MUNICIPAL BOND SALES IN 1914.

In reviewing the municipal bond sales for the calendar year 1914, we are able to repeat with increased emphasis the statement made in reviewing the bond sales for the previous calendar year, namely that the aggregate of the bond disposals is the very largest on record. This may seem a remarkable statement in view of the extraordinary financial conditions which developed upon the outbreak of war in Europe, and which for over four months kept the Stock Exchange closed, occasioned resort to the issuance of emergency currency and clearing-house certificates in enormous amounts and brought financial undertakings generally to almost a complete standstill for the time being.

The explanation of the apparent anomaly is found in the circumstance that the record for the year in the matter of the magnitude of the sales was made in the seven months from January to July, inclusive— that is, before the war came in as a disturbing influence. In these seven months municipal securities commanded increasing favor and municipalities took advantage of the opportunity to provide liberal supplies of new issues—putting forth, indeed, new obligations on a scale never before witnessed. The reason why it was possible to find a wider and larger market for State and municipal securities was that railroad and industrial securities were, as has been many times pointed out by us, in disfavor, largely because of hostile Governmental and legislative policies, a condition which during 1914 became intensified because of the growing depression in trade and the tremendous contraction in railroad revenues.

It is also to be remarked that 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 October 1913. This tax introduced a new element in calculations regarding investment purchases of all classes of securities. Up to the end of July the aggregate of new bond disposals had reached no less than $384,-334,150, which compared with $403,246,518 for the full twelve months of 1913 and $386,551,828 for the twelve months of 1912.

As stated in our "State and City" Supplement for November 21 last, the test of the market (after the poor success attending the placing of new issues in 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.

Following the outbreak of war, with the complete derangement of financial affairs which resulted, municipal bond disposals for a time fell to very small proportions, the total for August being only $10,332,-193, for September $13,378,480 and for October $15,-126,967. After that, however, the situation decidedly improved, and in November an aggregate of $21,691,126 of new issues was placed, while in December the total ran up to $29,211,479. As further indicating the unfavorable state of things which existed for a time, we may note that in August $10,350,-000 of new municipal issues were offered without success, in September $8,100,000 failed to find takers and in October $7,550,000.

For the full twelve months of 1914 the aggregate of the sales of new issues amounts to the huge figure of $474,074,395. This compares with $403,246,518

for 1913, $386,551,828 for 1912 and $320,036,181 for 1910. In the four years these figures show, it will be observed, an addition of almost 50%—the rise being from $320,000,000 to $474,000,000. It is proper to say that in the latter 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. 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. By the end of the year, however, they had got back to par.

The further addition to the bond sales in 1914, it is important to note, did not, unlike the experience of other years, come from the newer sections of the country, where the most development may ordinarily be supposed to be going on. In previous reviews we have expressed the opinion that as yet the large aggregates of municipal bond sales furnished no substantial ground for uneasiness—that in the main the extensive new issues indicated normal outlays in behalf of the proper development of our cities and towns. As supporting that inference, we pointed out that it was in the newer parts of the country that the increase in the output of new issues was especially pronounced. The experience of 1914, however, serves very materially to modify this conclusion, for the further addition occurred almost entirely in the North Atlantic tier of States. To emphasize that point, we reprint here a table given many times before by us (but with the 1914 figures added), and which shows the distribution of the bond sales for the last eleven years among the different geographical divisions of the country.

Calendar Years.	1914.	1913.	1912.	1911.	1910.
	$	$	$	$	$
North Atlantic.....	228,783,498	164,152,029	161,386,631	183,316,289	147,241,669
North Central Div..	108,924,972	89,373,061	95,793,261	77,959,550	72,476,823
Total...........	337,708,470	253,525,090	257,179,892	261,295,839	219,718,492
South Atlantic.....	33,782,300	31,353,750	23,740,800	20,785,700	22,623,800
South Central Div..	39,476,448	44,219,396	37,157,894	43,501,670	24,873,499
Western or Pac.Div.	63,107,177	74,148,282	68,473,242	71,276,437	52,820,390
Total...........	136,365,925	149,721,428	129,371,936	135,563,807	100,317,689
Grand total......	474,074,395	403,246,518	386,551,828	396,859,646	320,036,181

Cal. Years.	1909.	1908.	1907.	1906.	1905.	1904.
	$	$	$	$	$	$
North Atl.	158,499,538	176,065,777	138,719,282	106,695,964	94,849,346	161,351,192
Nor. Cent.	65,208,923	65,242,723	48,518,220	55,429,660	48,471,078	57,302,131
Total..	223,708,461	241,308,500	187,237,502	162,125,624	143,320,424	218,653,323
South Atl.	15,173,700	20,142,500	9,056,500	6,642,880	10,780,500	7,268,940
Sou. Cent.	44,732,415	18,891,139	17,787,328	18,147,902	11,513,667	12,064,856
Pacific...	55,809,984	33,455,410	13,561,878	14,826,940	17,465,432	12,767,827
Total..	115,716,099	72,489,049	40,405,706	39,617,722	39,759,599	32,101,623
Grand tot.	339,424,560	313,797,549	227,643,208	201,743,346	183,080,023	250,754,946

The foregoing table should be closely scrutinized and the significance of the results disclosed not underestimated. The newer sections, taking them as a whole, actually put out a smaller amount of new municipal obligations in 1914 than in the year preceding, while on the other hand the older sections added enormously to their annual aggregate. Between 1904 and 1913 the yearly output of municipal bond issues in the South Atlantic division, the South Central division and the Pacific division increased

from $32,101,623 to $149,721,428, but the North Atlantic tier of States (comprising New England, together with New York, New Jersey and Pennsylvania), and the North Central division (embracing Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, the two Dakotas and Nebraska and Kansas), though still contributing the bulk of the year's sales, increased their total only from $218,653,323 to $253,525,090. In 1914, on the other hand, the combined sales for the South Atlantic division, the South Central division and the Western division fell from $149,721,428 to $136,365,925, while the amount for the North Atlantic division and the North Central division jumped from $253,525,090 to $337,708,470.

For the North Atlantic division alone the amount ran up from $164,152,029 to $228,783,498. It is proper to say, however, that the New York State offering of $51,000,000 4½% 50-year canal and highway bonds, to which reference has already been made, explains a good part of the increase here. Elsewhere throughout the country the offerings of State securities were on a greatly reduced scale and much below the total of the previous year. It is also to be noted that New York City (not counting the $100,000,000 6% short-term issues put out in September through a syndicate managed by J. P. Morgan & Co. and Kuhn, Loeb & Co.) offered publicly $65,000,000 of corporate stock in 1914, as against only $45,000,000 in the previous year. Quite generally the larger cities placed smaller totals of new issues than in the previous year. Newark is an exception, having disposed of $9,926,000, as against only $1,550,000 in 1913 and $1,163,000 for 1912. Jersey City put out no new issues, against $1,386,000 in 1913. Baltimore is another exception, having supplied the market with $8,550,000, against $7,825,000 in 1913 and $5,000,000 in 1912; Cleveland placed $9,592,000, against $2,854,000, and Providence, $3,075,000, against $300,000. Boston disposed of $6,731,000, against $8,170,000; Philadelphia, with the school district, $5,625,000, against $8,375,000; Chicago and its sanitary and park districts, $3,123,500, against $1,719,000; Cincinnati, $3,183,518, against $4,875,879; Pittsburgh, $980,500, against $4,534,500; Hartford, $1,889,000, against $1,000,000; St. Louis put out no bonds in either year. Out on the Pacific Coast, San Francisco placed $5,785,500, against $9,675,100, and Los Angeles $2,250,000, against $1,750,000.

In the matter of interest rates, the tendency of previous years towards higher rates was, of course, further emphasized and intensified. 3% and 3½% bonds have entirely disappeared and 4% bonds form a constantly diminishing proportion of the whole. The contrast in this respect, with former periods is becoming each year more noteworthy and more pronounced. A dozen years ago the prevailing interest rates in municipal bonds were 3@3½ and 4%. The issues at above 4% were relatively small. Now the great bulk of the whole is at interest rates above 4% and comparatively nothing below 4%. Of late 4¼% bonds have come somewhat in vogue, $76,766,250 of these having been marketed in 1914, forming 16.19% of the whole, of which New York City alone, however, contributed $65,000,000. In 1914 only $71,522,070, or 15.09%, of 4s were put out, against $101,191,665 in 1912, $126,924,229 in 1911 and $162,306,553 in 1909. In this last-mentioned year the 4s constituted 47.82% of the whole, in 1914 only 15.09%.

The 4½% rate, however, is the one which is now most in vogue. In 1914 $152,775,791 of the new issues bore this rate, constituting 32.23% of the whole, as against $131,651,211, or 32.65% of the whole, in 1913, $87,009,994 in 1912, or 22.51%, and only $48,926,761 in 1909, or 14.41%. On the other hand, if we go only one year further back, to 1908, we find that the 4½s then also made up a great part of the whole, being $104,272,059, or 33.22%. That was a period, however, when 4½s and 4s were still the most popular issues; sales of 4s in that year (1908) reached $123,984,503, or 39.51%. It was the period when 4s and 4½s had replaced the old rates of 3 and 3½%, marking the culmination of the first stage of the advance in interest rates. Since then there has been a further advance in interest rates under which the prominence at least of the 4% rate has greatly diminished, it having given place, as already pointed out, to 4½s and 5s. Of 5s in the late year $107,192,604 were placed, these constituting 22.61% of the whole. We have prepared the following summary to indicate the aggregate of the bonds put out at the different interest rates for 1901, for 1906 and for 1913 and 1914. In this instance we exclude the New York City sinking fund takings, as these are usually 3% and 4% issues and furnish no criterion of market conditions.

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

	1914. $	P C of Total	1913. $	P C of Total	1906. $	P C of Total	1901. $	P C of Total
3 per cent..	....	......	1,980,000	0.51	5,257,456	2.77	19,971,249	14.25
3½ per cent	246,500	0.05	3,968,800	1.03	19,169,650	10.09	68,693,268	49.00
4 per cent..	70,349,598	15.35	79,904,675	20.69	120,130,280	63.22	27,576,476	19.67
4¾ per cent	76,766,250	16.75	19,687,200	5.10	254,000	0.13	229,000	0.17
4½ per cent	152,775,791	33.33	131,651,211	34.09	14,598,010	7.68	5,214,978	3.72
5 per cent	107,192,604	23.39	107,726,172	27.89	17,436,088	9.18	9,301,985	6.63
Higher than 5 per cent	39,748,922	8.67	31,081,287	8.04	7,146,959	3.76	2,758,797	1.97
Unknown & Unusual..	11,299,785	2.46	10,242,173	2.65	6,027,828	3.07	6,439,746	4.59
Total....	458,379,450	100.0	386,241,518	100.0	190,020,271	100.0	140,185,499	100.0

In 1901, it will be seen, out of a total of $140,185,499 bonds placed, no less than $116,240,993, or 82.92% of the whole, consisted of 3s, 3½s and 4s, the 3½s forming much the larger part, they comprising $68,693,268, or nearly one-half of the year's disposals. In 1914, on the other hand, with a total of sales raised to $458,379,450, no 3s were floated and only $246,500 of 3½s. The 4s aggregated $70,349,598, but formed only 15.35% of the whole. The 4¼s aggregated $76,766,250, or 16.75%, the 4½s $152,775,791, or 33.33%, and the 5s $107,192,604, or 23.39%. In other words, no less than $407,084,243 of the year's issues, or 88.82% of the whole, were 4s, 4¼s, 4½s and 5s.

To complete our analysis of the bond disposals of 1914 we furnish below a comparison of the new bond issues according to the purposes for which they were used or created. The bulk of the new issues each year is for five main purposes, namely water, streets and bridges, sewerage and drainage, schools and school-buildings and public buildings generally. The total under the five heads combined amounts for 1914 to $342,637,049, which compares with $280,837,160 in 1913, $251,465,656 in 1912, $282,960,420 in 1911, $224,268,652 in 1910, $235,358,294 in 1909, $226,434,801 in 1908, $167,659,934 in 1907 and $136,034,202 in 1906.

After apportioning the amounts under the different heads an aggregate of $94,917,462 remains for 1914, it will be seen, under the designation "miscellaneous" and the amounts for other years are also large. In explanation it should be said that this item comprises mainly bonds issued for special pur-

poses, like the canal and canal terminal bonds of New York State (of which $30,000,000 were put out in 1914), the $8,263,053 dock and $11,172,472 rapid transit bonds of this city, and bonds for the improvement of harbors and levees, irrigation bonds, street railway bonds, reclamation bonds, &c., purposes of not sufficiently common occurrence to warrant our providing an extra column for the same in our full-page compilation. A foot-note to the detailed table on the following page gives the leading items that go to make up the "miscellaneous" column.

	1914. $	P C of Total	1913. $	P C of Total	1912. $	P C of Total	1910. $	P C of Total
Grand total	474,074,395	100.0	403,246,518	100.0	386,551,828	100.0	320,036,181	100.0
Refunding	9,346,524	1.97	27,011,827	6.70	14,872,351	3.85	18,935,016	5.92
Net add'n..	464,727,871	98.03	376,234,691	93.30	371,679,477	96.15	301,101,165	94.08
Water....	56,674,300	11.95	49,272,816	12.22	59,853,707	15.48	54,610,539	17.06
Sts., roads, bridges,&c	146,658,450	30.94	108,365,462	26.87	89,407,926	23.13	66,015,894	20.63
Sewers	32,530,710	6.86	26,299,627	6.52	25,982,346	6.72	27,727,584	8.66
Schools ..	62,889,315	13.27	55,316,780	13.72	45,588,244	11.79	41,415,457	12.94
Buildings..	43,884,274	9.26	41,582,475	10.31	30,633,433	7.93	34,499,178	10.78
Parks	8,056,037	1.70	8,880,929	2.22	13,280,021	3.43	5,302,376	1.66
Light & gas	3,528,303	0.74	3,337,030	0.82	7,734,613	2.00	2,266,552	0.71
Funding & improve't	15,589,020	3.29	20,405,747	5.06	18,384,068	4.76	12,193,243	3.81
Miscellan's.	94,917,462	00.00	62,772,835	15.56	80,815,119	20.91	57,070,342	17.83
Total net.	464,727,871	100.0	376,234,691	93.30	371,679,477	93.15	301,101,165	94.08

In conclusion, we will reiterate what we have said in previous years, namely that our figures deal only with issues of a permanent character—such as, by their nature, constitute a real addition to the debts of the municipalities. We rigidly exclude floating-debt obligations and everything of a temporary nature, and we are careful also to avoid duplication or the inclusion of loans that do not belong in the footings. As the best explanation of our reasons for excluding floating-debt obligations, we may refer to the case of this city, which during 1914 issued no less than $159,570,645 of temporary obligations in anticipation of taxes ($85,827,240 being taken abroad) and redeemed $138,883,748 of the same class of obligations, and also issued $141,351,769 of corporate stock notes (a new form of obligation), and retired $144,223,151 of the same.

In order that the reader may know what the grand aggregate of the sales for the 12 months would be with all these various items included, we will say that the total in that event would be over $1,063,000,000. The actual municipal bond sales for the twelve months within the territory limits of the United States were, we have seen, $474,074,395, the temporary loans reached $384,609,542; sales of permanent securities by Canadian municipalities (including $50,000,000 Dominion of Canada stock and $36,200,000 Provincial loans) were $177,856,680; general fund bonds of New York City $23,500,000 and general fund bonds of Baltimore $300,000, besides which Porto Rico sold $2,955,000 bonds, giving a grand total of $1,063,295,617. In this we make no allowance whatever for the temporary loans known as "treasury bills" placed by Canadian provinces and municipalities, since reliable information regarding these is almost impossible to obtain.

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

STATES AND GEOGRAPHICAL DIVISIONS.	Grand Total.	State Bonds.	County Bonds.	School District Bonds.	Municipal Bonds.	RATES OF INTEREST. 3 and 3½ Per Cent.	4 Per Cent.	4¼ Per Cent.	4½ Per Cent.	5 Per Cent.	Higher than 5 Per Cent.	Unknown and Unusual.
Maine	1,220,000	500,000	25,000		695,000		1,220,000					
New Hampshire	466,000				466,000		466,000					
Vermont	206,000			10,000	196,000		206,000					
Massachusetts	23,669,942	6,325,000	225,000	28,000	17,091,942		21,591,767	48,000	1,990,800			39,375
Rhode Island	5,670,000	917,000			4,753,000		3,322,000		2,348,000			
Connecticut	6,400,000			175,000	6,225,000		1,206,000	1,041,000	4,153,000			
New York	154,734,206	51,000,000	2,059,745	1,277,500	100,396,961	*14,522,473	2,219,626	67,672,250	64,673,354	3,712,503	87,598	1,846,397
New Jersey	10,883,950		2,101,100	767,554	17,015,296		302,750	1,049,000	14,724,313	3,387,887	38,000	382,000
Pennsylvania	16,533,400		2,745,000	6,878,800	6,969,600	(3½s)60,000	4,551,200	6,488,500	4,189,600	743,600	60,000	440,600
North Atlantic Div'n	228,783,498	58,742,000	7,155,845	9,136,854	153,748,799	14,582,473	35,085,343	76,298,750	92,079,067	7,843,995	185,593	2,708,272
Delaware	1,120,000		505,000		615,000				1,050,000	70,000		
Maryland	13,292,000	4,200,000	344,000		8,748,000		12,510,000		116,000	666,000		
Virginia	3,254,100		442,100		2,812,000				2,450,000	405,000	337,100	62,000
West Virginia	2,662,500		1,010,000	670,000	982,500				275,000	2,184,000	203,500	
North Carolina	3,024,500	522,500	444,000	278,500	1,779,500		522,500		60,000	1,805,000	452,000	185,000
South Carolina	569,800		102,000	110,800	357,000				10,000	257,000	219,800	83,000
Georgia	2,322,900		30,000	63,000	2,229,900				1,335,000	729,500	127,400	131,000
Florida	7,536,500		3,041,500	844,500	3,650,500				1,518,500	2,885,500	3,062,500	70,000
South Atlantic Divis.	33,782,300	4,722,500	5,918,600	1,966,800	21,174,400		13,032,500		6,814,500	9,002,000	4,402,300	531,000
Ohio	45,367,936		11,737,921	5,513,364	28,116,651		724,900	200,000	17,709,082	23,608,809	2,513,453	611,692
Indiana	11,828,957		8,804,867	2,562,988	461,102		882,652	57,500	9,775,676	550,507	128,122	434,500
Illinois	7,983,791		1,299,500	1,602,641	5,081,650		4,123,500		1,585,000	1,787,150	233,341	249,600
Michigan	8,984,617		1,398,500	603,500	6,982,617		4,632,362		2,293,981	1,017,400	175,800	865,074
Wisconsin	5,027,029		1,042,000	214,000	3,771,029		51,000	70,000	3,675,000	910,500	212,529	108,000
Minnesota	8,993,388		2,005,744	1,364,875	5,622,769		3,980,653		1,446,945	1,090,500	2,325,566	146,724
Iowa	4,793,025	675,000	475,768	2,110,700	1,531,557			140,000	673,500	3,317,200	433,297	230,038
Missouri	7,899,130		450,000	1,478,350	5,970,780		328,500		475,000	1,146,000	5,750,630	199,000
North Dakota	1,023,175		108,215	585,170	334,790		856,460			36,000	133,715	
South Dakota	492,500		44,000	226,000	222,500					418,000	60,000	14,500
Nebraska	2,507,628		40,000	485,355	1,982,273				573,250	1,302,408	607,230	24,740
Kansas	4,018,796		530,000	713,012	2,775,784				795,290	2,184,035	116,471	923,000
North Central Divis.	108,924,972	675,000	27,936,515	17,459,955	62,853,502		15,580,027	467,500	39,002,724	37,368,509	12,699,144	3,807,068
Kentucky	1,383,245		118,750	27,000	1,237,495		50,000		1,000,000	119,000	152,348	61,897
Tennessee	5,113,023		2,096,700	40,000	2,976,323				340,000	3,904,200	788,823	80,000
Alabama	758,500		100,000		658,500					505,500	215,000	38,000
Mississippi	4,388,050	1,250,000	1,789,800	57,500	1,290,750				1,250,000	1,294,000	1,687,050	157,000
Louisiana	8,053,000		1,607,500	237,000	6,208,500				7,000	7,841,000	170,000	35,000
Texas	14,598,755		8,237,641	1,266,546	5,094,568				1,325,000	10,608,591	1,096,568	1,568,596
Oklahoma	956,475		291,275	111,000	554,200					217,000	570,475	169,000
Arkansas	4,225,400		1,435,000	173,500	2,616,900						4,121,400	104,000
South Central Divis.	39,476,448	1,250,000	15,676,666	1,912,546	20,637,236		50,000		3,922,000	24,549,291	8,801,664	2,153,493
Montana	2,666,308		887,000	653,808	1,125,500				110,000	1,493,500	798,308	264,500
Wyoming	600,500			136,500	464,000					165,000	425,500	10,000
Colorado	914,700		25,000	5,500	884,200		45,200			789,000	80,500	
New Mexico	507,500		50,000	50,500	407,000					435,000	72,500	
Arizona	1,430,400		100,000	862,500	467,900					615,000	773,400	42,000
Utah	2,367,100	850,000	10,500	300,000	1,206,600		650,000		1,175,000	243,500	248,600	50,000
Nevada	29,451			22,500	6,951						29,451	
Idaho	1,014,903	219,000	163,000	307,825	325,078		219,000			165,000	605,903	25,000
Washington	11,169,202		3,488,000	1,215,542	6,465,660				1,685,000	6,612,534	2,751,668	120,000
Oregon	8,373,540		2,085,000	459,400	5,829,140		310,600		100,000	3,619,300	4,250,088	94,152
California	34,033,573	6,400,000	1,737,000	4,893,500	21,003,073	(3½s)186,500	6,550,000		7,887,500	14,290,975	3,624,298	1,494,300
Western Division	63,107,177	7,469,000	8,545,500	8,907,575	38,185,102	186,500	7,774,200		10,957,500	28,428,809	13,660,216	2,099,952
Grand total	474,074,395	72,858,500	65,233,126	39,383,730	296,599,039	14,768,973	71,522,070	76,766,250	152,775,791	107,192,604	39,748,922	11,299,785
Per Cent	100%	15.37%	13.77%	8.30%	62.56%	3.12%	15.09%	16.19%	32.23%	22.61%	8.38%	2.38%

STATES AND GEOGRAPHICAL DIVISIONS.	Total Bonds.	Of Which for Refunding.	Leaving Net Additions.	ISSUED FOR THE FOLLOWING PURPOSES. For Water.	Streets and Bridges.	Sewers and Drainage.	Schools and Sch. Bldgs.	General Buildings.	Parks and Museums.	Elec. Light and Gas.	Funding & Improv't.	Miscell.
Maine	1,220,000	215,000	1,005,000	215,000	525	40,000					200,000	25,000
New Hampshire	466,000	137,000	329,000	100,000	159,000		70,000					
Vermont	206,000	60,500	145,500				30,000			50,000		65,500
Massachusetts	23,669,942	115,000	23,554,942	2,512,000	6,088,835	2,136,300	2,120,200	2,510,500	428,171	125,000	203,000	7,430,936
Rhode Island	5,670,000	350,000	5,320,000	175,000	2,380,000	375,000	125,000	617,000	300,000		800,000	548,000
Connecticut	6,400,000	150,000	6,250,000	815,000	705,000	507,000	2,145,000	1,005,000	650,000		307,000	115,000
New York	154,734,206	1,458,054	153,276,152	24,719,455	44,580,580	2,455,763	9,899,950	17,143,813	2,059,436	196,700	1,455,360	50,545,095
New Jersey	10,883,950	687,400	19,196,600	1,636,500	2,446,324	3,798,000	3,734,354	1,694,500	724,750	66,500	3,608,810	1,486,812
Pennsylvania	16,533,400	59,000	16,474,400	310,500	3,453,200	409,500	6,963,800	770,500	101,000	23,500	559,300	3,862,000
North Atlantic Divis.	228,783,498	3,231,954	225,551,544	30,504,455	60,337,939	9,721,563	25,088,304	23,761,81	34,263,357	461,700	7,334,070	64,078,343
Delaware	1,120,000	55,000	1,065,000	100,000	355,000	75,000		400,000	75,000			60,000
Maryland	13,292,000		13,292,000	1,772,000	4,470,500	3,621,500	457,000	986,000		30,000	505,000	1,450,000
Virginia	3,254,100	215,000	3,039,100	12,450	1,036,650	109,000	40,000	16,000			1,825,000	
West Virginia	2,662,500	10,000	2,652,500	34,000	1,610,000	19,500	745,000	170,000			12,000	62,000
North Carolina	3,024,500	30,000	2,994,500	220,500	1,218,000	209,000	140,000	307,500		89,000	700,500	110,000
South Carolina	569,800	52,000	517,800	135,000	70,000	77,000	110,800	40,000		35,000	50,000	
Georgia	2,322,900		2,322,900	668,000	334,000	674,500	206,000	140,500		41,900		258,000
Florida	7,536,500	185,000	7,351,500	266,000	3,572,500	302,000	1,014,500	15,000		27,500	623,500	1,530,000
South Atlantic Div'n	33,782,300	547,000	33,235,300	3,208,450	12,666,650	5,087,500	2,713,300	2,075,000	75,000	223,400	3,716,000	3,470,000
Ohio	45,367,936	912,999	44,454,937	7,534,547	22,954,523	2,718,245	5,502,864	2,843,000	490,500	994,150	159,848	1,257,260
Indiana	11,828,957	121,400	11,707,557	72,250	8,731,355	94,879	2,562,988		8,000	11,500	62,500	164,088
Illinois	7,983,791	848,000	7,135,791	193,150	1,309,200	509,300	1,602,641	1,729,500	345,600	14,500	51,500	1,389,400
Michigan	8,984,617	53,000	8,931,617	1,173,500	2,313,817	1,891,332	2,705,335	575,333	72,500		20,000	179,800
Wisconsin	5,027,029	15,000	5,012,029	861,000	471,766	986,263	1,099,000	1,263,000	120,000	111,000	20,000	80,000
Minnesota	8,993,388	812,700	8,180,688	101,500	3,876,343	476,036	2,214,875	269,000	238,300	32,500	220,000	752,134
Iowa	4,793,025	67,500	4,725,525	341,500	802,000	238,325	2,055,700	217,500	675,000	303,000	92,500	
Missouri	7,899,130	140,000	7,759,130	267,500	55,000	5,077,000	1,338,350	198,500	704,780	48,000		70,000
North Dakota	1,023,175	67,950	960,225	131,000		11,815	566,220	98,390			152,800	
South Dakota	492,500	8,000	484,500	81,500	44,000	30,000	226,000	32,000		51,000	20,000	
Nebraska	2,507,628	103,000	2,404,628	752,400	691,820	148,000	485,355	38,000		96,553	116,000	76,500
Kansas	4,018,796	355,121	3,663,675	691,747	933,830	14,373	713,012	70,738		599,500	481,002	159,500
North Central Div'n	108,924,972	3,504,670	105,420,302	12,201,594	42,183,627	12,195,565	21,072,340	7,325,961	2,654,680	2,261,703	1,396,150	4,128,682
Kentucky	1,383,245	50,000	1,333,245	68,000	157,545	55,700	1,027,000	25,000		47,500	115,000	1,050,000
Tennessee	5,113,023	156,200	4,956,823	309,500	2,295,553	676,270	413,500	50,000		12,000	228,500	20,000
Alabama	758,500		758,500	196,000	162,000	43,000	49,000	48,500		5,000	228,500	20,000
Mississippi	4,388,050	50,000	4,338,050	419,750	1,642,750	519,800	262,250	70,500		5,000	1,409,000	9,000
Louisiana	8,053,000		8,053,000	68,500	1,437,500	68,000	287,000	3,000		15,000	7,000	3,120,000
Texas	14,598,755	30,000	14,568,755	1,262,500	6,890,568	715,506	2,418,548	1,595,500	570,000	13,000	5,000	1,098,135
Oklahoma	956,475	30,000	926,475	207,000	51,000	140,000	191,000	244,000	30,000	7,000	46,475	10,000
Arkansas	4,225,400		4,225,400	45,000	837,900	1,664,000	173,500	25,000			40,000	1,440,000
South Central Div'n	39,476,448	316,200	39,160,248	2,576,250	13,524,816	3,882,276	4,521,296	5,058,000	600,000	99,500	1,850,975	6,747,135
Montana	2,666,308	398,000	2,268,308	839,500	150,000	42,500	653,808	114,000			206,500	262,000
Wyoming	600,500		600,500	119,400	267,000	72,600	136,500			5,000		
Colorado	914,700	84,200	830,500	121,000	299,000		5,500				405,000	
New Mexico	507,500	1,500	506,000	405,500	50,000		50,500					
Arizona	1,430,400		1,430,400	174,900	125,000	15,000	862,500	78,000	25,000	25,000	125,000	
Utah	2,367,100	775,000	1,592,100	252,000	52,500	100,000	300,000	850,000		3,000	23,800	5,800
Nevada	29,451		29,451			5,000	27,500					
Idaho	1,014,903	63,500	951,403	28,500	568,078	27,500	297,325				10,000	20,000
Washington	11,169,202	123,000	11,046,202	609,750	3,036,473	163,143	1,119,542	1,182,000		414,000	306,289	4,215,000
Oregon	8,373,540	220,000	8,153,540	737,835	5,281,388	64,463	459,400	105,000	5,000	15,000	14,238	1,471,202
California	34,033,573	81,500	33,952,073	4,895,150	8,114,023	1,153,600	5,286,500	3,334,500	433,000	20,000	196,00	10,519,300
Western Division	63,107,177	1,746,700	61,360,477	8,183,551	17,945,418	1,643,806	9,194,075	5,663,500	463,000	482,000	1,291,825	16,493,302
Grand total	474,074,395	9,346,524	464,727,871	56,674,300	146,658,450	32,530,710	62,889,315	43,834,274	8,056,037	3,528,303	15,589,020	94,917,462
Per cent	100%	1.97%	98.03%	11.95%	30.94%	6.86%	13.27%	9.26%	1.70%	0.74%	3.29%	20.02%

*These bonds bear 3% interest and were issued by New York City and purchased by the Sinking Fund at par.

NOTE.—In the column giving "Unknown and Unusual" rates the total of $11,299,785 is made up almost entirely of odd rates. For instance, of the $1,846,397 credited to New York, $1,637,467 represent bonds issued at rates of interest such as 4.30%, 4.35%, 4¾%, 4.38%, 4.39%, 4.40%, 4.60%, 4.65%, 4.70%, 4.80%, 4.85%, and 4.90%. The column called "Miscellaneous" in the second table is accounted for in the main as follows: Massachusetts, State, $3,000,000 harbor-improvement and $300,000 gratuity bonds; Boston, $2,500,000 rapid transit bonds; by other cities and towns, $1,418,211 bonds for "various municipal purposes." New York, State, $30,000,000 "canal" bonds; New York City, $8,263,053 for "docks and ferries"; $11,172,472 for "rapid transit" and $134,969 bonds for "miscellaneous purposes." New Jersey, Newark, $1,300,000 dock bonds. Pennsylvania, $2,625,000 Philadelphia bonds for "various municipal purposes"; $500,000 Pittsburgh bonds for current expenses. Maryland, Baltimore, $1,450,000 for docks and conduits. Florida, Jacksonville, $1,500,000 for docks. Ohio, $446,000, $600,000 and $150,000 river-improvement bonds issued by Akron, Cleveland and Tiffin, respectively. Illinois, Chicago, $1,153,000 "general corporate" and harbor improvement bonds. Tennessee, Memphis, $1,000,000 levee-improvement bonds. Louisiana, Port of New Orleans, $3,000,000 for improvements. Texas, $250,000 "ship channel" bonds sold by Harris County, $350,000 Ward County irrigation bonds, $153,000 city of Beaumont wharf bonds and $100,000 bonds of Peyton Irrigation District. Arkansas, by various levee districts, $1,440,000 levee improvement bonds. Washington, Port of Seattle, $3,328,000 harbor-improvement and $700,000 irrigation bonds sold by Cascade Irrigation District. Oregon, $200,000 Grants Pass municipal railway bonds, $400,000 Port of Astoria harbor-impt., $100,000 Portland dock bonds, $300,000 Port of Coos Bay Channel and $179,000 bonds for irrigation purposes issued by various districts. California, $232,000 reclamation bonds put out by counties throughout the State, $3,499,000 bonds sold by San Francisco for street railways, $2,289,000 Los Angeles harbor-impt. bonds, $165,000 wharf and $100,000 harbor-impt. bonds issued by San Diego and $2,005,900 bonds sold by several large cities and irrigation districts for harbor-impt. and irrigation purposes.

United States Debt and Its History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business June 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always have the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, *first*, the details as they stood at the close of the last fiscal year ending June 30 1914; *second*, the changes in those details since June 30 1914 down to May 1 1915; *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%	Aft. 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%	Aft. 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	2,996,580	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[8] 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 $1,805,780 Postal Savings Bonds, making the interest-bearing debt at this time $969,759,090.

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 May 1 1915; *third*, the Pacific Railroad bonds, which are never included in the debt statements.

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

"CONSOLS OF 1930." (Column 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-twenties of 1898"). For details of arrangement see Secretary Gage's circular with reference to the operations for carrying out the refunding provisions of the bill in "Chronicle," March 17 1900, page 509. Of these 2%s there were outstanding May 1 1915, $646,250,150.

"LOAN OF 1908-1918." (Column 11.) The bonds included under this head are an issue of $198,792,660 3%s. They were authorized by Act of June 13 1898 and are known as the "War Loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in "Chronicle" of June 18 1898, page 1168, inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupon in denominations of $20, $100, $500 and $1,000, and registered in denominations of same amounts, and also in $5,000 and $10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of $1,325,000,000. The amount now outstanding (May 1 1915) is $63,945,460.

"FUNDED LOAN OF 1907" (Column (3) 4s. The Act of July 14 1870, authorized the issue of 1,000 million dollars of bonds at 4%, payable in coin of the present standard value at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds applied to redemption of outstanding 5-20s, par for par. Outstanding (May 1 1915), $555,450, 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 May 1 1915 a total of $12,590, 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 $118,489,900.

"LOAN OF 1904."—(Column 6.) The Act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the Act of July 14 1870, for the purpose of redeeming 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 5%s and in Nov. 1894 there were issued $50,000,000 more for similar bonds for same purpose. The bonds matured Feb. 2 1904, and the amount outstanding May 1 ($13,050) 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, $854,180 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 and $933,540 redeemable after Jan. 1 1916 and payable Jan. 1935 have been issued and are now outstanding.

"CERTIFICATES OF INDEBTEDNESS" OF 1908, Authorized by Act of June 13 1898. $15,436,500 of the certificates were issued in denominations of $50, payable to bearer; dated Nov. 20 1907; interest at the rate of 5% per annum, payable with the principal sum on and after Nov. 20 1908, on presentation of the certificates for redemption. For further details see circular of Secretary Cortelyou in "Chronicle," Nov. 23 1907, page 1311—the certificates have all been retired.

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

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1878 TO MAY 1 1915.

Year.	2 "Funded Loan of 1891" 4½%, contin'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 4½s.	14 Total Interest-Bearing Debt.
	$	$	$	$	$	$	$	$
1878, July 1	240,000,000 00	98,850,000 00	40,012,750 00			14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00			14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00			14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00			14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00			14,000,000 00	{460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	{32,082,600} {304,204,350}	1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	{224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	{194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00			14,000,000 00	{144,046,600	1,146,014,100 00
1887	222,207,050 00	714,177,400 00	175,270 00			14,000,000 00	{19,716,500	1,021,692,350 00
1888	139,639,000 00	676,095,350 00	138,050 00			14,000,000 00		950,522,500 00
1889	109,015,750 00	602,193,500 00	119,640 00			14,000,000 00		829,853,990 00
1890			103,860 00			14,000,000 00		725,313,110 00

						11 "Loan of 1908." (War Bonds) 3s.	13 "Consols of 1930." 2%.	
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	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		1,046,048,750 00
1900	21,979,850 00	355,528,350 00	35,470 00	47,651,200	162,315,400	128,843,240	307,125,350	1,023,478,860 00
1901		257,376,050 00	33,320 00	21,854,100	162,315,400	99,621,420	445,940,750	987,141,040 00
1902		233,177,400 00	31,980 00	19,410,350	162,315,400	97,515,660	445,940,750	931,070,340 00
1903		173,385,650 00	30,000 00	19,385,050	134,994,200	83,107,060	520,143,150	914,541,410 00
1904	2	156,593,150 00	29,080 00	7	118,489,900	77,135,360	542,909,950	895,157,440 00
1905	"PanamaCanal Loan."	158,595,600 00	27,530 00	"Certificates of Indebtedness."	118,489,900	77,135,360	542,909,950	895,158,340 00
1906		116,755,150 00	26,280 00		118,489,900	63,945,460	595,942,350	895,159,140 00
1907	30,000,000 00	36,126,150 00	25,150 00	14,186,500	118,489,900	63,945,460	646,250,150	894,834,280 00
1908	54,631,980 00		5	8	118,489,900	63,945,460	646,250,150	897,503,990 00
1909	84,631,980 00		"Panama Canal Loan."	"Postal Savings Bonds."	118,489,900	63,945,460	646,250,150	913,317,490 00
1910	84,631,980 00		2,035,700 00	459,280	118,489,900	63,945,460	646,250,150	913,317,490 00
1911	84,631,980 00		50,000,000 00	2,389,120	118,489,900	63,945,460	646,250,150	915,353,190 00
1912	84,631,980 00		50,000,000 00	4,635,800	118,489,900	63,945,460	646,250,150	963,776,770 00
1913	84,631,980 00		50,000,000 00	6,741,600	118,489,900	63,945,460	646,250,150	965,706,610 00
1914	84,631,980 00		50,000,000 00		118,489,900	63,945,460	646,250,150	967,953,310 00
1915, May 1	84,631,980 00		50,000,000 00		118,489,900	63,945,460	646,250,150	969,759,090 00

f Continued at 3½%.   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	79,633,081 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 35	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 78	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,883,808 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	22,893,853 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899	1,218,300 26	389,433,553 66	1,436,700,703 92	281,380,468 73	1,155,320,235 19	40,347,872 80
1900	1,176,320 26	388,761,732 41	1,413,416,912 67	*305,705,654 78	1,107,711,257 89	33,545,130 00
1901	1,415,620 26	383,015,584 63	1,371,572,244 89	*326,833,124 92	1,044,739,117 97	29,789,153 40
1902	1,280,860 26	395,680,156 63	1,328,031,356 89	*358,574,115 85	969,457,241 04	27,542,945 50
1903	1,205,090 26	393,659,412 63	1,309,405,012 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	24,177,850 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	21,648,913 60
1908	4,130,015 26	426,056,397 28	1,327,690,402 54	*389,557,993 16	938,132,409 38	21,101,197 40
1909	2,883,855 26	382,114,026 78	1,298,315,372 04	*274,453,841 25	1,023,861,530 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	1,879,830 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 48
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 02	368,729,529 90	1,338,235,400 16	*310,978,390 60	1,027,257,009 56	22,881,497 90
1915, May 1	1,510,530 26	372,774,399 90	1,344,044,020 16	*192,931,041 33	1,151,112,978 83	22,956,642 40

Note 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, except in the case of 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 as a separate item, and not included it in the available cash balance. In the foregoing statement, however, we have continued to include the item so as not to embarrass comparison with previous years.

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

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS MAY 1 1915.

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	2,013,355 34	3,613,355 34				$3,613,355 34
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86		5,423,662 86	5,423,662 86	
Sioux City & Pacific	1,628,320 00	2,551,698 20	4,180,018 20		a2,122,841 24	a2,122,841 24	
Totals	$64,623,512 00	$82,441,706 78	$147,065,218 78	$27,295,070 55	$108,314,060 59	$135,609,131 14	$3,613,355 34

*Government accepted principal of bonds of Kansas Pacific RR.—$6,303,000—for indebtedness, but subsequently received an additional $821,898 on distribution of assets of Union Pacific, as mentioned in "note" below. The remainder ($5,785,560 34) represents the loss to Government under the final settlement. a Government realized the sum of $2,122,841 24 from sale of claim against Sioux City & Pacific RR., or $2,057,176 96 less than the company's indebtedness.

Note.—The Government has been reimbursed for $27,236,512 principal and $31,211,711 75 interest, being the total indebtedness of the Union Pacific Railroad Co. to Nov. 1 1897, and for the principal of the Kansas Pacific indebtedness, amounting to $6,303,000. Subsequently, under the final decree for the distribution of the assets of the Union Pacific RR., made by Judge Sanborn at St. Paul, Oct. 24 1899, the United States received an additional $821,898 on its claim. Under settlement agreement of Feb. 1 1899, twenty notes of the Central Pacific Railroad Co. (bearing interest at 3% per annum) payable respectively on or before the expiration of each successive six months for ten years, and aggregating $58,812,715 48, which amount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific railroad companies to the United States on Feb 1 1899, were delivered to the Treasurer of the United States. The balance of the total indebtedness was paid in full July 28 1908.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND

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. 1917)_Oakley C. Curtis
Secretary of State (term exp. *Jan. 1917)_John E. Bunker
Treasurer (term exp. *Feb. 1 1917)____Elmer E. Newbert

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:

LOANS— Name and Purpose.	Interest Rate.	Interest Payable.	Outstanding When Due.	Principal
Bonds to University of Maine_____r	5	J-D	June 1 1919	$118,300
Do 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	July 1 '15-'54	500,000
Do do 1915_____c	4g	A-O	{1918-1933	400,000
			{1934-1935	100,000

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 1915.	Jan. 1 1914.	Jan. 1 1913.	Jan. 1 1912.
Bonded debt	$1,061,500	$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.	Real.	Personal.	Total.	State tax per $1,000.
1914	$401,279,430	$97,208,419	$498,487,849	$4.50
1912	388,551,157	89,640,887	478,192,044	4.00
1910	366,132,326	85,647,793	451,780,119	5.00
1908	345,572,709	82,679,756	428,252,465	3.00
1906	316,053,787	78,679,203	394,732,990	2.50
1904	292,464,911	74,049,103	366,514,014	2.75

Years—	Total Valu'n.	Tax rate.	Years—	Total Valu'n.	Tax rate.
1902	$352,228,897	$2.75	1860	$164,714,168	$1.25
1900	336,699,649	2.75	1850	100,157,573	2.00
1890	309,096,041	2.25	1840	69,246,288	2.90
1880	235,978,716	5.00	1830	28,807,687	1.90
1870	224,812,900	6.00	1820	20,962,778	....

POPULATION OF STATE.—According to United States Census.

1910	742,371	1870	626,915	1840	501,793	1810	228,075
1900	694,466	1860	628,279	1830	399,455	1800	151,719
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 below 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 26, inclusive, of Chapter 48 of the Revised Statutes of 1903. At the 1915 session the law was amended by adding clause h to Subdivision 3d of Section 23 authorizing investment in bonds of certain bridge companies. Clause f of Subdivision 6th of Sec. 23 was also amended so that the stock of a corporation (other than railroad and water companies) which sells its property to a voluntary association to carry on the same business may continue as a legal investment.

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.

h. In the first mortgage bonds of any bridge company owning a railroad bridge, located wholly or partly in the State of Maine, provided payment of said bonds as to principal and interest is guaranteed by a railroad company organized under the laws of the State and owning and operating railroad in this State.

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; and any savings bank or institution for savings owning stock of any such corporation that has earned and paid regular dividends of 5% or more for five years, may, if any such corporation, by a vote of its stockholders, sells and conveys all its property and assets (franchise excepted) to trustees of a voluntary association, to hold and carry on the same business, for the members of such association, legally hold and own the certificates of shares of such association, issued in exchange for stock of such corporation; provided, however, that the deed of trust creating such voluntary association shall, in express terms, exempt the owner or owners of such certificates from individual liability thereon on account of debts or obligations contracted by such association.

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 RR. Co., but sold the same late in 1901 to the railroad company upon their agreeing to pay principal and interest on an issue of $728,000 railroad-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.).
4½s   J-J $228,000c___July 1 1915
BOND. DEBT Dec 31 '14_ $277,000
Sinking fund _____ 294,039
Assess. val. '14   41,519,897
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.
Sewer Bonds.
4s '11   J-J $324,000____Jan 2 1921
City Bonds.
4s   J-J $15,000c___July 1 1917
3½s   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.
3½s   J-J $15,000c___Jan 1 1922
3½s   J-J   25,000c___July 1 1923
3½s '04 J-J   23,500c___July 1 1924
3½s '05 J-J   15,000c___July 1 1925
3½s '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.
3½s '05 J-J $58,700c___July 1 1925
BOND. DEBT Apr 13 '15_ $362,700
Temp'y loans(city notes)__ 57,500
City water debt (included)__ 88,700
Sinking fund Feb 28 '15___ 22,859
Assessed valuation, real__8,908,030
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.

AUGUSTA.
This city is in Kennebec County. Incorp. 1849. Bonds are all tax-free.
School Bonds.
4s '12   J-D $26,400c.June 1 '15-'22
Road Improvement Bonds.
4s '08   F-A $40,000c___Feb 1 1933
4s '04   A-O   65,000c _____1919
Funding Bonds.
3½s   M-S $40,000c___Sept 1 1924
Refunding Bonds.
4s g '87 F-A $48,000c___$15,000 yly
4s   F-A   45,000_Feb 15 '37-'39
4½s'01 F-A   16,000c__Feb 15 1940
Refunding & Impt. Bonds.
4s '09   F-A $40,000c___Feb 1 1934
4s '11   J-J   30,000c___Jan 2 1936
High School Bonds.
4s '09   J-D $18,000c.June 1 '15-'18
BOND. DEBT Feb 6 '15__ $352,700
Sinking funds _____ 17,216
Assess. val. '14 (2-3 act.)_8,296,161
Tax rate (per $1,000) 1914___$26.00
Population in 1910 _____13,211
INT. at Old Colony Tr. Co., First Nat. Bk., Boston, and city treasury.

AUGUSTA WATER DISTRICT.
4s '04 F-A $700,000c g__Aug 1 1934
BOND. DEBT Apr 1915__$700,000
Sinking fund June 1 '14___ 87,072
INT. at Nat. Shawmut Bk., Boston.

BANGOR.
This city is in Penobscot County. Incorp. as a town Feb. 25 1791; as a city Feb. 12 1934. Bonds non-taxable 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 40,000c_Nov 2 '15-'23
4s '14   M-N100,000c_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 Apr 1915_$1,045,000
Floating debt_____ 60,000
Water debt (included) ____ 530,000
Water sinking fund _____ 39,680
Assessed val. '14 (80% act.)24,202,442
Tax rate (per $1,000) 1914___$23.00
Population in 1910 _____24,80?
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. waterworks estimated at $1,570,000.

BATH.
Bath is in Sagadahoc County. Town Incorp. Feb. 17 1781; city, June 4 1847. Population 1910, 9,396.
Sewer Notes.
4⅞%   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 Apr 3 '15__$226,000
Floating debt_____ 24,000
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 RR. stock, of which 1,396 shares pref. & 3,604 com.
Refunding Bonds.
4s   F-A$477,000c__Aug 15 1918
4s '09   M-N 113,000c___Nov 1 1929
TOTAL DEBT May 10 '15 $590,000
Assess. val. '14 (abt. act.)_3,085,784
Total tax (per $1,000) 1915__$30.00
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 $25,000 ____1915-1919
4s '14   F-A   25,000c.Aug 1 '15-'19
4s '15   M-N   50,000 ____1920-1929
Sewer Bonds.
4s '13 $45,000 _____1915-1923
4s '14   25,000c ____1924-1928
Refunding Bonds.
4s '97   J-J $15,000c___July 1 1917
4s '00   M-N 25,000c___May 1 1920
3½s'01 J-J   25,000c___July 1 1921
3½s '05 M-N 50,000c___May 1 1925
4s '14   50,000c___May 15 1939
4s '15   M-N 25,000c___May 1 1935
BOND. DEBT Apr 1915__ $315,000
Assess. val. (3-5 act.) '14_9,010,236
Tax rate (per $1,000) 1914___$24.00
Population in 1910 _____17,079
INT. payable at City Treasurer's office in Biddeford or Second Nat. Bank, Boston.

BREWER.
This city is in Penobscot County. Incorp. as a city Feb. 8 1889.
Funding Bonds.
4s '11   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 May 4 1915 $103,000
Floating debt_____ 23,000
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   J-J $94,000 _____
BOND. DEBT Apr 1 1915__$94,000
Assessed valuation 1914__3,399,172
Tax rate (per $1,000) 1914___$21.004
Population in 1910 _____6,621
INT. at Merch. Nat. Bk., Boston.

BRUNSWICK AND TOPSHAM WATER DISTRICT.
Supplies Brunswick and Topsham with water. Incorp. Mar. 11 1903.
4s g '09 J-J *$42,000c___July 1 1936
4s g '06 J-Jz{ 22,000c___July 1 1942
{250,000c.Jan 1 '26 &'36
4s g '12 J-J *$46,000c___July 1 1942
BOND. DEBT Apr 1 '15__$360,000
Sinking fund _____
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. zTaxable.
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 $13,000c___Dec 1 1926
Refunding Bonds.
4s   J-D $85,000c___Dec 1 1926
4s   F-A   9,000c___Feb 1 1916
BOND. DEBT Apr 15 '15_$107,000
Floating debt_____ 19,000
Sinking fund _____ 3,584
Tax val. 1914(abt. actual)_2,698,786
Tax rate (per $1,000) 1913___$25.00
INT. at Nat. Shawmut Bank, Boston.

CARIBOU.

This town is in Aroostook County. Inc. 1859. Population 1910, 5,377.
Sch 4s M-N$25,000c--------1928
Bge3½sJ-J 18,000c--------1920
RR4½sJ-D 14,000c..1915 or 1925
BOND. DEBT May 16 '15 $57,000
Floating debt------------ 20,000
Sinking fund------------ 7,000
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 3½s at Old Colony Tr. Co., Boston; on 4½s at Merrill Trust Co., Bangor.

CUMBERLAND COUNTY.

Portland is the county seat. Inc 1760. Population 1910, 112,014.
Bridge Bonds.
4s '15 M-N$250,000c----May 1 1935
County Farm Bonds.
4s '14 F-A $25,000c----Feb 1 1929
Court-House Bonds.
3½s J-J $550,000c...1921 & 1922
3½s'09 J-J 200,000c...July 1 1924
BOND. DEBT Jan 1 '15 $775,000
Sinking fund------------ 90,457
Total assessed val. 1914..104,240,385
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 1915. $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 4,000c..April 1 '16-'17
School Bonds.
3½s J-D $15,000r-----Dec 1919
4½s'15 J-J 24,000----Jan 1 '25-'35
BOND. DEBT Apr 1915-- $68,000
Assessed val. '14 (2-3 act.) 1,773,825
Tax rate (per $1,000) 1914...$30.00

INT. on $4,000 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 $50,000r..Mch 1 '16-'25
4s '12 M-S 21,000r----Sept 1 1927
4s M-S 30,000c..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 Apr 1915. $167,000
Floating debt------------ 45,500
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 8 '15-- $58,000
Floating debt------------ 44,325
Assess. val. 1914------- 2,022,635
(Assessment about ¾ to 4-5 act.)
Tax rate (per $1,000) 1914...$24.00
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 $40,000----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 Jan 1 1915.$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 1844. Commission government adopted Sept. 12 1911.
Bridge Loan.
4s '96 M-N $10,000c----May 1916
Refunding Loans.
3½s'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------------ 3,112
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 $214,500c...Jan 1 1934
4s '14 J-J 75,000...July 1 1944
BOND. DEBT Apr 1 1915. $289,500

Sinking fund----------- $5,319
Assessed valuation 1914...3,673,640
Tax rate (per $1,000) 1914...$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 g '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.
Town Bonds.
4s J-D $27,000c----Dec 1 1934
Refunding Bonds.
4s '10 M-N $32,000c---Nov 1 1930
4s A-O 10,000c---Oct 1 1918
3½s J-D 37,000c...Dec 15 1920
Water Bonds.
3½s M-N $17,000c..May 1 '16-'32
3½s 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 Apr 1 '15-- $171,000
Assess. val. '14 (⅜ actual)..3,508,197
Tax rate (per $1,000) 1914...$27.50
Population in 1910----------5,845
INT. at First Nat. Bank, Boston.

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.
3½s g M-N($150,000c.May 1 1920
(650,000c.May 1 1925
4s g '10 M-N 50,000c.May 1 1925
4s g '15 M-S 100,000c...Mar 1 1930
BOND. DEBT Apr 1 '15.$1,025,000
Total valuation 1914---------9,122,380
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 inhabit'ts.
5s '08 J-J $182,000c...Jan 1 '16-'38
BOND. DEBT Apr 1915--$182,000
Floating debt------------ 25,500
INT. at Old Colony Tr. Co., Bost.

LEWISTON.

This city is in Androscoggin County Incorp. in 1863.
Refunding Bonds.
4s J-J $80,000----July 1 1924
4s J-J 51,000----Jan 1 1930
3½s g J-J 185,000----July 1 1931
4s J-J 100,000----July 1923
4s '07 A-O 174,000----------1937
4s A-O 100,000----------1927
4s '13 J-J 83,000----July 1 1933
Water Bonds.
5s A-O $200,000...Oct 1 1917
BOND. DEBT May 20 '15 $990,500
Notes outstanding------- 221,396
Sinking funds----------- 247,125
Water sinking fund (incl.)--- 2,791
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 waterworks valued at $835,871.

LISBON.

Town in Androscoggin Co. Inc. June 22 1799. Population '10, 4,116.
Water Bonds (Tax-exempt).
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., Bost.

OLD TOWN.

This city is in Penobscot County. Incorp. as a city Mch 30 1891.
Refunding and Funding Bonds.
3½s'01 J-D $7,000c---Aug 1 1921
4s '98 --- 14,500----July 1 1918
3½s'01 --- 15,000----Nov 1 1921
4s '08 J-D $65,000c----June 1 1928
BOND. DEBT Apr 1915-- $104,500
Temporary loan notes----- 34,500
High school notes-------- 1,500
Assessed valuation 1914...3,155,014
Tax rate (per $1,000) 1914...$25.00
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 3½s 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
3½s g '02 J-J$14,000c&r..July 1 1922
3½s g '05 M-S 99,000c&r..Mch 1 1920
4s g '09 F-A 245,000c....Aug 1 1929
4s g '12 J-J 350,000c....July 1 1932
4s '13 M-S 200,000....Mch 1 1963
4s '14 M-S 200,000c..Sept 1 '24-'43
School Building Bonds.
4½s g'07 F-A $40,000c Aug 1 '15-'22
City Hall Bonds.
4s '11 A-O $1,000,000Apr 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 '08 M-N $19,000c---May 1 1918
4s '09 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.:

	Apr. 1 '15.	Aug. 1914.
Bonded debt	$2,905,500	$2,905,500
Other oblig'ns	140,129	
Assets	303,554	252,118

Net debt...$2,742,075 $2,653,282
AVAILABLE ASSETS.—City's available assets consist of 4,857 shares ($242,850) of Portland Gas Light Co. stock and cash reserved for payment of city debt, $60,704. Borrowing capacity Apr. 1 '15, $474,882.

ASSESSED VALUATION—

	1914.	1912.	1905.
	$	$	$
R. E.	48079,525	35600,350	
Pers'l	19013,743	15425,655	
Tot.	70,410,225	67093,268	51026,005
Tax perM	21.20	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.
3½s J-J $330,000....July 1 '15-'45
BOND. DEBT Apr 2 1915.$330,000
INT. at First Nat. Bank, Boston, and at Fidelity Trust Co., Portland.

PORTLAND WATER DISTRICT.

4s '14 --- $100,000....Mar 1 1934
Water Bonds.
4s '15 --- $200,000c....Jan 1 1935
Funding Bonds.
4s '08 J-D $3,000,000c...Dec 1 1928
BOND. DEBT Dec 31 1914—
District bonds---------$3,100,000
District notes---------- 91,883
Water Co bds (assumed) 1,915,000
Water sinking fund----- 518,864
NET DEBT Dec 31 '14-- 4,588,018
INT. on 4s '14 at Fidelity Trust Co., Portland; on 4s '08 at Old Colony Tr. Co., Bost., or U. S. Tr. Co., Portland; on assumed bonds at Fidelity Tr. Co. and Union Safe Dep. & Tr. Co., Portland.

ROCKLAND.

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

BOND. DEBT Apr 1915- $272,350
Total valuation 1914-----5,843,531
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-J $30,000c -------1917
4s J-D 15,000c..Dec '15-'23
3½s M-N 17,000c..Nov '15-'30
3½s M-S 15,000c..Aug 31 1921
4s '07 A-O 29,000c..Oct 1 '15-'42
3½s'09 M-S 13,000c.Sept 1 '15-'39
4s '14 A-O 50,000c----Apr 1 1939
BOND. DEBT Apr 2 1915. $169,000
Assess. val. '14.--4,515,999
Tax rate (per $1,000) 1914...$21.00

SOUTH PARIS.

This village is in Oxford County.
Water-System Bonds.
4s '09 A-O $68,000c...Oct 1 1929
BOND. DEBT Apr 2 1915..$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 May 1 '15 $500,000
Other debt------------ 10,000
TOTAL DEBT May 1 '15 510,000
Resources (including cash) 31,000
NET DEBT May 1 1915-- 479,000
Total assessed valuation..17,419,331
State & Co.tax (per $1,000)..$28.72
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.
3½s'08 F-A $10,000....Feb 1 1926
4s F-A 10,000....Feb 1 1937
4s F-A 9,000....Aug 1 1929
4s J-J 105,000....July 31 1939
4s J-J $20,000....July 1 1937
3½s M-S 50,000..Sept 1 '23-'27
4s F-A 20,000..Feb 1 '38-'39
4s --- 40,000..Sept 1932-'33
BOND. DEBT May 1915. $394,000
Assess. val. '14 (act.)..7,906,003
Tax rate (per $1,000) 1914...$23.00
Population in 1910----------11,458

WESTBROOK.

Westbrook is 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 $20,000c.... Jan 1 1917
4s J-D 24,000c...June 1 1918
4s g '07 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
4s '14 --- 45,000....Aug 15 1934
4½s'15 --- 25,000....Jan 1 1935
BOND. DEBT May 1915. $193,000
Note debt------------ 23,000
Assess. val.'14 (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, Westbrook Trust Co. and Canal National Bank, Portland.

YARMOUTH.

This town is in Cumberland Co. Inc. 1849. Population 1910, 2,358.
Water and Sewer Bonds.
4s g F-A $35,000c 1916-1926
Water-Ext. Bonds.
4s g M-S $5,000c----------1916
BOND. DEBT Mar 1 1915..$40,000
Other liabilities-------- 13,534
TOTAL DEBT Mar 1 1915.. 53,534
Resources------------- 22,274
NET DEBT Mar 1 1915--- 31,260
Total assessed val. 1914...1,480,423
Tax rate (per $1,000) 1914..$22.70
INT. at Fidelity Tr. Co., Portland.

ADDITIONAL STATEMENTS.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax per $1,000. $	Population. 1910.
Androscoggin County	46,000	20,000	e39,367,158	---	59,822
Boothbay Harbor, Lincoln Co.	52,800	4,700	e1,306,342	e21.00	2,021
Brunswick (T),Cumberland Co.	23,000	51,539	e4,088,349	e21.00	6,621
Bucksport (T), Hancock Co..	29,400	43,273	z581,081	z32.00	2,216
Camden (T), Knox County...	47,000	16,747	e2,653,946	e20.00	3,015
Dexter (T), Penobscot County	40,000	28,614	†1,642,221	†24.00	3,530
Fairfield (T), Somerset County	37,000	3,000	e1,968,660	e23.00	4,435
Kennebec County	---	50,000	21,000e36,821,034	x5.50	62,863
Lubec (T), Washington Co...	27,000	-----	d905,130	d22.50	3,433
Old Orchard (T), York County	29,000	3,100	e1,358,520	e25.00	961
Pittsfield (T), Somerset Co...	*75,858	-----	e1,697,830	e22.00	2,891
Rumford (T), Orford County..	109,500	-----	e4,185,960	e19.50	6,777
Sanford (T), York County....	*146,000	-----	z1,482,910	z20.20	9,049
Skowhegan, Somerset County..	75,000	47,055	z3,985,895	z22.00	5,341
South Portland,Cumberland Co.	172,250	20,700	z4,543,199	z25.00	7,471
Waldoborough (T),Lincoln Co.	37,000	8,409	e1,158,070	e20.00	2,666

*Total debt. x 1913 figures. d 1912 figures. e 1914 figures. † 1915 figures.

New Hampshire.

ITS
DEBT, RESOURCES, &c.

Admitted as a State_____One of Original Thirteen
Total Area of State (square miles)_____9,305
State Capital_____Concord
Governor (term exp. 1st Wed. Jan. '17)_Rolland H. Spaulding
Secretary of State (chosen by Legislature)_____Edw. C. Bean
Treasurer (term expires (Jan. 1917)_____J. W. Plummer

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:

LOANS— Name and Purpose—	Interest %	Payable	When Due.	Principal Outstand'g
Sanitorium bonds of 1909_____	3½	J & J	July 1 1919	$50,000
Highway bonds of 1909_____{	3	J & J	Jan. 1 1916	50,000
	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_____c	3½	J & J	July 1 1929	85,000
Municipal War loan (overdue)___	---	------	----------	500
Loan of 1873 (overdue)_____	---	------	----------	500
Trust funds_____	---	------	----------	1,051,696

Of $1,051,695.96 trust funds held Sept. 1 1914, $900,016.32 carried 4% interest and $80,000 6% interest, no interest being paid on $71,679.64.

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 1914 was $965,503.97. The subjoined statement shows New Hampshire's total debt on the dates named. Assets Sept. 1 1914 were $1,157,291.99.

	Sept. 1 '14.	Sept. 1 '13.	Sept. 1 '12.	Sept. 1 '11.
Total funded debt_____	$1,071,000	$1,156,000	$1,376,000	$1,136,000
Trust funds_____	1,051,696	1,030,538	1,029,037	1,019,779
Floating debt_____	100	100	100	100
Total debt_____	$2,122,796	$2,186,638	$2,405,137	$2,155,879

ASSESSED VALUATION.—The State's total assessed valuation has been as below. The average tax rate for 1915 (per $1,000) was $16.40.

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_____	209,670,845	1881_____	168,964,903
1907	238,524,476				

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 estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

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

Sec. 1. The term "municipal corporation" means town, city, school district, village district and village precinct. Sec. 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6%, may be payable in gold coin. If made payable in less than 20 years, may be extended, but never beyond 20 years from time of issue. Sec. 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting properly called, &c. (for which see Act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Sec. 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch, taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. Sec. 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in Act—which see. In case bonds be made subject to call, they must contain statement to that effect as given in Act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." Sec. 6. Treasurer to keep a book in which he shall register bonds issued, &c. Sec. 7. "All bonds purporting to be issued by virtue 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 included except the following, which must be deducted—water debt, 'cash and other means' in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." Sec. 10. Corporation seal. Sec. 11. Act to take effect on passage. Approved March 19 1895.

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

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

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 any 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. 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. In 1915 an amendment was passed permitting savings banks to invest not exceeding 10% of their deposits in bonds and notes of any public utility corporation organized under the laws of New Hampshire and doing business in that State and which has earned and paid dividends of not less than 5% annually for five years preceding such investment. This amendment was printed in the "Chronicle" of May 8, page 1611. The law itself is given in full on page 9 of the "State and City Section" for Nov. 1914.

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.

BERLIN.
This city is in Coos County. Incorp. Feb. 6 1897. New city charter was adopted by the voters May 11 '09.

Refunding Bonds.
4½s'10 M-N $60,000c_Nov 1 '15-'26
School House & Fire Sta. Bonds
4s '05 J-D $55,000c Dec 1 1915-'25
Funding Bonds.
4s '97 M-N $50,000c____May 1 1917
3½s'02 J-D 24,000c_June 1 '15-'22
Public-Improvement Bonds.
4½s'13 J-J $142,500c_July 1 '15-'33
Funded debt Feb 1 1915__$331,500
Sinking fund_____ 45,474
Cash on hand_____ 15,590
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.

BOSCAWEN.
This town is in Merrimack County. Incorp. in 1892. Pop'n 1910, 1,240.
Water Bonds (Tax free).
3½s M-N$53,100c_Nov 1 '15-'23
BOND. DEBT May 1 1914_$56,000
Floating debt Feb 15 1915__ 13,345
Sinking fund_____ 4,979
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 $5,000c_July 1 '15-16
Water Bonds.
4s J-J $158,220c__July 1 1923
4s '13 68,008.40 $3,700 yrly.
Refunding Bonds.
3½s'09 J-J $18,900c__$1,000 yrly
4s '14 50,000c July 1 '15-'34
4s '14 10,000c_July 1 1924
BOND. DEBT Feb 15 '15_$226,228
Note debt_____ 70,091
School district bonds_____ 31,139
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 waterworks more than take care of the interest on the water bonds.
Sewer Bonds.
3½s J-J $25,000c____July 1 1917
3½s'08 M-N 25,000c____May 1 1928
4s J-D 5,000c___Dec 1 1931
20,000 Dec 1 '32 & '34
Penacook Sewer Bonds.
3s A-O x$2,000_Oct '15 to '18
4s J-J x2,500_July '15 to '19
*Union School District Bonds.
3½s J-J $16,000c_July 1 '15-'16
3½s J-J 40,000c_July 1 '18-'22
3½s J-J 45,000c_July 1 '24-'27
3½s J-J 4,000c_July 1 1928
3½s J-J 30,000 July1'23-'29-'30
3½s J-J 9,000c_July 1 1931
3½s J-J 5,000c_July 1 1925
3½s M-N 70,000c_May 1 '17-'34
East Concord Sewer Precinct.
3½s J-J $500____July 1 1915
West Concord Sewer Precinct.
3½s A-O $2,000_Oct 1 '15-'18
300_Oct 1 1919
School District No. 20 Bonds.
3½s M-S $4,000_Sept 1 '15-'22
4,300_Sept 1 1924
4s '14 M-N$70,000c_May 1 '17-'28
City-Hall Bonds.
3½s M-S $40,000_Sept 1 '15-'20
19,000 Sept 1 '21-'23
3½s'04 J-J 55,000c_July 1 '24-'29
Public Park Bonds.
4s '14 J-D $15,000c_Dec 1 '31-'33
Water Precinct Bonds.
3½s M-S $20,000c___Mch 1 1922
4s J-J 34,000c___Jan '16-'19
4s J-J 342,000c___Jan 1 1922
3s J-J 11,000c___Jan 1 1924
3½s J-J 30,000c__Jan 1 '23-'24
3½s'05 A-O 35,000c__Apr 1 '21-'22
BOND. DEBT Apr 1 '15__$910,600
Other liabilities Jan 1 '15__ 95,796

Assets Jan 1 1915_____ 110,172

* Exempt from tax when owned by Concord residents.
x Issued on the city's credit for the Penacook sewer dist., the int. and principal being payable from a special tax on that district.
INT. at Claremont Nat. Bank.

CITY PROPERTY.—The city valued its buildings and other property on Jan 1 1915 at $1,611,299, incl. water works valued at $1,052,380, which are the property of the "precinct."

ASSESSED VAL., TAX RATE, &c.

Years—	Total Assessed Valuation.	Tax.	Tax rate per M.
1914	$19,177,428	$304,977	$16.70
1913	20,482,846	305,461	15.30
1912	18,701,591	316,118	17.50
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.
3½sg'07 J-J $90,000c July 1 '17-'27 (Part every 5 years.)
Water Bonds (tax-exempt).
3½s'10 M-N $44,000c_____1930
BOND. DEBT Apr 1915__$134,000
Floating debt_____ 100,000
Resources_____ 38,224
Assess. val. '15 (abt. act.)_3,959,861
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.

DOVER.
This city is the county seat of Strafford County. Incorp. as a city in 1855. Population 1910, 13,247.
City-Hall Refunding Bonds.
3½s'12 J-D $75,000c_Dec 1 '28-'32
Bridge Bonds.
4s '13 J-J $45,000c_July 1 '26-'33
Funding and Bridge Bonds.
3½s J-J $10,000c_July 1 '15-'16
High-School Bonds.
3½s'05 J-D $60,000c__Dec 1 '17-'25
Cemetery Loan.
3½s ann $10,200_____
Water-Works Notes.
3½s J-J $155,000__Apr 2 '16-'27
Bonds past due, $10,000; int. ceased.
BOND. DEBT Apr 1915__$435,200
Borrowing capacity_____385,556
Assess. val. '13 (4-5 act.)_11,586,014
Tax rate (per $1,000) 1914___$18.50

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 $39,000c____$2,000 yly
Seminary Bonds.
1%'09 J-J $84,000c_____$1,000 yly
BOND. DEBT Feb 15 '14__$124,000
Floating debt_____ 20,797
Cash on hand_____ 5,621
Assess. val. '14 (abt. act.)_4,003,300
Tax rate (per $1,000) 1914__$20.50

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 $56,500c__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.
.s '07 ... $30,000 ....
3½s '06 M-S 25,000c ... Mch 1 1916
Memorial Hall, Refund. & Sewer
3½s '08 A-O $50,000 ... Oct 1 1928
Refunding Water Bonds.
3½s ... A-O $50,000 ... Oct 1 1921
BOND. DEBT Apr 2 '15 ... $185,000
Note debt, &c 9,000
Cash in treasury 5,972
Resources 5,777
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, Bost., or Treasurer's office.

GORHAM.
This town is in Coos County. Inc.
1836. Population 1910, 2,155.
Water & Sewer Bonds (tax-free).
4s '05 J-J $60,000c 1925
BOND. DEBT Feb 15 1915 $60,000
Cash on hand 15,436
Assessed valuation 1913 ... 3,638,832
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 $29,650 ... Jan 1 '16-'26
Water Bonds.
4s ... J-J $45,000c 1917
BOND. DEBT Apr 2 1915 ... $45,000
Water notes 29,650
Assets 120,461
Assess. val. 1914 (¾ 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 $39,000c ... June 1 1921
3s July 51,800c ... July 1 1923
3½s '09 M-S 100,000c ... Sept 1 1924
BOND. DEBT Apr 1 '15 ... $190,800
Floating debt 205,000
Sink. fund & cash on hand ... 107,495
Tax val. '14 (full value) ... 120,846,356
Val. of county property 1914.633,315
Population in 1910 126,072
INT. on 3s at Manchester Nat.
Bk.; on 3½s at Old Colony Tr. Co.,
Boston; 4s at First Nat. Bk., Boston.

JAFFREY.
This town is in Cheshire County.
Incorp. in 1773. Pop'n 1910, 1,895.
Water Bonds.
3½s J-J {$14,000c ... Jan 1 '16-'22
       { 9,000c ... Jan 1 '23-'25
3s J-J 13,000c ... Jan 1 '26-'30
Water-ext. note (on demand) $6,000
Road Bonds.*
3½s M-N $2,500c ... On or before
                 Nov 1 1922
Water bonds Apr 1915 ...... $36,000
Water notes 6,000
Road bonds 2,500
Bridge notes 24,439
TOTAL DEBT Apr 1915 ... $ 68,939
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. In-
corp. as a town 1753; city, 1874.
Bonds are tax-exempt when held
by residents of Keene.
Land and Improvement Loan.
4s July $12,000 ... July 1 '15-'18
Water Bonds.
4s '91 A-O $30,000c ... Oct 1 '15-'17
4s '14 J-J 10,000 ... July 1 '18-'19
Paving Bonds.
4s '10 J-J $3,000c ... July 1 1915
4s '13 Sept 10,000 ... Sept 1 '15-'16
4s '14 M-S 24,000 ... Sept 1 '16-'23
BOND. DEBT Dec 1 '14 ... $89,000
Cash in treasury 26,440
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).
3½s J-J $20,000c ... July 1 1925
Town of Laconia Sewer Bonds.
4s ... $45,000 ... 1916-1925
Sewer and Funding Bonds.
4s A-O $117,000c 1924
Total liabilities Feb 15 1915 $272,111
Assets 26,991
Tax valuation 1914 9,369,939
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
          {22,000 ... 1920-1930
BOND. DEBT May 1915 ... $27,000
Assess. val. '15 (abt. act.).1,135,438
School tax (per abt.$1,000)'15..$10.00
Population in 1915 (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.
3½s J-D$200,000 .... 30 years
Funding Bonds.
3½s '07 J-J $60,000c ... 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 ... $15.50
Population in 1910 4,069
INTEREST on 3½s 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.
3½s '12 M-S{$85,000 ... Sept 1 '15-'31
           {10,000 ... Sept 1 1932
Incinerator Bonds.
4s '15 ... {$50,000c ... 1916-1925
           {100,000c ... 1926-1935
Street-Improvement Bonds.
4s '13 A-O $95,000 1915-1933
Improvement Bonds.
4s '94-6 A-O $100,000c ... Apr 1 1916
3½s '10 A-O 100,000c ... Apr 1 1930
3½s J-J 90,000c 1915-1932
Funding Bonds.
3½s '99 A-O$100,000c .... Apr 1 1919
Refunding Bonds.
3½s '05 A-O $50,000c ... Apr 1 1925
4s A-O 100,000c ... Apr 1 '27 & '29
4s '11 J-J 45,000c ... July 1 '15-'23
School Bonds.
4s '95 J-J $10,000c ... July 1 1915
4s '96 J-J 40,000c ... July 1 1916
3½s '11 J-J 70,000c ... July 1 '15-'28
3½s '11 J-J 18,000c 1929-1931
Cemetery Bonds.
3½s '10 A-O $21,000c ... 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-D $50,000c ... Dec 16 1915
4s '97 J-J 100,000c ... Jan 1 1917
Refunding Water Bonds.
4s '13 ... $100,000c ... Nov 1 '17-'21
Bridge Bonds.
4s '13 J-J $95,000 1915-1933
Tax-Adjustment Bonds.
3½s '02 J-J $80,000c ... July 1 1922
BOND. DEBT Apr 6 '15.$1,763,700
Sinking fund 466,559
Water debt (included) 350,000
Value city prop Jan 1 '14... 8,645,826
Assess. val.'14 (abt. act.)..72,093,037
Tax rate (per $1,000) 1914 ... $15.70
* Not negotiable; in hands of City
Treasurer. The city guarantees the
perpetual care of lots in the ceme-
teries of the city to parties who pay
$100 and upward.
INT. at Second Nat. Bank, Boston.

MEREDITH VILLAGE FIRE DIS.
Meredith is in Belknap County.
Water Bonds 1893 (taxable).
4½s 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.
4s J-J $65,000c ... July 1 1921
(Subject to call after July 1 1911.)
4s J-J $10,000c ... July 1 1923
Schools and Funding.
4s F-A $45,000c ... Feb 1 1924
Sewer and Bridge Notes.
3½s J-J $7,500c Due $1,500 yly
($1,500 mature each yr. on Jan. 1)
BOND. DEBT April 1915 ... $120,000
Floating debt 10,150
Sinking fund 69,949
Town val. '14 (abt. act.) ... 3,203,113
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 Souhegan 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 1925
3½s '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 '14 J-D $15,500 ...... June 1 1934
Motor Fire Apparatus.
4s '14 J-D $10,000 ...... June 1 1934
Engine House (gold).
4s '14 J-D $10,000 ...... June 1 1934
Funding Floating Debt.
4s '93 J-D $15,000c ...... June 1 1918
4s '97 J-J $42,500c ... July 1 1917
4s '04 J-J 20,000c ... Jan 1 1924
4s '07 J-J 60,000c ... July 1 1927
4s g '09 M-S 46,000c ... Sept 1 1929
Refunding Bonds.
3s '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 Treas-
urer's office or Shawmut Nat. Bank,
Boston; on all others at City Treas-
urer's office.

NEWPORT.
This town is in Sullivan County.
Incorp. in 1761. Pop. 1910, 3,765.
Fire Dept. bonds, 3½% ... $14,500
Soldiers' monument, 3½% ... 5,000
Fire Dept. Bonds.
3½s J-J $14,500c ....
Soldiers' Monument Bonds.
3½s ... $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

(third column)
Water Bonds (Opt.beg.Aug. 1 09)
3s F-A $20,000c ... Aug 1 1921
4s F-A 50,000c ... Aug 1 1924
BOND. DEBT Feb. 15 '15 $161,300
Note debt 53,550
Assess. val. '14 (¾ 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 F-A$100,000 ... Feb 1 '24-'34
.s '15 ... 60,000 ....
BOND. DEBT April 1915 ... $127,500
Assessed valuation 1914 ... 1,680,952
INT. at National State Capital
Bank, Concord.

PORTSMOUTH.
This city, incorporated in 1849, is
one of the county seats of Rocking-
ham 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 "Mu-
nicipal Bond Act of 1895" should not
apply in their case. Bonds marked
(*) are not taxed in Portsmouth.
Refunding Sewer Bonds.
4s '14 M-N$38,000c ... May 1 '16-'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
3½ & 4s'09J-J*50,000c ... Jan 1 '19-'28
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.
3½s'02 J-J $50,000c ... July 1 1922
Refunding Water Bonds.
4s '07 J-J $150,000c ... Jan 1 1927
4s '12 J-J *156,000c ... Jan 1 1932
BOND. DEBT May 1 '15.$1,037,500
Floating debt 3,000
Sinking fund Jan 1 1915 ... 268,830
Water debt (included) 366,000
Water sinking funds 63,039
Borrow. capac 86,832
Asses. 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 1915 income from wa-
ter rates was $67,580.45 cost of man-
agement, $27,841.27 int., $14,390;
improvements, $2,235.97 surplus,
$18,189.50

ROCHESTER.
This city is in Strafford County.
Incorp. 1891. Bonds tax-exempt.
City-Hall Bonds.
4s '08 J-J $53,000c ... Jan 1 '16-'27
Sewer Bonds.
3½s J-J $13,000c ... Jan 1 '16-'17
Water Bonds.
4s '92 J-D $160,000c ... June 1 1922
GEN. B'D.DT. Jan 1 '15 ... $66,000
Floating debt (notes) 187,720
Water bonds (add'l) 160,000
Sinking fund (water) 61,790
Assess. val. '14 (abt. act.) 6,347,021
Total tax (per $1,000) 1914 ... $18.50
Population in 1910 3,868
INT. on 4s of 1892 at Nat. Shaw-
mut Bank, Boston; on 4s '08 at N. W.
Harris & Co., Inc., Boston; on 3½s
at City Treasurer's office.

ROCKINGHAM COUNTY.
County seat is Exeter.
Funding Bonds.
3s '01 Oct $34,000c ... Oct 1 1921
Building Bonds.
3½s'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 Apr 5 '15 ... $120,000
Demand loans 55,000
Cash on hand 25,000
Tax valuation 1915 51,618,908
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
3½s'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 Valuation.	Tax per $1,000.	Pop'n. 1910.
Ashland (T), Grafton County	$39,237	......	a$1,205,785	a$19.80	1,412
Lancaster Fire Precinct	30,000	......	......	z20.00	......
Littleton (V), Grafton Co	100,000	......	z2,915,417	z25.50	3,059
Newmarket(T),RockinghamCo	43,000	4,000	a1,492,295	a22.00	3,348
Northumberland (T), Coos Co	44,500	9,000	e1,226,790	e18.80	2,184
Pittsfield (T), Merrimack Co	31,000	33,025	z1,501,700	z20.30	2,222
Plymouth Fire District	*22,138	......	......	......	......
Plymouth School District	*58,183	......	z1,863,029	......	......
Raymond (T), Rockingham Co	28,000	None	a723,695	a19.50	1,203
Salem (T), Rockingham Co	52,000	18,700	e1,986,780	e18.40	2,117
Whitefield (T), Coos County	*48,803	......	e1,231,416	e23.30	1,635
Wilton (T), Hillsboro County	45,000	24,000	e1,460,035	z17.50	1,490
Wolfeboro (T), Carroll Co	111,900	9,756	z2,256,351	z16.00	2,224

*Total debt. a 1912 figures. z 1913 figures. e 1914 figures.

State of Vermont.

DEBT, RESOURCES, &c.

Admitted as a State (Act Feb. 18 1791) ... March 4 1791
Total area of State (square miles) 9,565
State Capital .... Montpelier
Governor (term expires Jan. 1917) ...... Chas. W. Gates
Secretary of State (term expires Jan. 1917) ... Guy W. Bailey
Treasurer (term expires Jan. 1917) .... W. F. Scott

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 outline of the early 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 46
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.
[At the 1915 session of the Legislature the State Treasurer was authorized
to issue on July 1 1915, to the Trustees of the Permanent School Fund, cer-
tificates of registered loans of this State to the amount of $234,900.34 re-
deemable in 1925 on which the interest must be 4% annually on July 1 to
the Trustees of the Permanent School Fund.

ASSESSED VALUATION AND TAX RATE.—In addition to the valua-
tions 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 1¼% on valuation.

Years—	Real.	Personal.	*Assessed Valuation* 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
1910	143,386,564	45,106,982	188,493,546	None.
1905	127,903,677	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	112,895,125	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 per $1,000 of assessed value, one-half payable Nov. 10 1913 and one-half June 10 1914. The 1915 Legislature levied a direct tax of 5 cents on the dollar of the grand list for the year 1916, no tax being levied for the year 1917. 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. The Legislature of 1915 increased the State school tax from $8 to $10, but this change does not take effect until the assessment of 1916.

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 1906. Section 3556, embodying a law passed in 1904, prohibits a municipality, unless otherwise provided in its charter, from borrowing, except for refunding purposes, an amount in excess of five times its grand list as last taken. An additional amount, not exceeding five times the grand list, may be borrowed, providing the loan is approved by a two-thirds vote. The next section (3557), covering laws passed in 1904 and 1906, provides that in figuring the debt limit, loans created for water supply, sewer or electric lights, and temporary loans, may be eliminated. The two sections follow:

SECTION 3556.—*Limit.*—No municipal corporation shall create an indebtedness, unless to refund outstanding bonds or orders, to an amount exceeding five times its grand list as 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 an ticipation 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.

It will be noticed that the preceding sections refer in each instance to the "grand list." To evolve the "grand list" in Vermont, the authorities first prepare a schedule of all the property, real and personal, of each individual, with valuations entered at their real value in money, deducting debts owing; after this is done, the "grand list" is made up by taking 1% of that amount, according to Section 494, Chapter 30, of the Revised Statutes of 1906, which is as follows: "All real and personal estate shall, except as otherwise provided, be set in the list at 1% of its value in money on the first day of April of the year of its appraisal."

The only other *general* authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The sections which grant these powers are Sections 3567 to 3573 inclusive, Chapter 157 of the Revised Statutes of 1906. Section 3567 is as follows:

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

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

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

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

SAVINGS BANK INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—By Act No. 158 of the Vermont Legislature, approved Jan. 27 1911, Sections 4615 to 4692, inclusive, of the Public Statutes of 1906, relating to savings banks and trust companies, were completely revised. Many material changes were made in that part of the law concerning investments by savings banks, an entirely new section having been added which allows investment in railroad bonds. Section 8 of the new law, which deals with investments, is given in full on pages 12 and 13 of the "State and City Section" for Nov. 1914. No changes were made in this section at the 1915 session of the Legislature.

CITIES, COUNTIES AND TOWNS IN THE
STATE OF VERMONT.

BARRE.
This city is in Washington Co. Inc. 1895. Population 1910, 10,734.
4s '14   A-O $46,500c. Oct 1 1934
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
3½s   J-J   25,000c. Jan 1 1920
(Subject to call after 1916.)
3½s   J-J $60,000c. July 1 1922
(Subject to call after Jan 1 1918.)
BOND. DEBT Apr 1915. $413,000
Water debt (included)   220,000
Note debt   14,142
Sinking fund   56,896
Assess. val. '14 (2-3 act.) 6,361,582
Total tax (per $1,000) 1914. $22.50
INT. on refund. bonds at Nat. Bk. of Redemption, Boston; school bonds and water 4s of 1910 at City Treas. office; others at Nat. Bank of Barre.

BENNINGTON, TOWN.
A shire town in Bennington County. Incorporated Feb. 11 1762.
Refunding Bonds.
4s   J-J $90,000c. July 1 1917
BOND. DEBT Apr 2 1915. $90,000
Total valuation 1914   5,587,249
Tax rate (per $1,000) 1914. $27.00
Population in 1910   8,698
INTEREST at Town Treas.' office.

BRATTLEBORO.
This town is in Windham County.
Sidewalk Bonds.
4s '12   J-J $20,000c. July 1 '19-'22
-s   4,000
Library and Road Bonds.
4s '12   J-J $10,000c. Apr 1 '16-'19
Town-Hall and Funding Bonds.
4s $9,000c. Jan 1 '16-'18
Road grading bonds. $15,000
Bridge Bonds.
4s   J-J $15,000c. July 1 1918
3s   A-O   29,000c. Apr 1 1923
(Subject to call Apr 1 1913.)
Refunding Bonds.
4s '08   M-S $1,000c. Jan 1 1916
4s '13   J-J   24,000c. Jan 1 '16-'25
4s   9,000
BOND. DEBT May 1 '15. $136,000
Floating debt   7,000
Assess. val. '14 (60% act.) 7,139,874
Total tax rate (per $1,000) '14 $13.60
Population in 1910   7,964
INT. on town-hall bonds in N. Y. at Hanover Nat. Bank; on others at People's Nat. Bank in Brattleboro.

BRISTOL.
This village is in Addison County. Inc. Feb. 26 1903. Pop. '10, 1,180.
BOND. DEBT Apr 2 1915. $50,000
Floating debt   11,000
Assess. val. 1914 (⅓ act.) 819,484
Village tax (per $1,000) 1914 $7.00
INT. at the First Nat. Bk., Boston

BURLINGTON.
This city is in Chittenden County. Inc. Feb. 21 1865. Pop. '10, 20,467.
Street-Improvement Bonds.
4s   J-J $40,000c. July 1917-'18
4s   J-J   20,000c&r   1915
3½s   J-J   30,000r   July 1 1921
Electric-Light Bonds.
4s '04   J-J $58,000c. July 1 1934
4s '06   J-J   39,000c. July 1 1936
4s '10   J-D   53,000c. Dec 1 1935
4s '14   M-N   50,000c. Nov 2 1934
School Bonds.
4s   A-O $25,000c. Oct 1 1915
3½s   J-J   85,000c. July 1 1923
3½s   J-D   25,000c. Dec 1 1924
3½s'01   M-N   32,000r. May 1 1921
4s '04   J-J   38,000c. July 1 1934
4s '09   J-J   36,000c. July 1 1939
4s '14   J-J   20,000c. July 1 1934
Water and Sewer Bonds.
4s   J-J $65,000c&r. Jan 1 1919
Park Notes.
4s   J-J $3,000   1915-1918
Filtration-Plant Bonds.
4s   A-O $51,000c. Oct 1 1928
Refunding Water Bonds.
4s '06   J-J $100,000c&r. July 1 1926
Refunding Bonds.
4s   A-O $50,000c. Apr 1 1931
(Subject to call April 1 1911.)
4s '04   A-O $87,000c. Sept 1 1929
BOND. DEBT Jan 1 1915 $908,000
Sinking fund assets   56,306
Elec. bds. exempt by spec.
Act (incl. above)   150,000
Water debt (incl.)   210,000
Water sink. funds (incl.)   18,208
Assess. val. '14 (abt. act.) 18,993,430
Tax rate (per $1,000) 1914. $17.50
INT. on refunding bonds due 1931 at Fourth Nat. Bank. N. Y.; all other bonds at office of City Treasurer.

ESSEX JUNCTION.
This village is in Chittenden Co. Inc. 1892. Population 1910, 1,245.
4s '13   J-J $7,000c. July 1 1933
Water bonds. $35,000
Village building bonds.   7,000
School bonds.   30,000
BOND. DEBT Apr 2 1915.   72,000
Floating debt.   4,600
Sinking fund (for water bds.)   8,000
Assess. val. (70% act.) 1914. 747,180
Total tax (per $1,000) 1914 $24.50
INT. on water bonds at First Nat. Bank, New York; on others at First Nat. Bank, Boston.

FAIR HAVEN.
This village is in Rutland County.
Water and Sewer Bonds.
4s   J-D $46,000c. June 1 1923
(Subject to call June 1 1913.)
3½s   F-A $15,000r. $1,000 yearly
BOND. DEBT Apr 1915. $61,000
Assess. val. '14 (2-3 act.) 1,437,863
Total tax (per $1,000) 1914   6.50
Population in 1910   2,554
INTEREST at Treasurer's office.

HARDWICK.
This village is in Caledonia County. Inc. Nov. 15 1890. Pop. '10, 2,094.
Water Bonds.
3.70s   M-N $9,000   1917
School Bonds.
4s & 5s   J-J $17,000   1916-1927
Electric-Light Bonds.
4s '11-'12   J-J $65,000c. July 1 1931
4s '13   J-J   5,000c.   1932

4s   ---   34,000. 1917 &1924
BOND. DEBT Apr 1915. $130,000
Assess. val. '14 (2-3 act.) 1,086,938
Tax rate (per $1,000) 1914. $7.00
INT. payable at Nat. Life Insur. Co., Montpelier Hyde Park Bank and C. D. Parker & Co., Boston, Procter Trust Co., Procter, and Village Treasurer's office.

HARTFORD.
Refunding Bonds (tax-free).
4s '10   A-O $75,000c. Apr 1 '20-'34
BOND. DEBT Jan 1 '15. $75,000
Floating debt.   58,200
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.

MIDDLEBURY.
A village in Addison Co. Inc. 1816. Population 1910, 1,866.
Water Bonds.
4s   J-J $30,000c   1921
4s   M-N   50,000c. May 1 1941
(Subject to call May 1 1921.)
Sewer Bonds.
5s   Var $10,500r. (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.

MONTPELIER.
The city is situated in Washington County. On March 5 1895 the town, village and school district were consolidated under a city charter.
School Bonds.
3-1-5s '00   M-N $30,000r. Nov 1 x1920
4s '12   A-O 100,000c. Apr 1 x1932
Bridge Bonds.
3-1-5s '00   A-O $15,000r. Nov 1 x1920
Refunding Bonds.
3s '99   A-O $40,000r. Apr 1 a1919
4s '97   J-J   12,500r. Aug 1 x1917
City-Hall Bonds.
3½s'07   M-N $30,000c. May 1 a1927
4s '09   F-A $120,000c. Aug 1 x1929
BOND. DEBT Jan 31 '15. $347,500
Cash on hand   25,782
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
x 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 Lamoille County.
Water & Light Bonds (tax-free).
4s '09   F-A $72,000c. Feb 1 1929
4s   F-A   10,000c. Feb 1 '16-'20
BOND. DEBT Apr 2 '15. $82,000
Floating debt   13,000
Assessed val. '14 (⅓ act.) 1,327,385
Tax rate (per $1,000) 1914. $22.50
Population in 1910   1,445
INT. at First Nat. Bank, Boston.

NORTHFIELD.
This village is in Washington Co.
Electric-Light & Power Bonds.
4s   J-D $9,000c   1917
Water Bonds.
3½s   M-S $67,500c. Mch 1 '16-'37
BOND. DEBT Apr 2 1915. $76,500
Floating debt   2,700
Assess. val. '14 (abt. act.) 1,123,119
Tax rate (per $1,000) 1914. $24.50
Population in 1910   1,918
INT. on water bonds at Northfield Nat. Bank; on others at A. B. Leach & Co., N. Y., or office of Vil. Treas.

PROCTOR.
This village is in Rutland County. Inc. 1884. Population 1910. 2,758.
Water and Sewer Bonds.
3s   J-J $77,000c. Jan 1 '16-'36
BOND. DEBT Apr 2 1915. $77,000
Floating debt   13,677
Total assessed val. 1914. 2,502,298
Total tax (per $1,000) 1914. $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
Assessed valuation 1914. $5,765,651
Tax rate (per $1,000) 1914. $16.00
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.
4s   J-J $25,000c. June 1926
4s g   M-N 100,000c. May 1924
4s g   M-N   50,000c. Nov 1924
4s   M-N   21,000c. Nov 1938
Refunding Water Debt.
3½s   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 Bonds.
4s   M-N $25,000c. Nov 1924
4s g   M-N   75,000c. May 1 1926
4s   M-N   16,000c. May 1938
Water Note.
4s   M-N $2,000c. Nov 1925
School Note.
4s   M-N $5,000c. Nov 1925
City-Hall Bonds.
3½s   M-S $20,000c. Sept 1 1931
School Bonds.
4s   M-N $10,000c. Nov. 1919
4s   M-N   30,000c. May 1925
4s g   M-N   50,000c. May 1 1937
4s   M-N   20,000c. May 1938
4s '13   M-N   14,000c. Nov 1 '15-'21

BOND. DEBT Apr 1 '15 $608,000
Sinking fund, &c. 234,241
Water debt (included) 147,000
Assessed val. '14 (2-3 act.) 10,844,832
Total tax rate(per $1,000) '14. $18.00
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 $3,000c..Apr 1 '16-'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 $7,000c.Nov 2 '15-'17
School District Bonds.
4s '96 J-D $7,000c.Dec 30 '15-'21
4s '11 A-O 35,000c.July 1 '21-'27
Sidewalk Bonds.
4s '05 June $7,000c....June 7 1925
U. S. Deposit Fund Bonds.
4½s '12 A-O $12,000c.Apr 1 '20-'22
BOND. DEBT Apr 1 1915 $231,000
Assessed val. '14 (abt.act.)..4,386,749
Tax rate (per $1,000) 1914..$20.00
Population in 1910 6,381
INT. at First Nat. Bank, Boston.

SPRINGFIELD.
This village is in Windsor County.
Inc. 1866. Population 1910, 3,250.
4s M-N $145,000c|$5,000 yearly
3s M-N 25,000c|after 10 years
BOND. DEBT May 1915..$170,000
Assess. val. '14 (abt. act.)..3,752,220
Tax rate (per $1,000) 1914...$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, 1,238
Building Bonds.
4s '12 A-O $27,000c....1915-1923
Funding Bonds.
4s '09 F-A 3SS.125c.Aug 1 '15-'29
BOND. DEBT May 1915..$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.
.s '14 $20,000....Sept 1 1934
Sewer loans $6,000
Floating debt 9,500
TOTAL DEBT Apr 1 1915.. 60,500
Sinking fund 2,668
Tax val. 1914 (2-3 act.) 877,636
Tax rate (per $1,000) 1914...$20.00
Population in 1910 1,633
INT. at First Nat. Bank, Boston.

WATERBURY.
This village is in Washington Coun-
ty. 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 April 1915..$45,000
Assess. val. '14 (¾ act.) 935,378
Tax rate (per $1,000) 1914...$5.50
INT. at Waterbury Nat. Bank.

WINDSOR.
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 Apr 2 1915.. $48,500
Floating debt 23,231
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. Burl-
ington) is in Chittenden County.
Refunding Bonds.
4s '14 J-J $70,000....Jan 1 1934
Water bonds $34,000
Sewer bonds 28,000
BOND. DEBT Apr 1 1915 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 Winooski Sav. Bk. and
Champlain Trust Co.

State of Massachusetts.

ITS

DEBT, RESOURCES, &c.

Admitted as a State One of Original Thirteen
Total area of State (square miles) 8,315
State Capital Boston
Governor (term exp. 1st Wed. Jan. 1916)..David I. Walsh
Sec. of State (term exp. 3d Wed. Jan. 1916)..Albert P. Langtry
Treasurer (term exp. 3d Wed. Jan. 1916)..Chas. L. Burrill
Auditor (term exp. 3d Wed. Jan. 1916)..Alonzo B. Cook

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

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

Abolition of Grade Crossings.
3½sg M-N $4,500,000c&rNov 1 '23
3s g M-N 500,000r Nov 1 1923
3½sg'08M-N 1,500,000c May 1 1928
3s g '09 M-N 1,500,000r May 1 1929
3½sg'02M-N 300,000r May 1 1929
3½sg'07M-N 500,000r Nov 1 1936
3½sg'07M-N 500,000r Nov 1 1937
3½sg'09M-N 250,000r Nov 1 1938
3s g '09 M-N 250,000r Nov 1 1938
3½sg'09M-N 500,000r Nov 1 1939
3½s g M-N 881,000r Nov 1 '15-41

Armory Bonds.
3s g M-S $833,000r Sept 1 1918
3s g M-S 55,000r Sept 1 1920
3s '92 M-S 95,000r Sept 1 1921
3s '93 M-S 100,000r Sept 1 1922
3s '94 M-S 123,000r Sept 1 1923
3s g M-S 150,000r Sept 1 1925
3s g M-S 320,000r Mch 1 1927
3s g '02 M-S 38,000r Sept 1 1931
3½s g M-S 140,000r Sept 1 1931
3s '02 M-S 75,000r Mch 1 1932
3½sg'04M-S 62,000r Sept 1 1934
3s g M-S 65,000r Mch 1 1934
3½sg'05M-S 33,000r Mch 1 1935
3½sg'05M-S 10,000r Sept 1 1935
3½sg'05M-S 5,000r Sept 1 1935
3½sg'05M-S 1,000r Mch 1 1927
3½sg'06M-S 28,000r Sept 1 1918
3½sg'06M-S 21,500r Sept 1 1921
3½sg'06M-S 64,000r Mch 1 1936
3½sg'07M-S 230,000r Mch 1 1937
3½sg'07M-S 22,000r Sept 1 1937
3½s g M-S 61,000r Sept 1 1935
3½s g M-S 421,000r Mch 1 1938
3½s g M-S 100,000r Sept 1 1938
3s g '09 M-S 5,000r Mch 1 1938
3s g '09 M-S 40,000r Sept 1 1938
3½sg'09M-S 100,000r Sept 1 1939
3½s g M-S 348,000r Sept 1 '15-'41
4s g M-S 1,061,500r.Sept 1 '15-'43
4s g '14 M-S {160,000r.Sept 1 '15-34
{45,000r.Sept 1 '35-43

Harbor Improvement.
3½sg'97J-J $500,000r...Jan 1 1937
4s g '15 J-J {300,000r.Jan 1 '16-'25
{100,000r.Jan 1 '26-'30

Charles River Basin.
3½sg'04J-J $250,000r Jan 1 1944
3½sg'05J-J 400,000c&rJan 1 '45
3½sg'06J-J 600,000r Jan 1 1946
3½sg'07J-J 1,150,000c&rJan 1 '47
3½sg'08J-J 400,000r Jan 1 1948
3s g '09 J-J 425,000r Jan 1 1949

3½sg'09J-J $125,000r Jan 1 1949
3½sg'10J-J 475,000..Jan 1 1950
3½s g J-J 268,000r.Jan 1 '16-'50
4s g '14 J-J 39,000r.Jan 1 '16-'54

Highways.
3½s g A-O $1,300,000r Oct 1 1920
3½sg'97A-O 700,000r April 1927
3½sg'98A-O 300,000r Apr 1 1928
3s g A-O 800,000r Apr 1'29-30
3s g '01 A-O 350,000r Apr 1 1931
3½s g A-O 10,000r Apr 1 1932
3½s g A-O 665,000r Apr 1 1932
3½sg'03A-O 400,000r Apr 1 1933
3½s g A-O 1,003,500 Apr 1'16-'38
3½s g A-O 1,021,000r Oct 1 '15-41
3s g A-O 120,000r Oct 1 '15-39
4s g A-O 1,640,500r Oct 1 '15-28
{265,000r.Oct 1 '15-'19
4s g '14 A-O {255,000r..Oct 1 '20-'34
{190,000r..Oct 1 '25-'28

Prisons and Hospital Loans.
3½s g M-N $721,600r Nov 1 1931
3s g '01 M-N 200,000r Nov 1 1931
3½sg'03M-N 746,650r May 1 1933
3½sg'04M-N 507,250r May 1 1934
3½sg'05M-N 300,000c&r May 1 1934
3½sg'06M-N 404,000r Nov 1 1935
3½sg'06M-N 166,000r Nov 1 1936
3½sg'07M-N 237,200r Nov 1 1937
3s g '09 M-N 125,000r Nov 1 1938
3½sg'09M-N 130,800r Nov 1 1938
3½sg'09M-N 2,149,000 Nov 1 1939
3½s g M-N 310,000r Nov 1 '15-40
5s M-N 219,000 at opt of State
4s g '13 M-N 280,000r..Nov 1 '15-'18

Port of Boston Bonds.
4s g F-A $5,775,000r Aug 1 '15-53
4s g '14 F-A1,000,000r Aug 1 '15-'54

Soldiers' Gratuity Bonds.
4s g F-A$386,000r...Aug 1 '15-'22

Court-House Bonds.
3½s g M-S $270,000r Mar 1 '16-'38
3½s g M-S 443,000r Sept 1 '15-'39

Medfield Insane Asylum.
3½sg'94A-O $700,000r Apr 1 1924
3½s g A-O 174,300r April 1927
3½sg'03A-O 165,500r Apr 1 1933
3½sg'04A-O 108,000r Apr 1 1934
3½sg'07A-O 22,000r Apr 1 1936

Hospital Loans.
3s g M-N $332,500r Nov 1 1925
3½sg'01M-N 128,000r May 1 1925
3s g M-N 110,450r May 1 1929
3½s g M-N 73,000r May 1 1929
3½s g M-N 200,000r May 1 1933

3½sg'06M-N 75,000r Nov 1 1935
3½s g M-N 80,000r Nov 1 1936
3½sg'07M-N 300,000r Nov 1 1937
3½s M-N 133,000 Nov 1 1939

***Metropolitan Sewer.**
3s g M-S $6,100,000r Jan 1 1930
3s g M-S 500,000r Mch 1 1935
3½s g M-S 495,000r Jan 1 1930
3½s g M-S 339,000r Mch 1 1935
3s g M-S 1,024,912r July 1 1939
3s g M-S 65,000r Mch 1 1936
3½s g M-S 3,586,000r July 1 1940
3½s g M-S 1,046,000r Jan 1 1943
3½s g M-S 305,000r July 1 1943
3½sg'04M-S 392,000r July 1 1944
3½sg'06M-S 1,175,000 Jan 1 1946
3s g '09 M-S 150,000c Jan 1 1949
3½sg'09M-S 263,000c Jan 1 1949
3½s g M-S 53,000r Jan 1 '16-'42
4s g J-J 358,000r.Jan 1 '16-'52
4s g '15 J-J {94,500r.Jan 1 '16-'36
{36,000r.Jan 1 '37-'45

State-House Construction.
3½sg'96A-O $625,000r Apr 1 1916
3s g '97 A-O 125,000r April 1917
3½sg'98A-O 50,000r Apr 1 1918
4s g '13 A-O 225,000r Oct 1 '15-'33
3s g A-O 305,000r Oct 1 1918
3½sg'05J-J 60,000r Oct 1 1918
3½s g A-O 570,000r Oct 1 1918
4s g '14 A-O 300,000r..Oct 1 '15-'34

Massachusetts War Loan
3sg'98-'03A-O$1,240,000r.April 1928
***Water Loan (Metropolitan).**
3½sg'95J-J $13,000,000c July 1 1935
3½s'98 J-J 4,000,000c Jan 1 1938

3sg'99-00J-J $4,000,000c Jan 1 1939
3s g '01 J-J 6,900,000c&rJan 1 1941
3½s g J-J 3,100,000r Jan 1 1941
3½sg'02J-J 3,500,000r Jan 1 1942
3½s g J-J 4,000,000r Jan 1 '43-44
3½sg'05J-J 650,000c&r Jan 1 1945
3½sg'06J-J 1,350,000c Jan 1 1946
3½sg'09J-J 199,000c Jan 1 1949
3s g '09 J-J 199,000c Jan 1 1949
3½sg'10J-J 500,000 Jan 1 1950
3½s g J-J 355.500r.Jan 1 '16-'52
4s g '14 J-J 251,000..Jan 1 '16-'52
4s g '15 J-J {390,000r.Jan 1 '16-'45
{100,000r.Jan 1 '46-'55

***Parks (Metropolitan).**
3½s g J-J $1,800,000r Jan 1 1934
3½s g J-J 2,600,000r Jan 1 1936
3½sg'97J-J 2,400,000r Jan 1 1937
3½s g J-J 500,000...Jan 1939
3½sg'98J-J 1,100,000r Jan 1 1938
3s g '99 J-J 600,000r July 1 1939
3s g '00 J-J 325,000r July 1 1940
3½sg'02J-J 450,000r Jan 1 1940
3s g '01 J-J 750,000r Jan 1 1941
3.20sg'03J-J 100,000r Jan 1 1943
3½sg'03J-J 135,000r Jan 1 1943
3½sg'03J-J 300,000r July 1 1943
3½s g J-J 340,000 Jan 1943..
3½sg'04J-J 600,000r Jan 1 1944
3½sg'05J-J 670,000c&r Jan 1 1945
3½sg'06J-J 800,000c&r Jan 1 1946
3½sg'07 600,000r Jan 1 1947
3½sg'08J-J 125,000r Jan 1 1928
3½s g J-J 54,750r.Jan 1 '16-'51
4s g J-J 466,500r.Jan 1 '16-'54
4s g '15 J-J {115,000r.Jan 1 '16-'25
{200,000r.Jan 1 '16-'45

* Nominal or contingent debt except "parks," of which $2,765,000 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.—

	Dec. 1 1914.	Dec. 1 1913.	Dec. 1 1912.	Dec. 1 1911.
Total funded debt..	$122,964,662	$117,621,412	$117,480,662	$116,234,162
Sinking funds, &c..	38,263,060	35,938,696	38,250,410	35,844,648
Net debt	$84,701,602	$81,682,716	$79,230,252	$80,389,514

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 1914 these classes and the sinking funds applicable thereto were as follows:

	Direct Debt.	Nominal Debt.	Grand Total.
Bonded debt	$47,583,854.16	$75,380,807.84	$122,964,662.00
Sinking funds..	19,323,948.03	18,939,111.86	38,263,059.89
Net debt	$28,259,906.13	$56,441,695.98	$84,701,602.11

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

Years—	Real Estate.	Personal Property.	Total.
1914	$3,467,560,721	$2,537,852,080	$6,005,412,801
1913	3,353,716,536	2,443,295,163	5,797,011,699
1912	3,216,714,460	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	1,562,983,689	3,878,671,070
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 1914 the tax assessed aggregated $15,537,920.09, of which $7,813,954.61 accrues to the Commonwealth and the balance is apportioned to cities and towns. Of the total of $15,537,920.09, $962,809.49 was assessed upon street railway companies, $2,984,287.37 upon other public service corporations, $4,081,-548.50 upon domestic business corporations, $1,830,643.50 savings banks, $1,857,664.62 national banks and $2,222,702.44 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 IM-PROVEMENTS.—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 are specified in the Act and are no more in extent than would be sufficient for suitable building lots on both sides of such highway or street; and after so much of the land or property has been appropriated for such highway or street as is needed therefor, may authorize the sale of the remainder for value with or without suitable restrictions. See V. 93, p. 1547.

DEBT LIMITATIONS—There seems to be no provision in the constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal indebtedness. Statutes general and special have, however, been passed on this subject with respect to cities and towns.

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 2½% 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 ½ 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 is 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 2½%, 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 expended 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 Acts of 1910, is hereby further amended by striking out the said section and inserting in place thereof the following— Section 53. The taxes assessed in the city of Boston on property, exclusive of the State tax and other amounts assessed upon the city by the Commonwealth, the county tax and sums required by law to be raised on account of the city debt, shall not in any year exceed $10 55 on every $1,000 of the average of the assessors' valuation of the taxable property therein for the preceding three years, such valuation being first reduced by the amount of all abatements allowed thereon previous to Dec. 31 in the year preceding said assessment. Any order or appropriation requiring a larger assessment than is herein limited shall be void."

Sections 13 and 14 relating to sinking funds and the payment of future loans took effect upon the passage of the Act. The other sections referred to above became effective Jan. 1 1914. We have room here to give only this brief outline of Chapter 719. The law in full will be found in the "Chronicle" of Aug. 23 1913, pages 486 to 488 inclusive.

EXEMPTION FROM TAXATION.—Clause 15, Sec. 5, Part I, Chapter 490, of the Acts of 1909, provides that the following securities shall be exempt from taxation: "Bonds or certificates of indebtedness of the Commonwealth issued since the first day of January in the year 1906, and bonds, notes and certificates of indebtedness of any county, fire district, water supply district, city or town in the Commonwealth which may be issued on or after the first day of May in the year 1908, stating on their face that they are exempt from taxation in Massachusetts."

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. 590 of the Acts of 1908, referred to in V. 87, p. 257, and in an editorial article on pages 5 and 6 of the "State and City Supplement" for May 29 1909. The law was further amended in 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.]

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

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

(c) In the bonds or notes of an incorporated district in this Commonwealth whose net indebtedness does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes.

(d) In the bonds or notes of any city of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes; or of any county or town of said States whose net indebtedness does not exceed 3% of such valuation; or of any incorporated water district of said States which has within its limits more than five thousand inhabitants, and whose bonds or notes are a direct obligation on all the taxable property of such district, and whose net indebtedness does not exceed 3% of such valuation. *Provided,* that there is not included within the limits of such water district, either wholly or in part, any city or town the bonds or notes of which are not a legal investment.

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

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

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

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

Other Railroads.

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

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

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

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

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

(4) The gross earnings from the operation of the property of such railroad corporation, including therein the gross earnings of all railroads leased and operated or controlled and operated by said corporation, and the gross earnings from the sale of coal from mines owned or controlled by it, shall not have been less in amount than five times the amount necessary to pay the interest payable upon its entire outstanding indebtedness, the rentals of all leased lines, and the interest on all the outstanding indebtedness of railroads controlled and operated which is not owned by said corporation after deducting 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 *f* 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.

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

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

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

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

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

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

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

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

Said mortgage is a first or second lien upon not less than seventy-five per cent of the total railroad covered by said 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 or dividends, or both, upon the securities issued against, in exchange for or to acquire the stock of the corporation consolidated, or the property purchased, or upon securities subsequently issued in exchange or substitution therefor, to an amount at least equal to four per cent per annum upon the capital stock outstanding at the time of such consolidation or purchase, of said corporation which issued or assumed said bonds.

CREDIT OF A CORPORATION NOT TO BE LOST BY CONSOLIDATION.

(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 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.

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 certificat on, 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.

TELEPHONE COMPANY BONDS.

SIXTH—In the bonds of any telephone company subject to the provisions of section thirty-seven of chapter fourteen of the Revised Laws, and of which a majority of the directors are residents of the Commonwealth:

Provided, that during each of the five fiscal years of such telephone company next preceding the date of such investment—

(1) The gross income of such telephone company shall have been not less than ten million dollars per annum.

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

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

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

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

BANK STOCKS AND DEPOSITS IN BANKS.

SEVENTH—In the stock of a banking association located in the New England States and incorporated under the authority of the United States, or in the stock of a trust company incorporated under the laws of and doing business within this Commonwealth, but such corporation shall not hold both by way of investment and as security for loans more than twenty per cent of its deposits in the stock of such associations or companies, nor in any one such association or company more than three per cent of its deposits in, nor more than one hundred thousand dollars nor more than one-quarter of the capital stock of, such association or company. Such corporation may deposit not more than two and one-half per cent of its deposits in any banking association incorporated under the authority of the United States and located in this Commonwealth, and in any trust company incorporated in this Commonwealth, but such deposit shall not in any case exceed five hundred thousand dollars nor twenty-five per cent of the capital stock and surplus fund of such depositary.

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

CITIES, COUNTIES AND TOWNS IN THE STATE OF MASSACHUSETTS.

ABINGTON.
This town is in Plymouth County.
Inc. in 1712. Pop. in 1910, 5,455.
Water Loan.
4s	---	$2,000c.May 1 '17-'18	
4s	May	5,000c.May 1 '15-'16	
4s	Jan	2,000c.Jan 1 '16-'17	
4s	M-N	66,000c.May 1 '23-'40	
4s '10	J-J	14,000..July 1 '15-'28	
3½s	J-D	1,500c.June 1 '15-'17	

Bridge and Memorial Bonds.
3½s	J-J	$8,400c.July 1 '15-'21

School Bonds.
3½s	J-J	$16,000c.July 1 '15-'22
3½s	---	38,000c&rJune1'15-33
4½s'14	---	{68,000......1916-1932
		{2,000............1933

TOT. BD. DT. Jan 1 '15_$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	$86,000c..Aug 15 '15-'42
4s '14	J-D	9,000c..June 1 '15-'44

TOTAL DEBT May 1915_$95,000
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	$6,000r ...Oct 3 1915

School Bonds.
4s '08	A-O	$23,000r...Oct 3 '15-'17
4s '09	A-O	50,000r...Oct 3 '19-'23
3½s '10	A-O	2,000r ...Oct 3 1915

Refunding Loan.
3½s'09	A-O	$10,000r...Oct 3 1918	
4s '09	A-O	7,000r...Oct 3 1918	

Sewer Bonds.
4s '14	---	$5,000...July 1 '15-'19

Street Loan.
4s '11	A-O	$30,000...Oct 1 '15-'20
4s '12	A-O	5,000c...Oct 1 1921
4s '13	A-O	6,000...Oct 3 '15-'18

Land for Armory.
4s '12	J-J	$5,825 ....July 1 '15-'17

BOND. DEBT Jan 1 '15.._$149,825
Sinking fund_____19,300
Assess. val. '14 (¾ act.)__6,825,684
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	$30,000c. ..Oct 1 '15-'20

BOND. DEBT Jan 1 '15.. $30,000
Sinking fund '14_____23,043
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	---	$10,000...Jan 1 '16-'25
4s	---	28,000...Oct 1 '15-'42

School Loan.
4s	---	$16,000...July 1 '15-'22

Water Loan Act. of 1913 Bonds.
4½s'13	J-J	$96,500c..July 1 '15-'43

BOND. DEBT Apr 1915.. $150,500
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.
3½s M-N $3,600r..May 15 '16-19
Water-Plant Bonds.
4s '06 J-J $207,000c..July 1 '15-'35
4s '10 J-J 26,000c..July 1 '15-'40
4s '11 M-N 8,000c..May 1 '16-'23
4½s'13 --- 7,000....1916-1938
Sewer Bonds.
4s '12 J-J $68,000c....1915-1934
4s   25,000....1935-1942
4½s'13 24,000....1915-1938
Street-Improvement Loan.
4½s'13 J-J $3,000c....1915-1917
Refunding Notes.
4s J-D $6,000c..June 26 '15-16
Chemical Auto Bonds.
4½s J-J $4,500c....1915-1923
Bridge Bonds.
4s '11 J-J $10,000c....1915-1919
School Bonds.
4s '07 J-J $6,000r..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...........9,894
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........... $50,000
Refunding loan........... 11,200
Sewer loan............. 10,000
School loans............ 15,200
Conn. River sewer loan... 38,000
BOND. DEBT May 1915. 81,880
Sinking fund............ 42,520
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 $35,000c..Nov 1 '15-'20
4s J-D 20,000c..June 1 '22-'23
4s J-D 15,000c....June 1 1925
4s J-D 5,000c....June 1 1923
3½s A-O 18,000c..Apr 1 '16-'31
3½s'08 J-D 38,000c..June 1 '15-'33
4s '10 A-O 26,000c..Apr 1 '15-'35
4s M-S 17,000c..Sept 1 '15-'31
4s '14 M-N 10,000c..May 1 '15-'24
Sewer Bonds.
4s J-D $30,000c..June 1 1928
4s '09 A O 3,000c..Apr 1 1919
Loan Bonds.
4s 30,000
BOND. DEBT Apr 6 '15.. $247,000
Sinking fund and cash.... 53,899
Other assets............ 48,844
Total valuation 1914.....8,592,780
Tax rate (per $1,000) 1914... 18.00
Value town property....$83,087
Population in 1910...........7,301
INTEREST on the water 3½s 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.
Playground Loan.
4s '14 J-D $4,000..June 30 '15-'18
Land Takings for Munic. Purp.
4s '13 M-N $2,000...Nov 1 '15-'18
Water Works.
4s '92 J-J $92,000c...Jan 1 1922
4s '94 A-O 92,000c...Apr 1 1924
4s '96 A-O 15,000c...Oct 1 1926
4s '98 A-O 10,000c...Oct 1 1928
4s '97 A-O 10,000c...Oct 1 1927
4s '95 A-O 10,000c...Oct 1 '15-'18
4s '07 J-D 4,000...Dec 15 '15-'18
4s '08 J-D 6,000...Dec 1 '15-'20
4s '08 J-D 5,000...Dec 31 '15-'19
4s '09 J-D 2,500...June 1 '15-'19
4s '10 J-D 11,000...Dec 1 '15-'25
4s '12 --- 8,000...Dec 2 '15-'22
4½s '13 J-D 8,000..June 30 '15-'18
4s '14 M-N 10,000..Nov 1 '15-'19
Park Loan.
4s '96 M-N $15,000c...Nov 1 1946
4½s'14 M-N {1,300...Nov 1 1915
   {4,500...Nov 1 '16-'24
Sewer Bonds.
4s '96 J-D $100,000c...June 1 1936
4s '10 J-D 10,500...Dec 31 1923
4s '07 J-D 1,000...Dec 1 1995
4s '10 J-D 8,000c..Dec 1 '15-'18
Highway Loans.
4s '08 J-D $1,000...Dec 31 1915
4½s'14 M-N {1,700...Nov 1 1915
   {9,000...Nov 1 '16-'24
4s '14 M-N 8,000...Nov 1 '15-'22
Town-Hall-Site Loan.
3½s'99 A-O $52,000c...Apr 1 1939
School Loans.
4s '99 A-O $5,500c..Apr 1916-'19
4s '04 J-J 7,000c..July 1 '15-'21
4s '04 J-D 2,000c..Dec 15 '15-'19
4s '08 J-D 31,000...Dec 31 '15-'26
4s '10 J-D 37,000c..Dec 1 '15-'25
4½s'14 --- {180,000....1915-1932
   {6,000..........1933
4s '14 J-J {10,000...Jan 1 '15-'24
   {13,000...Jan 1 '25-'33
4½s'15 M-N 70,000....1915-1933
BOND. DEBT Jan 1 '15.. $792,250
Floating debt............ 25,000
Sinking fund........... 93,673
Borrowing capacity....... 55,651
Asses. val. '14 (abt. act.)$15,812,813
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 '93 J-J $50,000c...July 1 1924
4s '03 J-J 28,000c...July 1 1933
4s '04 J-J 3,200c.........1934
4s '08 J-J 24,000c...Apr 1 1938
4s '09 J-J 5,000c.........1939

Miscellaneous.
4½s A-O $3,000c...Oct 3 '15-'18
Paving Notes.
4s A-O $1,500....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 '12 A-O 27,000c..Oct 1 '15-'21
GEN. BD. DT. Jan 1 '15...$431,200
Water debt (included)... 321,000
Floating debt........... 95,500
Sinking fund............ 55,244
Tax valuation 1914.......6,000,000
(Assessment ⅓ to ¾ act. value.)
Total tax rate (per $1,000) '14..$23.40
Population in 1910...........8,535
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 $12,000c...Sept 1 1915
4s J-J 20,000c...Jan 1 1919
4s A-O 25,000c...Oct 1 1922
4s J-J 75,000c&rJuly1'23-'24
4s J-J 35,000c...July 1 '26-'27
4s J-J 13,000c...July 1 1928
3½s g J-J 27,000r...July 1 '29-'30
3½s g J-J 10,000c...Jan 1 1921
3½s A-O 20,000c...Apr 1 1921
3½s A-O 30,000c...Apr 1 1932
4s A-O 30,000c...Oct 1 1933
4s '04 A-O 20,000c...Oct 1 1934
3½s'05 M-S 100,000c...Mch 1 1935
3½s'05 M-N 50,000c...Nov 1 1935
4s '08 A-O 40,000c..Apr 1 '15-'34
4s J-J 7,000c..July 1 '15-'18
4s '10 J-J 5,000c..Jan 1 '16-'19
4s '10 J-J 55,000c..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-Station Bonds.
4s '10 M-N $22,800c..May 2 '15-'20
School Bonds.
3½s'00 M-N $30,000c....Nov 1 1920
4s '12 F-A 157,000c..Aug 1 '15-'23
Sewer Bonds.
4s '10 J-J $72,000c..July 1 '15-'25
4s J-J 50,000...July 1 '25-'32
4s '11 A-O{28,000....Oct 1 '15-'21
   {60,000....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 48,000..July 1 '15-'38
Highway Bonds.
4s '06 J-D $40,000c....June 1 1916
TOT. B'D. D'T. Jan 1 '15.$1,360,300
Note debt.............. 148,000
Sinking fund........... 187,395
Water debt (incl. above). 622,500
Water sinking fund (incl.) 127,648
Total val. '14 (¾ act.)...21,206,463
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 11,000c..Oct 1 '16-'24
3½s 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-J 57,000c..Dec 1 '15-'33
4½s A-O 6,000c..Oct 1 '15-'20
4½s J-J 3,000c..July 1 '15-'20
Street Loan.
4s A-O $3,000c....Oct 1 1915
4s '07 M-S 2,000c..Mch 1 '16-'17
Gravel Bank Loan.
4½s 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 5,000c...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
4½s'13 --- {2,000c..Apr 1 '16-'17
   {13,000c..Apr 1 '18-'43
Electric-Light Bonds.
4½s A-O $2,000c...Oct 1 '15-'18
4s A-O 4,000c..Apr 1 '16-'23
4s J-D 14,000c...June 1 1928
4½s'13 --- 1,500c..Apr 1 '16-'18
Sewer Loan.
4s M-N $18,000c...Nov 1 1924
4s J-J 9,000c...July 1 1925
4s J-D 6,000c...June 1 1927
3½s J-D 20,000c...June 2 1930
3½s A-O 10,000c...Oct 2 1930
4s '07 M-S 10,000c...Mch 1 1937
4s '08 J-D 10,000c...June 1 1938
4s '11 J-D 10,000c...June 1 1941
4s '12 F-A 10,000c...Feb 1 1943
4s J-J 5,000...July 1 '15-'24
Surface Drainage Bonds.
4s '12 M-S $3,000c...Sept 1 '15-'17
4s A-O 1,500c..Apr 1 '16-'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 '15..$345,500
Bonds outside limit....... 93,500
Sinking fund........... 80,606
Total val. '14 (abt. act.)..9,388,870
Total tax (per $1,000) 1914..$21.00
Population in 1910...........5,542
INT. at Beacon Trust Co., Boston.

BEVERLY.
This city is in Essex County. Founded 1626; a town, 1668; incorporated as a city May 23 1894.
School Loans.
4s '02 A-O $20,500c..Oct 1 '15-'21
3½s'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 1,000c...May 1 1916
4s '05 M-N 74,000c..May 1 '16-'26
3½s'09 M-N 8,000c..May 1 '16-'19
4½s'07 M-N 9,000c..May 1 '16-'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
4s '15 A-O {30,000c..Apr 1 '16-'25
   {20,000c..Apr 1 '26-'35
Town Loans.
6s M-N $35,000c..Nov 23 '15-18
Water Loan.
4s '94 F-A$150,000c...Feb 1 1917
4s '03 J-J 15,000c..Oct 1 '15-'24
3½s'05 A-O 27,000c..Oct 1 '15-'28
4s '05 A-O {16,000c...Oct 1 '15-'22
   {1,000c...Oct 1 1928
   {4,000c...Oct 1 '29-'30
4½s'14 --- 10,000..July 15 '15-'19
Library Bonds.
4s '09 A-O $6,000c..Oct 1 '15-'17
4s '11 J-D {42,000c..Dec 1 '15-'21
   {50,000c..Dec 1 '22-'31
4s '15 A-O 30,000c..Apr 1 '16-'25
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{36,000c..Apr 1 '16-'24
   {20,000c..Apr 1 '25-'34
4s '06 A-O{112,000c..Apr 1 '16-'31
   {25,000c..Apr 1 '32-'36
4½s'07 A-O 16,000c...Oct 1 '15-'22
4s '08 M-S 20,000c..Sept 1 '15-'18
4s '10 J-D 3,000....June 1 1915
4s '11 J-J 32,000c..July 1 '15-'22
4s '11 F-A 6,000c..Aug 1 '15-'16
4s '12 --- {45,000..Dec 1 '15-'19
   {96,000..Dec 1 '20-'35
Bridge Bonds.
3½s'09 M-S {$6,000...Mch 1 '16-'17
   {2,000....Mch 1 1918
Park Loan.
4s A-O $14,000c..July 1 '15-'21
4s '12 A-O 24,000c..Dec 1 '15-'26
Athletic Building Bonds.
4s '14 J-D $6,000c..June 1 15-'17
Dredging Loans.
4s '03 M-N $2,000c..Nov 1 '16-'16
4s '05 M-N 21,000c..Nov 1 '15-'22
Playground Bonds.
4s '10 J-D $6,000...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 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 '15 $1,346,500
Sinking fund........... 140,000
NET DEBT Jan 1 1915...1,206,500
Assessed val. 1914......44,596,630
Borrowing capacity....... 375,585
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. 1655. 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
3½s Aug 5,000r....1915-1919
Water Bonds.
4s M-N $90,000c....May 1 1928
4½s'12 M-N 22,000
School Bonds.
3½s Apr $25,000c....April 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 3½s 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 on Apr. 30 1915 to $3,753,333. The details of this county debt are included in the following financial report for this city. Bonds marked with an asterisk (*) below are payable serially.

"Miscellaneous Loans.".
4% Semi-Annual Interest.
$204,000..Oct '15 | $25,000..Nov '16
84,200..Jan '16 | 10,500..Jan '17
518,300..July '16 | 3,000..Apr '17
3,000..Apr '16 | 107,100..July '17
102,500..Oct '16 | 105,000..Oct '17
    | 5,000..Apr '27

$224,000..July '27 | *9,000..Oct '23
56,500..J'ne '28 | *30,000..Oct '20
1,000..July '15 | *6,000..Oct '18
*2,500..July '19 | *20,000..Oct '24
*21,000..July '20 | *300,000r July '34
*10,000..July '30 | *125,000r July '34
*16,800..July '30 | *45,000r July '29
*19,000..July '30 | *40,000..Apr '25
*24,000..July '30 | *10,000..July '24
*120,000r Nov '26 | *8,000..July '22
*3,000..Oct '17 | *700,000..July '34
*130,000..Oct '27 | *150,000..Jan '30
*18,000..Oct '32 | *12,000..Jan '27
*13,000..Oct '27 | *10,100..Jan '25
*14,000..Oct '21

3½% Semi-Annual Interest.
$8,000..Oct '19 | $150,000..Oct '21
270,510..Jan '21 | 49,550..Jan '22
83,000..Apr '21

3½% Semi-Annual Interest.
$130,500..July '17 | $5,500..Jan '24
108,800..Jan '18 | 100,000..June '32
75,000..Apr '18 | 75,000r J'ne '24
80,000..July '18 | 63,700..Oct '34
18,000..Oct '18 | 57,500..Dec '25
155,600..Apr '19 | 10,000..Jan '26
331,200..July '19 | 4,350..Dec '26
10,000..Oct '19 | 350,500..Jan '27
38,293..Dec '19 | *50,000..Jan '25
39,000..July '21 | *10,000..Jan '17
519,000..June '22 | *30,000..Jan '21
64,000..Oct '22 | *10,000..Jan '20
25,000..Oct '28 | 3,000..Jan '16
104,500..Jan '23 | *70,000..Jan '29
85,000..Apr '23 | *14,000..July '21
512,500..June 23

4½% Semi-Annual Interest.
*$261,000rNov'33 | *$229,000rNov 28

Rapid Transit.
4% Semi-Annual Interest.
$50,000..Oct '34 | $119,000..Oct '57
5,000..Oct '47 | 31,000..May '57
500,000r July '50 | 40,000..July '57
404,000r Nov '56 | 15,000..Jan '60
    | 37,000..Apr '60

3% Semi-Annual Interest.
$250,000..Oct '41 | $201,000..Jan '42

3½% Semi-Annual Interest.
$250,000..Jan '36 | $300,000..Jan '43
500,000..Apr '36 | 1300,000..June'43
1500,000..Oct '36 | 50,000..Jan '44
1000,000..July '37 | 133,000r J'ne '44
200,000..Jan '38 | 100,000..July '45
200,000..Apr '38 | 75,000..Jan '47
50,000..July '40 | 350,000r Apr '49
500,000..J'ne '42 | 46,000..July '56

Highways.
4% Semi-Annual Interest.
$500,000..July '15 | *180,000r July '30
700,000..July '16 | *255,000r Nov '31
250,000..July '27 | *270,000r Jan '33
500,000..July '36 | *400,000..Jan '35

3½% Semi-Annual Interest.
$499,000..Jan '17 | $600,000..July '31
730,000..July '19 | 649,000..June'32
500,000..June '22 | 5,001..Oct '32
3,700..Oct '22 | 30,400..Oct '32
750,000..Jan '28 | 483,000..Dec '32
5,000..July '28 | 5,000..Jan '33
6,000..Oct '28 | 500,000..June '33
650..Jan '29 | 170,000..Jan '34
44,800..Apr '29 | 600,000r J'ne '34
518,000..Jan '30 | 533,000..Dec '35
661,000..July '30 | 250,000r Apr '29

3% Semi-Annual Interest.
$3,550..July '30 | $126,000..Jan '32
150,000..Jan '31 | 83,000..Jan '32
300,000..Apr '31 | 56,300..Apr '32
220,000..Oct '31

4½% Semi-Annual Interest.
*$345,000r................Oct 1932

Court-House and Jail Bonds.
4% Semi-Annual Interest.
$700,000..Oct '18 | $40,000..July '24
406,000..July '22 | *64,000..July '30
75,000..Oct '23 | *54,000..Oct '32

3½% Semi-Annual Interest.
$800,000..Oct '19 | $100,000..July '21
50,000..July '22 | 800,000..Apr '37
17,000..Jan '23 | 100,000..July '38
46,000..Jan '23 | *15,000..Jan '20
100,000..J'ne '22

3% Semi-Annual Interest.
$50,000..Apr '21 | *$357,000..Oct '35
50,000..Oct '21

Bridge Bonds.
3½% Semi-Annual Interest.
$21,000..Oct '18 | $300,000..Jan '38
130,000..July '19 | 300,000..July '39
19,000..J'ne '23 | 50,000..Oct '38
19,000..Jan '23 | 400,000..Jan '40
31,000..Jan '24 | 200,000..July '40
16,500..Dec '25 | 200,000..J'ne '42
14,500..Jan '26 | 200,000..J'ne '41
5,000..Oct '23 | 250,000r J'ne '44
217..Dec '19 | 28,000r J'ne '24
7,500..Apr '18 | 50,000..Jan '45
25,000..July '17 | 1,500..Jan '35
60,000..Jan '34 | 100,000..July '45
*48,000..Jan '21 | 1,500..Jan '36
50,000..July '21 | 48,000..Jan '37
200,000..J'ne '30 | 3,900..Jan '49
500,000..July '37 | *2,000..July '16

4% Semi-Annual Interest.
$50,000..Oct '15 | $9,000..Dec '37
*30,000..July '29 | 49,000..Dec '47
10,000..Oct '35 | 205,000r J'ne '28
10,000..Oct '35 | *100,250..Jan '26
30,000..July '36 | *175,000r Nov '21
100,000..July '36 | *130,000..Oct '27
150,000..July '46 | *55,000....1925
70,000..July '27

4½% Semi-Annual Interest.
$50,000..Jan '22 | $5,000..Jan '42
*$107,000r Nov'28 | *$70,000r Nov '28

Tunnel and Subway Bonds.
4% Semi-Annual Interest.
$1,000,000J'ly '46 | $10,000..July '57
1,000,000J'ly '47 | 2700,000r Oct '57
486,850 Apr '47 | 2100,000r Jan '58
2,000,000 J'ne'48 | 2500,000..Jan '59
500,000J'ly'50 | 2800,000..Jan '60
500,000r Jan '57

3½% Semi-Annual Interest.
$950,000 June '44 | $489,000..J'ne '46
556,700..Apr '45 | 13,150..Jan '47
1,400,000..July '45 | 300,000..Apr '49
11,000..Apr '46 | *222,000..Jan '50

4½% Semi-Annual Interest.
$1,309,000r................Nov 1958
4s '15 J-J 2,800,000...Jan 1 1960

BOSTON (Con.)—

Pub. Inst'ns & City Hospital.

4s	A-O	$300,000	Oct 1 1915
4s	J-J	28,500	July 1 1916
3½s	J-J	25,000	July 1 1917
3½s	J-J	101,000	Jan 1 1918
3½s	J-J	23,000	July 1 1918
3½s	A-O	35,000	Apr 1 1919
3½s	J-J	14,500	July 1 1919
3s	J-J	112,500	Jan 1921
3s	A-O	40,000	Apr 1 1921
3½s	J-J	148,000	July 1921
3s	J-J	195,000	Jan 1922
3½s	J-D	120,000	June 1922
3½s	A-O	78,700	Oct 1 1922
3s	A-O	10,000	Oct 1 1921
3½s	J-J	62,000	Jan 1923
3½s	J-D	297,500	June 1923
3½s	J-D	14,000	June 1924
½s	A-O	24,000	Oct 1924
4s	J-J	150,000	July 1926
½s	A-O	24,000	Oct 1926
4s '07	A-O	28,000	Apr 1 1927
4s '07	J-J	222,500	July 1 1927
3½s '06	J-D	6,000	June 1 1926
4s '08	A-O	17,000	Apr 1 1928
4s '08	J-D	44,500	June 1928
4s '10	J-J	4,375	July 1 '14-'20
4s '10	J-J	9,000	July 1 '14-'20
4s '10	J-J	80,000	July 1 '15-'30
4s '11	J-J	59,000	Jan 2 '14-'31
3½s'11	J-J	48,000	July 1 '15-'26
4s '11	M-N	102,000r	Nov 1 '15-'31
4s '11	M-N	76,000r	Nov 1 '14-'31
4s '12		47,500	Oct 1 '14-'32
4½s'13	M-N	298,000r	Nov 1 '14-'33
4½s'13	M-N	236,000r	Nov 1 '15-'33

Drainage Bonds.

3½s'04	J-D	$200,000	June 1 1934
3½s'05	J-J	600,000	Jan 1 1935
3½s	J-J	400,000	Jan 1 1934
3½s'05	J-D	600,000	Dec 1 1935
4s '06	J-J	600,000	July 1 1936
4s '07	J-J	500,000	July 1 1937
4s '08	J-D	655,000r	June 1 1938
3½s'09	A-O	664,000r	Apr 1 1939
4s '10	J-J	975,758.33	July 1 '14-'40
4s '11	M-N	267,000r	Nov 1 '14-'41
4s '12		3,000	Oct '15-'17
4s '12	A-O	240,000r	Oct 1 '15-'17
4½s'13	M-N	372,000r	Nov 1 '15-'38
4s '13	J-J	400,000r	July 1 '15-'39

Grade-Crossing Bonds.

3½s'05	J D	$757,000	Dec 1 1925
3½s'07	J-J	80,000	Jan 1 1927

Franklin Union Bonds.

3½s'06	J-D	$100,000	June 1 1926

Park Bonds.

4% Semi-Annual Interest.

$1,000 Nov '16	$16,400 July '20
20,000 Oct '15	44,100 Oct '20
1000,000 Jan '25	500,000 Jan '21
50,000 Oct '27	700,000 June '21
5,000 Oct '17	200,000 Apr '22
35,000 July '27	301,000 Oct '22
*31,500 Oct '23	250,000 Jan '23
100,000 Jan '16	500,000 July '23
2,500 Oct '17	450,000 Oct '23
450,000 Jan '18	99,000 Jan '24
5,000 Apr '18	1000,000 Oct '24
5,000 July '18	500 July '15
40,000 Oct '18	100,000 Jan '22
480,500 Jan '19	100,000 Oct '24
16,000 Apr '19	18,275 Oct '21
3,500 July '19	208,000 Apr '25
439,500 Jan '20	11,300 July '26

3½% Semi-Annual Interest.

$20,000 Apr '16	$130,000 July '30
21,000 July '21	75,000 June '32
25,000 Oct '22	5,000 July '32
30,000 Jan '23	25,000 Jan '33
15,000 Apr '23	36,300 Oct '34
105,000 June '23	19,000 July '35
170,000 Jan '34	9,500 Oct '35
500,000 Jan '27	5,000 Dec '35
450,000 Jan '28	33,000 Jan '36
50,000 Apr '28	4,000 Apr '19
450,000 Oct '28	500,000 Jan '37
500,000 July '29	400,000 July '17
561,000 Jan '30	

3% Semi-Annual Interest.

$75,000 Jan '31	$25,000 Jan '21
131,000 Jan '32	25,000 Jan '31

3¼% Semi-Annual Interest.

| $13,000 | Oct 1 1915 |

2½% Semi-Annual Interest.

| $600,000 | Jan 1 1920 |

Sewerage Bonds.

4% Semi-Annual Interest.

$35,000 July '16	$4,350 Oct '37
41,000 Oct '16	300,000 June '38
93,500 Nov '16	*260,000r July '40
749,000 July '36	*220,000r Nov '36
200,650 Apr '37	*301,000r Oct '37
495,000 July '37	*600,000 July '39

3½% Semi-Annual Interest.

$500,000 July '19	$791,000 July '30
500,000 Jan '28	1000,000 June '32
500,000 July '28	1000,000 June '33
1000,000 July '29	1000,000r June '44
100,000 Jan '30	800,000 July '35
109,000 Apr '30	200,000 Dec '35
	300,000 Apr '39

4¼% Semi-Annual Interest.

| *$576,000r | Nov 1938 |

Playground Bonds.

3½% Semi-Annual Interest.

$170,000 June '36	$151,000 Apr '29
100,000 June '32	49,000 Jan '29
130,000 Jan '30	46,000 July '30
25,000 Jan '23	30,000 Oct '23
23,500 Apr '19	50,000 July '17
5,000 July '32	*80,000 Jan '30
20,000 Oct '32	7,000 Jan '22

3% Semi-Annual Interest.

$25,000 Jan '21	$154,000 Jan '30

4% Semi-Annual Interest.

$4,000 Jan '17	*$21,500 July '28
100,000 Oct '17	*48,000 July '30
20,000 Oct '17	*68,000r Nov '31
7,000 Nov '16	*44,000r Nov '31
*38,000 July '30	*47,500r Oct '32
*6,000 July '20	*4,000 July 24

4¼% Semi-Annual Interest.

| *$95,000r | Nov 1933 |

Street, &c., Bonds.

5s	J-J	$1,000	Jan 1 1874

(Not presented for payment.)

8s	A-O	87,000	Oct 1915
4s	J-J	926,500	Jan 1916
4s	A-O	90,000	Oct 1916
4s	J-2,000,000	July 1 '35-'36
3½s	J-J	50,000	Jan 1917
4s	M-N	94,000	Nov 1916
4s	J-J	37,600	July 1916

(second column)

4s	J-J	$109,000	July 1 1917
4s	J-J	31,000	Jan 1 1917
4s	A-O	34,500	Oct 1 1917
3½s	J-J	22,000	Jan 1 1918
3½s	A-O	205,000	Apr 1 1918
3½s	J-D	4,989.90	Dec 1 1919
3½s	J-J	60,000	Jan 1 1937
3½s	J-J	181,480	July 1 1918
3½s	A-O	4,500	Oct 1 1918
3½s	J-J	200,000	July 1919
3½s	J-D	100,000	June 1922
3½s	J-J	500,000	Jan 1923
3½s	J-J	164,000	Jan 1924
3½s	J-J	100,000	July 1936
3½s	J-D	366,000	June 1924
3½s'05	J-D	246,000	Dec 1 1925
3½s	J-D	20,080.21	Jan 1 1921
3s	A-O	18,000	Oct 1 1931
3½s	J-D	42,000	Jan 1 1932
3½s	J-D	150,000	June 1 1932
3½s	J-J	200,000	Jan 1 1938
3½s'05	J-J	10,000	Jan 1 1935
3½s'06	J-J	20,000	Jan 1 1936
3½s	J-J	751,600	July 1 1921
4s '06	J-J	100,000	July 1 1936
3½s'07	J-J	60,000	Jan 1 1937
3½s'07	J-J	250,000	Jan 1 1922
3½s'07	J-J	27,650	Jan 1 1927
4s '07	J-J	7,200	July 1 1927
3½s'07	J-J	67,100	Jan 1 1937
4s '07	M-N	300,000	July 1 1937
1s '07	M-N	400,000	July 1 1922
4s '08	J-D	100,000r	June 1 1938
4s '08	J-D	25,000	June 1 1928
4s '08		8,900	Oct 1 1938
3½s'09	A-O	119,000r	Apr 1 1939
4s '10	J-J	21,750	July 1 '14-'30
4s '10	J-J	6,750	July 1 '15-'20
4s '10	J-J	40,000r	July 1 '14-'30
3½s'11	J-J	22,000	Jan 2 '15-'25
4s '11	M-N	240,000r	Nov 1 '15-'27
4s '12		130,000	Oct '15-'27
4s '12		21,000	Oct '14-'32
4s '13	J-J	855,000r	Jan 1 '15-'33
4s '13	A-O	30,000	Oct 1 '15-'20
		10,000	Oct 1 '15-'19
4s '13	J-J	1,340,000r	July 1 '15-'33
4s '13	J-J	48,000r	July 1 '15-'30
4s '14		10,000	July 1 '15-'24
		3,100	Oct 1 1915
4s '14		3,000	Oct 1 1916
		36,000	Oct 1 '17-'34

Water Debt—Cochituate Water

4s	A-O	$17,000	Oct 1 1915
4s	A-O	8,000	Jan 1 1916
4s	A-O	18,500	Apr 1 1916
4s	A-O	11,300	Oct 1 1916
4s	J-J	8,000	Jan 1 1917
4s	A-O	6,000	Apr 1 1917
4s	A-O	117,700	Oct 1 1917
4s	J-J	300	Jan 1 1918
4s	A-O	300	Apr 1918
4s	A-O	95,000	Jan 1 1918
4s	A-O	200,000	Apr 1 1919
4s	A-O	135,000	Oct 1 1919
4s	A-O	101,500	Oct 1 1920
4s	A-O	50,000	Apr 1 1921
4s	A-O	140,500	Oct 1 1921
4s	A-O	36,000	Jan 1 1922
4s	A-O	75,000	Apr 1 1922
4s	A-O	188,000	Oct 1 1922
4s	A-O	18,275	Oct 1 1923
4s	A-O	435,225	Oct 1 1924
3½s	A-O	273,000	Apr 1 1917
3½s	J-J	100,000	July 1 1918
3½s	M-N	102,000	Nov 1 1919
3½s	A-O	2,000	Oct 1 1919
3½s	J-J	70,000	Jan 1 1920
3½s	J-J	287,000	Jan 1 1929

School Bonds.

4s '01	J-J	$4,000c	July 1 '15-'18
4s '01	J-J	24,000c	July 1 '14-'21

School-Houses and Sites.

4s	A-O	$70,000	Oct 1915
4s	J-J	300,000	Jan 1 1917
4s	A-O	100,000	Oct 1 1917
4s	A-O	206,000	Oct 1927
4s	J-J	500,000	Jan 1 1928
4s	A-O	300,000	Oct 1 1929
4s	J-J	25,000	July 1 1929
4s	J-J	150,000	July 1927
3½s	J-J	475,000	Jan 1930
3½s	A-O	650,000	Oct 1 1928
3½s	A-O	100,000	Oct 1 1931
3s	J-J	21,650	July 1 1930
3s	A-O	278,350	Oct 1 1930
3s	J-J	5,000	Jan 1 1931
3½s	J-J	1,250,000	July 1 1931
3½s	J-J	200,000	Jan 1 1932
3½s	J-J	500,000	July 1935
3½s	J-D	1,000,000	June 1 1932
4s	J-J	500,000	July 1 1926
4s	J-J	500,000	Dec 31 1933
3½s'04	J-D	1,000,000	June 1 1944
3½s'05	J-J	509,000	July 1 1945
3½s'05	A-O	54,000	Apr 1 1945
3½s'05	J-J	1,500,000	July 1 1945
3½s'07	J-J	500,000	July 1 1937
4s '07	J-J	535,600	July 1 1937
4s '07	A-O	351,400	Apr 1 1937
4s '08	J-D	1,050,000r	June 1 1928
3½s'09	A-O	1,000,000r	Apr 1 1929
3½s'10	J-J	40,000	Jan 1 '15-'30
4s '10	J-J	800,000r	July 1 '15-'30
4s '11	M-N	425,000r	Nov 1 '15-'31
4½s'13	M-N	475,000r	Nov 1 '15-'33
4s '13	J-J	500,000r	Jan 1 '16-'23
4s '15	J-J	120,000c	Jan 1 '16-'23
		168,000r	Jan 1 '24-'35

Stony Brook, &c., Impt. Bonds.

4s	A-O	$500,000	Oct 1 1916
3s	J-J	3,419.79	Jan 1 1921
3½s	J-J	186,000	Jan 1924
3½s	A-O	500	Apr 1 1918
4s	A-O	2,000	Oct 1917
4s	J-J	5,000	Jan 1 1916
4s	J-J	84,000	July 1 1937
3½s	J-J	100,000	Jan 1 1938
3½s	J-J	350,000	July 1 1939

Charles River Basin.

3½s'04	J-D	$500,000r	June 1 1944
3½s	J-J	300,000c	Jan 1 1934
3½s	A-O	55,000	Oct 1933
3½s	A-O	16,000	Oct 1915

Library Bonds.

4s	J-J	$44,000	Jan 4 1916
3s	J-J	30,000	Jan 1921
4s	J-J	200,000	Jan 1 1923
4s	A-O	325,000	Oct 1 1923
4s	A-O	48,500	Jan 1924
3½s	J-J	16,000	Jan 1 '15-'31
4s '13	A-O	27,000	Oct 1 '15-'23
		20,000	Oct 1 '24-'33

HYDE PARK BONDS (Annexed Jan. 1 1912.)

Street Bonds.
4s '08 M-N $7,500c May 1 '16-'18

Water Loan.
4s '10 A-O $430,000c Apr 1 '14-'40

Library Bonds.
4s '98 M-N $4,000c May 1, '15-'18

TOTAL DEBT, &C.—

	Apr. 30 1915	Nov. 1 1914.	Nov. 1 1913.
City debt proper	$91,454,881	$91,499,731	$87,536,231
Cochituate water debt	2,342,950	2,395,450	2,845,450
County debt	3,753,333	3,761,333	3,799,000
Rapid transit debt	30,032,700	27,186,700	23,392,700
Total bonded debt	$127,583,864	$124,843,214	$117,573,381
Sinking funds, &c.	42,672,217	40,873,645	40,440,978
Net debt	$84,911,647	$83,969,569	$77,132,403

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

Years—	Gross Debt.	Sinking Funds.	Net Debt.
1915 (Jan. 31)	$124,805,514.34	$42,830,937.39	$81,974,576.95
1914 (Jan. 31)	120,525,581 01	41,564,210 80	78,961,370.21
1913 (Jan. 31)	118,357,647.67	43,728,392.75	74,629,254.92
1912 (Jan. 31)	117,042,089.33	43,567,856.68	73,474,232.65
1911 (Jan. 31)	115,075,489.33	42,146,838.82	72,928,650.51
1910 (Jan. 31)	110,716,406.00	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	28,663,641.39	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	$1,237,448,500	$303,902,909	$1,541,351,409	$17.50
1913	1,215,882,600	305,091,926	1,520,974,526	17.20
1912	1,186,474,900	295,345,020	1,481,819,920	16.40
1911	1,146,663,400	281,686,113	1,428,349,513	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 2½% 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 Apr. 30 1915 is shown in the following statement:

Total debt, city and county		$127,583,864 34
Less special loans (outside of limit)	$71,371,500 00	
Less county loans (outside of limit)	3,396,333 34	
Less Cochituate water debt	2,342,950 00	
Total deductions		77,110,783 34
Total debt less above deductions		$50,473,081 00
Sinking funds, less $26,096,785.58 held for loans deducted as above (water loans, &c.), and $37,753.02 premium on loans		15,472,469.02
Net debt, excluding debts outside of limit		$35,000,611 98
Right to borrow, under Chapter 93, Acts of 1891, as estimated Feb. 25 1915		$3,740,396 65
Less loans authorized since (inside of debt limit)		1,650,000 00
Right to borrow April 30 1915		$2,090,396 65

POPULATION.—1910, 670,585; 1905, 593,598; in 1900 it was 560,892; in 1890, 446,477; in 1880, 362,839; in 1870, 250,526.

BRAINTREE.

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

Notes.
4s		$17,500	July 1 '15-'24
4s		2,500	1915-1919

Water Bonds.
4s '88	J-J	$100,000c	Jan 1 1918
4s '91	J-D	150,000c	June 1 1921
4s '11	A-O	10,500c	Oct 1 '15-'21

Water Notes.
4s '09	J-J	$5,000c	July 15 '15-'19
4s '96	F-A	6,000r	Aug 1 1926

School Bonds.
4s '11	J-J	$54,500c	July 1 '15-'31

Town-Hall Bonds.
4s '12	J-D	$44,000c	June 1 '15-'32

School Notes.
3½s	J-D	$10,000c	June 1 '15-'19

Playground Bonds.
4s '11	J-J	$3,500c	July 1 '15-'21

Municipal-Lighting Bonds.
4s '13	A-O	$16,500c	Apr 5 1917

TOTAL DEBT Apr 8 '15 $415,000
Sinking funds Dec 31 '14 219,190
Tax valuation 1914 8,920,759
Total tax (per $1,000) 1915 $18.80
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.
4½s'13	J-J	$20,000	July 2 1915

Building Notes and Bonds.
4s '12	J-J	$80,000	July 23 1917
4½s'10	M-N	20,000	Nov 20 1916
4s '13		40,000	Dec 24 '22-'23

Court-House Notes and Bonds.
4s '11	F-A	$30,000	Aug 2 '17-'19
4s '12	A-O	10,000	Apr 17 1920
4s '11	M-S	10,000	Mch 25 1916
4½s'10	M-N	27,500	May 4 '17-'19
4s '12		70,000	Dec 26 '18-'21
4s		70,000	July 23 '22-'26
4s		40,000	June 2 1916
4s '14		10,000	Sept 3 1924
4s '14	A-O	10,000	Oct 1 1924
4s '14	A-O	10,000	Oct 1 1924

Sewer Loan.
4s '97	M-N	$65,000c	May 1 '15-'27
4s '03	M-N	54,000c	May 1 '15-'31
4s '09	A-O	15,000c	Oct 1 '15-'19

Fire-Department Notes.
4½s'09	J-J	$2,475	Jan 7 '15-'19

Fire Stations.
4s '07	J-J	$18,000c	Jan 1 '16-'27

BROCKTON.

This city is in Plymouth County. Incorporated April 9 1881.
4s '15		$205,000c	1920-1940

Sewer Bonds.
4s '92	F-A	$4,000r	Aug 1 '15-'22
4s '93	J-D	13,500r	June 1 '15-'23
4s '93	J-J	72,000r	July 1 '15-'23
4s '95	A-O	63,000r	Apr 1 '16-'23
4s '95	A-O	40,000r	Apr 1 '16-'23
4s '95	M-N	12,000r	May 1 '16-'27
3½s'02	A-O	6,000r	1916-1921
3½s'01	J-D	16,000c	1916-1923
3½s'95	M-N	2,600r	May 1 '16-'29
3½s'01	A-O	19,000r	Apr 10 '16-'29
3½s'01	A-O	15,000r	Oct 1 '16-'30
3½s'01	F-A	20,000r	Feb 1 '16-'35
3½s'06	A-O	14,000r	1916-1929
4s '06	A-O	11,000r	1916-1926
4s '06	A-O	22,000r	Apr 1 '16-'37
4s '06	A-O	22,000r	1916-1938
4s '10	F-A	23,000r	1916-1940
4s '11	A-O	11,000r	April 1 '16-'26
4s '12	M-S	27,000r	Mar 1 '16-'42
4½s'13	J-D	24,000c	June 1 '15-'38
4s '14	A-O	24,000c	Apr 1 '16-'39

Fire Department.
4s '06	A-O	$9,000r	1916-1924
4s '07	A-O	4,000r	Apr 1 1916
4s '08	A-O	3,000r	1916-1918
3½s'09	A-O	6,000r	1916-1919
4s '10		15,000	1916-1930

Poor-Department Bonds.
3½s'09	A-O	$2,000c	1916-1917
4½s'13	M-N	12,000r	May 1 '16-'23

Refunding Bonds.
4½s'14	M-S	$50,000	Sept 3 '15-'34
4½s'14	J-D	10,000c	Dec 5 '15-'24

Agricultural School Bonds.
4s		$20,000	Apr 1 '16-'19
4s '14	J-J	45,000	July 15 '15-'29

Bridge Notes and Bonds.
4s '07	M-S	$80,000	Sept 3 '15-'16
4s '09	J-D	40,000	June 30 1916
4s '12		100,000	Apr 15 1916
4¼s'13		80,000	June 16 '19-'22
4½s'14		50,000	Sept 3 '15-'34

Permanent debt Jan 1 '15 $867,500
Tax valuation 1913 260,771,197

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

BROCKTON (Continued)

Park Bonds.
3½s'05 J-J $2,000c 1916
4s '11 A-O 6,000...Apr 1 '16-'21
4s '12 M-S 7,000c..Mar 1 '17-'22
4½s'13 A-O 8,000c..Apr 1 '16-'23

School Bonds.
4s '96 J-J $4,000c.July 1 '15-'16
3½s'99 M-N 8,250c.May 1 '16-'19
3½s'00 J-D 12,000c.June 1915-'20
3½s'02 A-O 6,000c 1916-1917
3½s'04 F-A 45,000c.Feb 1916-'24
4s '05 F-A 50,000c 1916-1925
3½s'05 J-D 1,000c 1915
4s '06 J-D 22,000c 1916-1926
4s '07 A-O 36,000c.Apr 1 '16-'27
4s '08 M-N 48,000r 1916-1927
4s '10 F-A 60,000 1916-1930
4s '11 A-O 40,000..Apr 1 '16-'21
4s '12 J-J 9,600 July 1 '15-'22
4s '12 M-S 40,000c..Mar 1 '16-'32
4½s'12 A-O 31,500c..Apr 1 '16-'33
4½s'13 A-O 40,500c.Apr 15 '16-'33
4½s'13 J-J 57,000c.July 1 '15-'33
4s '13 A-O 4,500...Oct 1 '16-'23
4s '14 M-S 57,000c.Mar 1 '16-'34
4s '14 A-O 14,000..Apr 1 '16-'29
4½s'14 F-A 30,000..Aug 1 '15-'34
4s '15 F-A 85,000c.Feb 1 '16-'35

Bridge Bonds.
4s '13 .... $1,000...Oct 1 '15-16
4s '14 A-O 2,000..Apr 1 '16-'19

Comfort-Station Bonds.
4s '11 A-O $6,000...Apr 1 '16-'21

Rifle-Range Bonds.
4s '11 A-O $3,000...Apr 1 '16-'21
4½s'13 A-O 4,000...Apr 1 '16-'23

Water Bonds.
4s '88 M-N $20,000c...May15 1918
4s '89 M-N 10,000c...May15 1919
4s '90 A-O 68,000c...Apr 1 1920
4s '00 A-O 5,000c...Oct 1 1920
4s '01 M-N 25,000c...May 1 1921
4s '02 M-N 20,000c...May 1 1922
4s '03 M-S 25,000c...Mch 1 1923
4s '03 J-D 62,000c...Dec15 1923
4s'04&'95A-O 50,000c...Apr 1 '24-'25
4s '95 A-O 25,000c...Oct 1 1925
4s'96&'97M-N 50,000c...May 1 '26-'27
4s '97 F-A 15,000c...Aug 1 1927
4s '98 F-A 10,000c...Aug 1 1928
4s '02 M-N 110,000c...Nov 1 1932
4s '03 J-J 27,000c...July 1 1933
3½s'86 J-J 50,000c...July 1 1916
3½s'87 M-N 15,000c...May 1 1917
3½s'99 J-D 10,000c...June 1 1920
3½s'99 M-N 15,000c...Nov 1 1929
3½s'00 M-S 15,000c...Mch 1 1930
3½s'01 A-O 13,000c...Apr 1 1931
3½s'01 J-D 15,000c...June 1 1931
3½s'02 A-O 75,000c...Apr 1 1932
3½s'02 F-A 15,000c...Aug 1 1932
3½s'02 M-N 190,000c&r.Nov 1 1932
3½s'03 J-J 3,000c...July 1 1933
3½s'04 F-A 165,000c...Feb 1 1934
3½s'04 J-J 25,000c...July 1 1934
3½s'05 F-A 50,000c...Feb 1 1935
3½s'05 F-A 25,000c...Aug 1 1935
3½s'06 A-O 25,000c...Apr 1 1936
4s '06 J-D 20,000c...June 1 1936
4s '07 M-S 25,000c...Mch 1 1937
4s '07 J-J 30,000c...July 1 1937
4s '08 A-O 44,000c...Apr 1 '16-'37
4s '08 F-A 46,000c...Aug 1 '15-'17
3½s'09 A-O 34,500c...Apr 1 '15-'18
3½s'09 M-N 24,000c...Nov 1 '15-'18
4s '10 F-A 19,000r...Feb 1 '16-'17
4s '10 A-O 16,000c 1916-1930
4s '11 A-O 50,000c.Oct 1 '16-'40
4s '11 J-J 50,000c.July 1 '16-'40
4s '11 M-S 100,000c.Mch 1 '15-'35
4½s'13 M-S 30,800c.Mar 15 '16-'43
4½s'13 A-O 9,000...Oct 1 '15-'23
4s '14 F-A 29,000...Feb 1 '16-'44
4s '14 J-D 27,000...June 1 '15-'40
4s '15 A-O 25,000c...Apr 1 '16-'40

City Hall.
4s '91 A-O $8,000r.Oct 1 '15-'16
4s '92 J-D 8,000r.June 1 '15-'22
4s '93 A-O 16,400r.Apr 15 '15-'22
4s '93 M-N 12,000r.Nov 1 '15-'22
4s '93 M-N 20,000r.Nov 1 '15-'22

Street-Improvement Bonds.
3½s'99 M-N $10,000r.May 1 '16-'19
3½s'05 F-A 2,000c...Aug 1 1915
3½s'06 A-O 1,500c 1916
4s '07 A-O 6,000r...Apr 1 '16-'17
3½s'09 A-O 14,000r 1916-1919
3½s'09 J-J 8,000r 1916-1920
4s '10 F-A 17,500 1916-1920
4s '11 M-N 30,000..May 1 '16-'21
4s '11 A-O 21,000..Apr 1 '16-'21
4s '12 M-S 24,500..Mar 1 '16-'22
4s '12 M-S 7,000..Mar 1 '16-'22
4½s'13 J-D 32,000..June 1 '16-'23
4½s'13 M-N 3,000..May 15 '16-'23
4s '13 A-O 8,000...Oct 1 '15-'16
4s '14 A-O 32,000...Apr 1 '16-'24
4s '14 A-O 12,000...Apr 1 '16-'24
4s '14 J-J 25,000...July 1 '15-'24
4s '14 M-N 9,000...May 1 '16-'24
4s '15 M-N 40,000...Mar 1 '16-'20
4s '15 A-O 20,000...Apr 1 '16-'20

Playgrounds.
4s '12 M-S $27,000.Mar 1 '16-'42
4½s'13 M-N 9,000.May 15 '15-'23
4s '13 J-D 3,500..Dec 15 '15-'21
4s '14 J-J 1,000...July 1 '15-'19
4s '14 J-D 10,000..June 1 '15-'24
4s '14 J-D 4,000..Dec 15 '15-'24

Drainage Bonds
4s '89 M-N $5,500r.Nov 20 '15-'19
4s '92 J-D 1,400r.June 1 '15-'22
4s '92 M-S 5,600c.Sept 1 '15-'22
4s '95 J-J 2,000c.July 1 '15-'25
3½s'02 J-D 8,500c 1916-1932
3½s'05 A-O 4,000c 1915
4s '05 A-O 2,000c.Apr 1 '16-'17
4s '05 A-O 3,000c 1916-1918
4s '10 A-O 4,000c 1916-1920
4s '11 A-O 6,000c...Apr 1 '16-'21
4s '12 M-S 7,000c.Mar 1 '16-'22
4½s'13 M-S 8,000c.Mar 15 '16-'23
4s '14 A-O 9,000c...Apr 1 '16-'24
4½s'14 M-N 10,000c...Sept 1 '15-'24
4s '15 A-O 10,000c...Apr '16-25
Total val. '14 (abt. act.)....52,718,965
Tax rate (per $1,000) 1914....$22.70
Population in 1910 56,878
INTEREST is paid at the office
of the City Treasurer.

TOTAL DEBT, SINKING FD., &c.
      April 1915.
Gross city debt............$3,715,200
Bonds outside debt limit*.. 2,531,100
    ———————
  Bond debt inside debt.limit$1,184,100
Debt limit 2½% average
  3-year valuation 1,263,468
    ———————
  Borrowing capacity $79,368
*Bonds outside of debt limit consist
of $1,828,300 water, $490,600 sewer,
part of city hall debt to the amount
of $56,200, drainage dept. debt, $29,-
500, high-school, $87,000, and play-
grounds, $40,000.
The city has no floating debt and
the amount of sinking fund April
1915, $595,266, was all applicable to
the payment of the water debt. The
city owns real estate valued at $2,-
477,965.

BROOKLINE.

This town is in Norfolk County.
Inc. 1705. Population 1910, 27,792.
4s '13 ... $212,000............
4s '15 J-J 53,200...Jan 1 '16-'34
4s '15 J-J 36,900...Jan 1 '16-'24

Miscellaneous.
3½s'04 J-J $49,500c.Jan 1 '16-'24
4s '06 J-J 3,500r ...Jan 1 1916

School Bonds.
3½s'03 J-J $8,000r...Jan 1 '16-'23
3½s'11 J-J 40,000r...Jan 1 '16-'23
3.60s'11 J-J 26,000...Jan 1 '15-'30
4s '13 .... 131,000....1915-1933

Soldiers' Monument Bonds.
4s '13 ... $36,000....191 -1923

Park Bonds.
3½s'03 J-J $40,000...Jan 1 '16-'23

Public-Library Loan.
3½s'09 J-J $85,000c...Jan 1 '16-'29
3.80s '11 J-J 85,000c...Jan 1 '16-'29

Street Bonds.
4s '07 J-J $23,600r...Jan 1 '15-'27
3½s'07 J-J 10,000c...Jan 1 '16-'17
3½s'11 J-J 22,000...Jan 1 '15-'18

Bridge Notes.
3-9-16s'97A-O 3,750...Oct 1915-'17
3.4s'98 M-S 7,500r...Mch 1916-'18

Public-Gymnasium Bonds.
4s '06 J-J $12,000r...Jan 1 '16-'26

Engine-House Bonds.
4s '07 J-J $12,000r...Jan 1 '16-'17

Sewer Bonds.
3½s'09 J-J $42,000c...Jan 1 '16-'29

Drainage Bonds.
3½s'09 J-J $20,000c...Jan 1 '16-'19

Water Scrip.
4s '93 J-J $40,194...July 1 '15-'23
4s '91 J-J 6,000...Jan 1 '16-'21
3½s'92 J-D 16,520.June 15 '15-'22
3-9-16s'94J-D 10,000.June 15 '15-'24
3-9-16s'97J-J 1,500...Jan 1 '16-'17
3½s'95 A-O 6,600...Aug 1 '15-'25
3.35s'08J-J 2,100...Jan 1 '16-'18
3½s'92 J-J 6,000...Jan 1 '16-'18
3.10s'01J-D 8,400...June 1 '15-'21
3½s'04 J-J 28,600...Jan 1 '16-'23
3½s'04 J-J 18,000...Jan 1 '16-'24
3½s'09 J-J 70,000...Jan 1 '16-'29

Playgrounds.
3.10s'09M-S $25,000....Mch 1 1919
3.15s'01J-J 80,000...July 1 '15-'22
3½s'01J-J 40,000c...Jan 1 '16-'23
4s '06 J-J 11,000r...Jan '1916-26
3.45s'10 s-a 47,880...Jan 1 '16-'29
4s '14 J-J 80,750...Jan 1 '16-34

Debt Jan. 1 1915.
TOTAL DEBT $1,529,794
Deduct water debt, drain-
age debt and debt for
playgrounds 544,544
    ———————
NET DEBT, as defined by
law 985,250
Net debt allowed by law.. 3,497,678
Available balance........ 2,512,428
Tot. assess. val. in 1914.121,526,100
Tax rate (per $1,000) 1914.....$14.50
INT. on coupon bonds payable at
First Nat. Bank of Boston; on other
bonds by Town Treasurer.
ASSETS.—On Jan. 1 1915, includ-
ing buildings, parks, water-works,
&c., amounted to $6,841,820, includ-
ing $104,390 cash in treasury. The
water-works are valued at $1,196,600.

CAMBRIDGE.

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

Building Loans.
4s '95 A-O $25,000r...Oct 1 1915
4s'96 .... 60,000...July 1 1916
4s '96 A-O 93,000r...Oct 1 1916
3½s'03 A-O 3,000r...Apr 1 1923
3½s'04 A-O 25,000c...Apr 1 1924
3½s'04 M-N 5,000r...May 1 1924
4s '07 M-S 30,000r...Sept 1 1927

Sewer Bonds (Inside Limit).
4s '94 F-A $75,000c&r.Aug 1 1924
4s '95 A-O 60,000r...Oct 1 1915
4s '96 A-O 75,000r...Oct 1 1916
3½s'01 F-A 10,000r...Aug 1 1931
3½s'03 A-O 20,000r...Oct 1 1933
3½s'04 M-N 40,000r...May 1 1934
3½s'04 M-N 5,000r...Nov 1 1934
3½s'05 M-N 15,000r...May 1 1395
4s '06 M-N 10,000r...May 1 1936
4s '07 A-O 35,000r...Apr 1 1937
4s '08 J-D 5,000r...Dec 1938
4s '10 J-J 23,000c&r...Jan 1940
4s '11 M-S 10,000r...May 1940
3½s'11 M-S 10,000r...Mch 1 1941
3½s'11 J-J 10,000r...July 1 1941
4s '13 ... 10,000c...Feb 1 1943

Charles River Basin Bonds.
4s '11 J-D $60,000c...Dec 1 1921
3½s ... 50,000....Nov 1 1937
3½s ... 50,000....Aug 1 1938

Street Loans.
4s '95 A-O $60,000r...Oct 1 1915
4s '96 A-O 137,000r...Oct 1916
3½s'98 M-N 15,000r...May 2 1918
3½s'99 M-N 5,000r...Nov 1 1919
3½s'00 M-N 21,000r...Nov 1 1920
3½s'01 J-J 54,000r...Jan 1 1921
4s ... 25,000...Mch 1 1921
3½s ... 25,000...Mch 1 1921
3½s'02 J-J 60,000...July 1 '21-'22
3½s'02 J-J 24,000...July 1 1922
3½s'02 M-N 14,000r...Nov 1 1922
3½s'03 A-O 4,000r...Apr 1 1923
3½s'03 M-N 12,000r...Nov 2 1923

3½s'04 M-S $59,000r...Sept 1 1924
3½s'04 M-N 6,500r...Nov 1 1924
3½s'05 M-N 84,000r...May 1 1925
3½s'05 M-N 1,500r...Nov 1 1925
4s '06 M-N 100,000c&r.May 1 1926
4s '06 F-A 22,000r...Aug 1 1926
4s '07 A-O 40,000r...Apr 1 1927
4s '07 J-D 19,000r...June 1 1927
4s '07 M-N 25,000r...Nov 1 1927
4s '08 J-J 34,000r...Jan 1 1928
4s '08 F-A 42,000r...Aug 1 1928
4s '08 J-J 10,000r...Jan 1 1918
4s '08 J-D 30,000r...June 1 1918
4s '08 F-A 7,000r...Aug 1 1918
3½s'09 M-N 20,000r...Mch 1 1929
3½s'10 J-J 88,500c&r.Jan 1 '20-'30
3½s'10 J-J 12,000r...July 1 1930
3½s'11 M-S 60,800r...Mch 1 1921
3½s'11 M-S 25,800r...Mch 1 1921
3½s'11 M-S 27,000r...Mch 1 1931
3½s'11 J-J 55,000r...July 1 1921
4s '11 J-D 53,000r...July 1 1931
3½s'11 M-S 42,000r...Dec 1 1921
3½s'12 M-S 15,500r...Mar 1 1940
4s '12 M-S 118,000r...Mar 1 1922
3½s'12 M-S 13,200c.Sept 1 '22&32
4s'13 ... 13,000c...Feb 1 1923
4s '13 ... 6,250c...Feb 1 1933
4s '14 ... [59,000...1915-1919
    [41,500...1920-1924

Park Bonds (Outside Limit).
4s '94 F-A$360,000c&r.Feb 1 1924
4s '95 F-A 100,000r...Aug 1 1935
4s '96 M-N 100,000r...Feb 1 1936
4s '96 F-A 100,000r...Aug 1 1926
4s '96 A-O 40,000r...Oct 1 1926
3½s'97 M-N 100,000r...Sept 1 1937
3½s'97 M-N 50,000r...Nov 1 1937
3½s'98 F-A 100,000r...Aug 1 1938
3½s'99 J-D 50,000r...June 1 1939
3½s'00 J-J 50,000r...July 2 1940
3½s'00 M-N 50,000r...Nov 1 1940
3½s'01 M-N100,000r...July 1 1941
3½s'02 F-A 50,000r...Apr 1 1943
3½s'03 F-A 50,000r...Apr 1 1943
3½s'04 M-S 25,000r...Sept 1 1944
3½s'04 M-N 6,000r...Nov 1 1944
3½s'05 M-N 45,000r...May 1 1945
3½s'05 F-A 5,000r...Aug 1 1945
3½s'05 A-O 5,000r...Apr 1 1945
4s '06 M-S 25,000r...Sept 1 1946
4s '07 A-O 10,000r...Oct 1 1947
4s '08 M-N 12,000r...Nov 1 1948
4s '08 F-A 30,000r...Aug 1 1948
3½s'10 J-J 8,800r...Jan 1 1950
3½s'11 M-S 17,000r...Mch 1 1951
3½s'11 J-J 7,000r...July 1 1951
3½s'11 J-D 6,200r...Dec 1 1951
3½s'11 J-J 7,000r...July 1 1951
3½s'11 J-D 6,200r...Dec 1 1951
3½s'12 M-S 45,600r...Sept 1 '15-'43

Municipal Loan.
3½s'11 ... $25,000c...July 1 1921
3½s'12 M-S 15,500r...Mch 1 1922
4s '12 M-S 35,000c...Sept 1 1922
4s '13 ... 39,800c...Feb 1 1923
4½s'13 J-J 187,200..............
4s '13 J-J 205,800..............

Sewer Bonds (Outside Limit).
3½s'99 M-N $42,000r...Nov 1 1929
3½s'00 J-J 100,000r...July 2 1930
3½s'01 F-A 100,000r...Aug 1 1931
3½s'02 M-N 20,000r...Nov 1 1932
3½s'03 A-O 40,000r...Apr 1 1933
3½s'04 M-N 147,000r...May 1 34-'35
4s '07 A-O 25,000r...Apr 1 1937
4s '06 M-N 25,000r...May 1 1936
4s '06 M-S 25,000r...Sept 1 1936
4s '07 M-N 10,000r...Nov 1 1937
4s '08 F-A 25,000r...Aug 1 1938
4s '08 J-D 12,000r...Dec 1 1938
3½s'09 J-J 2,000r...July 1 1939
3½s'10 J-J 23,000r...Jan 1 1940
4s '10 J-J 35,000r...J&J 1 1940
3½s'11 M-S 10,000r...Mch 1 1941
3½s'11 J-J 20,000r...July 1 1941
3½s'11 J-D 10,000r...Dec 1 1941
3½s'12 M-S 15,000c...Sept 1 1942

Metropolitan Park Assess. Loan
(Outside Limit).
3½s'02 F-A $46,000c...Aug 1 1932

Bridge Loans (Outside Limit).
4s '87 A-O $10,000r...Oct 1 1917
4s '88 J-J 100,000r...July 1 1918
4s '88 M-S 100,000r...Sept 1 1918
4s '89 M-S 115,000r...Mch 1 1919
4s '90 M-N 5,000r...Nov 1 1920
3½s ... 100,000r...July 1 1921
4s '91 J-J 60,000r&c.July 1 1921
4s '93 F-A 10,000r...Aug 1 1923
3½s'99 J-J 50,000r...July 1 1939
3½s'00 J-J 50,000r...July 2 1940
3½s'01 F-A 100,000r...Feb 1 1941
3½s'01 M-N 100,000r...Nov 1 1941
3½s'02 J-J 100,000c&r.July 1 1942
3½s'03 J-J 50,000r...Jan 1 1943
3½s'03 A-O 50,000r...Apr 1 1943
3½s'03 F-A 50,000r...Aug 1 1943
3½s'04 J-J 100,000r...Jan 1 1944
3½s'04 M-N 200,000r&c.May 1 1944
3½s'04 A-O 100,000r...Aug 1 1944
3½s'04 M-S 50,000r...Sept 1 1944
3½s'04 M-S 28,000r...May 1 1934
3½s'05 M-N 150,000r...May 1 1945
3½s'05 J-D 100,000r...Dec 1 1945
4s ... 20,000c&r..........1951
4s '06 ... 20,000c&r...Aug 1 1946
3½s'06 J-J 20,000r...Jan 1 1946
4s '06 M-S 5,000r...Sept 1 1946
4s '07 ... 50,000r...Jan 1 1947
4s '07 A-O 40,000r...Oct 1 1947
4s '07 A-O 15,000r...Oct 1 1947
4s '08 F-A 45,000r...Aug 1 1948
4s '10 J-J 20,000r...July 1 1950
3½s'11 J-D 10,000r...Dec 1 1951
3½s'12 M-S 10,000c...Mch 1 1952

School Bonds.
4s '95 A-O $35,000r...Oct 1 1915
4s '96 J-J 10,000r...July 1 1916
3½s'97 J-J 50,000r...July 1 1917
4s '96 J-J 39,000r...Oct 1 1916
3½s'98 F-A 142,000r...Aug 1 1918
3½s'98 M-N 10,000r...May 2 1918
3½s'98 J-D 50,000r...June 1 1918
3½s'99 J-J 42,000r...July 1 1919
3½s'99 M-N 13,000r...Nov 1 1919
3½s'01 J-J 76,000r...July 1 1921
3½s'02 J-J 80,000r...July 1 1922
3½s'02 A-O 11,000r...Oct 1 1922
3½s'03 A-O 80,000r...Oct 1 1923
3½s'04 M-N 12,000r...Apr 1 1924

3½s'04 M-N $26,000r...Nov 1 1924
3½s'05 M-N 20,950r...May 1 1925
3½s'05 F-A 20,000r...Aug 1 1925
4s '06 F-A 33,000r...Aug 1 1926
4s '06 M-N 14,000r...Nov 1 1926
3½s'08 J-D 40,000r...Dec 1 1928
3½s'11 M-S 5,000r...Mch 1 1931
3½s'10 J-J 93,500c&r.Jan 1 1930
3½s'10 J-D 120,000r...July 1 1930
3½s'12 M-S 2,500...Mch 1 1932
3½s'13 ... 5,000c...Feb 1 1933

Cemetery Bonds.
3½s'11 J-D $8,000r...July 1 1921

City Bonds.
4s '08 M-N $400,000c&r.May 1 1918
4s ... 10,000...Jan 1 1918
4s ... 30,000...June 1 1918
4s ... 7,000...Aug 1 1918
4s '10 J-J 8,000...July 1 1920

Hospital Bonds (Outside Limit)
3½s'02 J-J $6,000r...July 1 1922
4s '08 F-A 20,000r...Aug 1 1928
4s '10 J-J 95,000r...July 1 1930
3½s'11 J-D 4,000c...Dec 1 1931
3½s'12 M-S 25,000r...Mch 1 1952
4s '12 ... 29,000c..........1932

Playgrounds Loan.
4s '10 J-J $95,000r...July 1 1940
3½s'11 J-J 25,000r...July 1 1921
3½s'11 J-J 15,000...July 1 1941
3½s'11 J-D 30,000...Dec 1 1941
4s '12 ... 35,000c...Sept 1 1922

Public Library Bonds.
3½s'01 M-N $27,000r....Nov 1 1921

Water Bonds.
4s '95 F-A$200,000r...Aug 1 1915
4s '96 A-O 100,000r...Apr 1 1916
4s '96 J-J 200,000r...July 1 1916
4s '96 F-A 200,000r...Aug 1 1916
4s '96 A-O 265,100r...Oct 1 1916
4s '94 A-O 300,000c...Apr 1 1924
3½s'97 J-J 100,000c...July 1 1917
3½s'97 A-O 200,000r...Apr 1 1917
3½s'97 J-D 75,000r...Nov 1 1917
3½s'97 J-D 140,000r...Dec 1 1917
3½s'08 M-N 50,000r...May 2 1918
3½s'08 J-D 60,000r...June 1 1918
3½s'98 M-N 50,000r...Nov 1 1918
3½s'99 M-N 23,000r...Nov 1 1919
3½s'00 M-N 30,000r...Nov 1 1920
3½s'01 J-J 30,000r...July 1 1921
3½s'02 J-J 13,500r...July 1 1922
3½s'05 M-N 46,000r....May 1 1925
3½s'05 M-N 135,000r...May 1 '15-'25
4s '06 M-N 280,000c&r.May 1 1936
4s '07 J-D 49,000r...June 1 1937
4s '07 J-J 25,000r...July 1 1937
4s '08 J-D 20,000r...June 1 1928
4s '08 F-A 17,000r...Aug 1 1938
3½s'10 J-J 5,000c...Jan 1 1930
3½s'10 F-A 5,000r...Feb 1 1930
3½s'11 M-S 16,500r...Mch 1 1941
3½s'11 J-D 10,000r...Dec 1 1941
3½s'11 J-D 21,000c...Dec 1 '15-'35
3½s '12 M-S 25,000c..............
3½s ... 23,000...Sept 1 '15-'37
3½s ... 25,500...Feb 1 '15-'33
4s ... 9,500...Mar 1 '15-'33
INTEREST on bonds is payable at
the First National Bank, Boston.

**TOT. DEBT, SINKING FUNDS,
ETC.—**   Apr. 1 1914.
Total general bond. debt.$9,040,500
Sinking funds 2,956,611
    ———————
Net municipal debt $6,083,889
Water debt (additional)..$2,896,100
Sinking funds 1,719,050
    ———————
Net water debt $1,177,050
Net city and water debt.$7,260,939
BORROWING CAPACITY.—The
borrowing capacity for city purposes
on April 1 1914 was $315,632.59.
The sinking fund for the 10-year
loans receives yearly 9% of the
amount of outstanding bonds, for the
20-year loans 3¼%, for the 30-year
loans 2 1-5% and for the 40-year
loans 1 1-3%.
CITY WATER WORKS.—The
cost of the water works up to April 1
1914 was $6,640,032 87, while the
net debt on the same was $1,171,-
050.19. For the year ending Mar.31
1914 water-works receipts were
$403,608.24.

ASSESSED VALUATION.—
     1914.   1913.   1905.
      $ $ $
R. E. 104836400 101155100 87851500
Pers'l 23054995 19977190 15994600
Total127891395 121132290103845600
Tax(perM)$21.40 $20.40 $19.00

POPULATION.—
1910.....104,839 | 1890..... 70,024
1905..... 97,426 | 1880..... 52,740
1900..... 91,886 | 1870..... 39,638

CANTON.

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

Water Bonds.
4s ... J-J $74,000c..July 1 '14-'26

High-School Loans.
4s ... $22,000...Dec 1 '14-'20
4s ... 6,000...Nov 4 '15-'20
Water bonds out. Jan 1 14..$74,000
School bonds 8,000
School notes 23,000
Notes in anticipat'n of taxes. 50,000
Total debt Jan 1 '14 155,000
Cash in treasury 17,946
Assess. val. 1914 (real)...6,789,398
Total tax rate(per $1,000) '14.$16.80
INT. payable at town treasury

CHELMSFORD WATER DIST.

This district is in Middlesex Co.
4½s'13 M-S $58,000c.Sept 1 '15-'43
TOTAL DEBT Apr 1 14... $60,000
Assessed valuation 1913...1,300,000
Tax rate (per $1,000) 1913...$16.00
Population in 1914 (est)......2,000
INT. at Nat. Shawmut Bk., Bost.

CHELSEA.

The city is in Suffolk County.
Settled in 1630; Incorporated as a
town 1739; as a city March 13 1857.

School Bonds (Inside Limit).
4s '11 A-O$250,000c.Oct 1 '30-'31

CHELSEA (*Concluded*)—
Special Loans (Inside Limit).
4s '06 J-D $50,000r....Oct 1 1916
4s '96 J-D 65,000r....Oct 1 1926
4s '12 J-D 7,200....Dec 1 1922
4s '13 ... 22,500..June 1 '15-'17
4s '14 ... 15,000..June 1 '15-'19
4s '14 ... 6,000..June 1 '15-'19
4s '14 ... 49,400..June 1 '15-'19
4s '14 ... 9,800..June 1 '15-'19
4s '14 ... 2,000....June 1 1915
Water Loans (Outside Limit).
4s J-D $300,000c....July 1921
J-D 30,000....Dec 1 1921
4s Refunding Notes (Inside Limit)
4s J-D $141,400r..Dec 1 1924
Street Loan (Inside Limit).
4s J-D $45,000....Dec 1 1921
4s ... 9,000....Dec 1 1921
4½s '14 ... 25,000..Nov 2 '15 '19
Municipal Impt. Bonds (Outside Limit).
3½s '09 F-A $500,000c..Feb 1 1959
Public Impt. L'n (Outside Limit)
4s A-O$310,000c..Oct 1 '25&'27
Park Loan (Outside Limit).
4s A-O $100,000c...Oct 1 1936
Public Bldg. Bds. (Outside Lim.).
4s '08 M-S$400,000c...Sept 1 1958
4s '10 F-A 100,000c...Feb 1 1960
Debt Jan. 1 1915.
Loans and debt....*$2,437,300
Sinking funds........ 626,746
Net debt Jan. 1 1915.... 1,810,554
Water debt (included).... 330,000
Water sinking fund (incl.) 211,853
Net water debt (included) 118,847
Borrow. capacity Jan 1 '15.. 156,811
Assess. val. real est. '14..25,182,900
Assess. val. pers'l prop. '14 4,022,910
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. Incorp. as a town 1848; a city 1890.
Street-Improvement Bonds.
4s '12 J-D $1,000c..June 1 1915
4s '14 J-D {28,000c..June 1 '15-'18
{ 6,500c....June 1 1919
4s '14 J-D {16,000c..June 1 '15-'18
{18,000c..June 1 '19-'24
Hospital Bonds.
4s '12 M-N $13,000c..Nov 1 '15-'19
School Bonds and Notes.
3½s'05 J-D $9,000c....June 1 1915
3½s ... 1,000....Dec 1 1915
4s ... 5,000....1915-1919
4s '10 A-O 10,000c..Dec 1 '15-'24
4s ... 3,000....Aug 16 1919
4s ... 9,000...$2,000 yrly
4s '10 M-N 39,000c..Nov 30 '15-'27
4s '11 M-N 20,000c..Nov 27 '15-'21
4s '12 J-D 41,000c..June 1 '15-'22
4s '13 J-D 8,000...$4,000 yrly
4½s'14 M-N 6,000..May 1 '16-'21
Police-Signal System.
4s '14 J-D $1,200....May 1 1916
Sidewalk Bonds.
4½s'14 M-S $2,640....Sept '15-'17
Sewer Bonds.
4½s'14 M-S $8,500....Sept '15-'18
4½s'14 A-O { 3,750....Oct 1915
{12,000....Oct 1 '16-'21
Highways.
4s ... $4,000....Nov 1 1915
Fire-Dept. Notes.
4s '11 M-N $2,000c...Nov 1 1915
*Bridge Bonds.
4s '07 ... $40,000...$2,000 yearly
4s '12 F-A 1,000c....Aug 1 1915
4½s'13 F-A 6,000c..Aug 1 '15-'16
Refunding Bonds.
3½s g J-D $45,000c..June 1 '15-'29
*Electric-Light Bonds.
4s J-D $24,000c..Dec 1 '15-'22
3½s g J-D 17,000c....June 1 '15-'31
4½s'07 ... 16,000...$1,000 yearly
4s ... 12,000...$1,000 yearly
4s '11 M-N 90,000c..Nov 1 '15-'36
Highway & Sewer Bonds.
4½s'13 M-S $10,000c..Sept 1 '15-'18
*Water Bonds.
4s J-D$90,000.....Dec '15-'23
4s g J-D 18,000c..June 1 '15-'26
4½s F-A 5,000c....Aug '15-'19
4s ... 18,000...$2,000 yearly
4s '14 J-D 10,000c..June 1 '15-'19
Permanent debt—General $326,390
Permanent debt—Special.. 337,000
TOTAL DEBT Jan 1 '15.. $663,390
Borrow. capacity........ 106,491
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.
3½s J-J $175,000c...July 1 1930
*Water Bonds.
4s J-J $20,000c...July 1 1918
4s J-J 50,000c....July 1 1921
4s J-D 50,000c....June 1 1926
4½s'14 M-S 30,000c..Sept 1 '15-'44
*Refunding Water Bonds.
3½s g A-O $51,000c....Oct '15-'31
*School Bonds.
4s '10 J-J $56,000c..Jan 1 '16-'30
Town-Hall Bonds.
4s '09 J-J $84,000c...Dec 1 '15-'29
BOND. DEBT Jan 1 '15.. $520,000
Floating debt........... 14,400
Sinking fund.......... 192,423
Water debt (included).. 201,000
Water sinking fund (incl.). 85,423
Borrowing capacity..... 106,281
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.

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*Loans authorized by special statute and not subject to the law limiting municipal indebtedness.

COHASSET.
This town is in Norfolk County.
Incorporated as a town 1770.
Refunding Bonds.
4s '11 A-O $44,000c..Oct 1 '15-'20
BOND. DEBT Apr 3 '15.. $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.
Fire-Apparatus Notes.
4s ... $3,000..July 20 '15-'17
Water Bonds (Outside limit).
4s J-D $4,000c...June 15 1915
3½s A-O 8,000c....Oct 1 1923
4s '08 ... 60,000....Sept 21 1928
3½s'09 A-O 65,000c...Apr 15 1929
4s '11 A-O 12,500c....Oct 1 '16-'40
4s '13 J-J 25,000c..Jan 15 '18-'42
4s '13 ... 12,500c Dec 15 '18-'42
4½s ... 10,000....Dec 1 '15-'34
Sewer Bonds (Outside limit).
4s M-S $95,000c..Sept 1 '28-'29
4s M-S 4,000c....Sept 1 1931
3½s J-J 3,000c....July 1 1935
Light Bonds (Outside limit).
3½s ... $8,000c..May 1 '35-'36
4s ... 2,000....Oct 1 1937
4s ... 6,000....Nov 2 1938
3½s ... 2,000....Apr 15 1939
3½s ... 7,000....June 1 '15-'28
4½s ... 14,000....Oct 1 '15-'28
4s F-A 61,000c Aug 1 '29-'31
4s M-N 10,000c....Nov 1 1932
3½s A-O 15,000c....Oct 1 1933
3½s A-O 10,000c....Aug 1 1934
4s '10 F-A 20,000c....Aug 1 1940
School Notes.
4s '11 A-O $51,000c...Oct 1 '15-'31
3½s ... 3,000...Dec 1 '15-'19
Bridge Notes(3½s,3¾s,4s&4½s).
$3,000 J'ly12'19 $21,500Oct1 '15-'22
Rifle Range Notes.
3¾s ... $4,000..June 23 '15-'17
Playground Notes.
4½s ... $3,300...Oct 1 '15-'21
Sudbury Road Bonds.
4½s ... $16,000...Nov 1 '15-'18
Sudbury Road Notes.
4s ... $5,000..June 15 '15-'19
Street-Extension Notes.
4s ... $5,000..June 15 '15-'19
TOWN DEBT Dec. 31 1914—
Within limit.............$114,800
Water debt............. 197,000
Sewer debt............ 102,000
Light debt............. 155,000
Total Dec. 31 1914.....$568,800
SINKING FUNDS—
Water................. $29,304
Sewer................. 35,575
Light................ 37,496
Total sinking funds....$102,375
Total assessed val. 1914...9,387,450
Tax rate (per $1,000) 1914...$17.30
INT. at Old Colony Tr. Co.,Boston.

DANVERS.
This town is in Essex County.
Inc. 1757 Population 1910, 9,407.
Central Fire Station.
4s '11 J J $3,000..July 1 '15-'17
Peabody Family Bonds.
4s '12 M N$14,000...May 1 '15-'21
Electric-Light Bonds.
4s '96 J D $11,000c...June 1 1916
4s '97 J D 4,000c...June 1 1917
4s A-O 9,500c....Apr 1 1918
4s J-J 16,000c....July 1 1928
4s '01 A O 6,000c....Apr 1 1931
4s A-O 500....Apr 1 1917
4s M-N 4,000....May 1 1917
4s '14 A O 5,000c..Apr 1 '16-'25
4s '10 A-O 1,400....Apr 1 1919
4s '10 A-J 12,000c....July 1 1920
4s '07 A-O 9,000c....Apr 1 1922
4s F-A 1,000c..Feb 1 '16-'17
4s A-O 8,500c....Apr 1 1916
Water Bonds.
4s '06 A-O $22,000c...Apr 1 1919
4s '96 A-O 14,000c...June 1 1926
4s A-O 6,000c..Oct 1 '31-'34
4s '08 A-O 67,000c....Apr 1 1938
4s '06 J-J 1,500....Jan 1 1916
4s '06 A-O 2,000....Apr 1 1920
3½s'05 A-O 3,000c....June 1 1935
4s '07 A-O 2,000c....Apr 1 1937
4s '10 M-S 30,000c....Mar 1 1940
4½s'11 A-O 43,000c....Apr 1 1941
School Bonds.
4s '97 J-D 10,000c....June 1 1917
Town-House Notes.
4s '96 A-O $2,500c..Oct 1 '15-'16
Water debt.............$190,500
Electric-light debt....... 107,900
Ordinary debt.......... 29,500
TOT. DEBT Jan 1 1915.. 327,900
Sinking Funds—
Water................ $12,124
Electric light......... 44,956
School............... 9,440
Total sinking funds.... 66,520
NET DEBT Jan 1 1915... 261,380
Tax valuation 1914.....7,852,225
Tax rate (per $1,000) 1914...$20.41
INT. at First Nat. Bank, Boston.

DEDHAM.
This town is in Norfolk County.
Inc. 1636. Population 1910, 9,284.
Sewer Certificates.
4s F-A $78,000c..Feb 1 '16-'41
3½s A-O 29,000c..Oct 1 '15-'29
Bridge Loan.
4s J-D $740....Jan 10 1916
Sewer Loans.
4s J-J $3,000..June 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
4s '14 ... 18,000...July 1 '15-'34
5s '14 ... 3,000..Aug 28 '15-'17
4s '14 ... 5,000...July 1 '15-'16
4s '14 ... 2,000...July 1 '15-'16

School Loans.
3½s '12 J-J $22,800..July 17 '15-'22
4s A-O 7,500..Oct 25 '15-'17
3½s'09 J-J 45,000...June 1 '15-'29
4s '12 ... 2,000..Sept 12 '15-'16
Bridge Loan.
5s '14 ... $17,500...July 1 '15-'34
TOT. DEBT Jan 1 1915...$245,290
Assess. val. '14 (abt. act.).14,964,870
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.
3½s'09 J-D $96,000c&rJune 1 '15-'39
BOND. DEBT Apr 2 1915 $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 $27,000c....1915-1932
Water Bonds.
4s '12 A-O $15,000c....1915-1924
4½s'10 M-S 101,500..Mar 1 '15-'43
4½s'13 J-J 16,500...Jan 1 '15-'25
Highway Bonds.
4s '10 J-D $3,000c..$1,000 yearly
Sewer Bonds.
4s '10 J-D $7,000c..$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
3½s'05 A-O 4,000...Apr 1 1923
4s '04 June 32,000...Jan 1 '17-'20
3½s'05 Apr 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 $32,000...Sept 1 '15-'30
4s '12 J-J 26,000c..July 1 '15-'27
4s A-O 25,000....Oct 1 '14-'25
Water Bonds.
4s '11 J-D $10,500c..June 1 '14-'20
Water Notes.
3½sJ-DM-N $20,000r..Nov 1 '15-'24
4s A-O 21,000r..Oct 1 '15-'21
4s J-J 12,000r...July 1 1916
TOTAL DEBT May 1 '14..$290,500
Total val. 14 (80% act)...7,494,160
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.
{$56,000c..Dec 1 '15-'18
4s '13 J-D{ 45,000c..Dec 1 '19-'23
{ 16,000c..Dec 1 '24-'27
4s '14 M-S 48,000c..Mar 1 '16-'27
Agricultural School Bonds.
4s '13 F-A $61,500c..Aug 1 '15-'33
Bridge Bonds.
3½s'02 J-D $20,000c&r Dec 1 '15-'16
4½s '08 M-S 170,000c..Mch 1 '16-'24
4s '11 M-S 25,000c..Sept 1 '15-'24
4s '11 ... 24,000....1915-1922
4s '13 J-D 45,000c..Dec 1 '15-'23
4s '14 J-D 45,000c..Dec 1 '15-'24
Notes.
3½s'05 Nov $5,000....Nov 8 1915
4s '06 Dec 10,000...Dec 1 '15-'16
4½s'05 ... 5,000....Dec 1 1915
4s '07 M-S 10,000c..Mch 1 '16-'17
Highway Bonds.
4s '08 M-S $65,000c..Mch 1 '16-'28
4½s'13 J-D 16,000c..Dec 1 '15-'16
Court-House Bonds.
3½s'02 J-D $20,000c&r Dec 1 '15-16
Building Bonds.
4s '07 J-D $275,000c..Dec 1 '15-'29
4s '09 J-D 115,000c..Dec 1 '16-'23
Perman't debt Jan 1 '15.. $1,086,500
Other indebtedness...... 64,510
Total liabilities Jan 1 '15..1,151,011
Cash balance........... 77,641
Other assets........... 13,526
Net liabilities Jan 1 '15... 1,059,843
Assessed valuation 1914.484,700,694
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 600....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 2,400..May 1 '16-'18
5s '12 A-O 1,500....Oct '15-'17
5s '14 F-A 4,400....Feb '16-'19
Sewer Bonds.
4s '93 J-J $125,000c&r July 1 1923
4s '99 M-S 100,000c&r Mch 1 1929
4s '01 J-D 100,000c&r June 1 1931
4s '05 J-D 25,000c&r June 1 1935
4s '10 J-D 60,000....June 1 1940
Fire-Station Bonds.
4s '08 M-S $16,000c..Sept 1 '15-'18
School Notes.
4s '01 A-O $6,000...Apr 1 '16-'21
4s '03 M-N 47,178.20 Nov 1 '15-'23
4s '03 J-J 3,500..June 18 '15-'21
4s '09 F-A 20,000..Aug 1 '15-'24
4s '12 F-A 17,000r..Aug 1 '15-'20
5s '13 J-D 2,500..June 18 '15-'16
4½s'13 A-O 6,000..Oct 22 '15-'20

Fire Department Notes.
4s '08 J-D $1,000...Dec 1 '15-'16
4s '12 M-S 1,000...Mch 1 1916
4½s'14 F-A 4,000...Feb 2 '16-'19
School Bonds.
4s '05 J-J $78,000c..July 1 '15-'25
4s '13 A-O 190,000c..Oct 1 '15-'33
4½s'14 F-A 25,000..Aug 1 '15-'24
Sidewalk Bonds.
4½s'14 F-A $20,000...Aug 1 '15-'24
Hospital Bonds.
4½s'14 F-A $10,000...Aug 1 '15-'24
Library Notes.
4s '11 J-D $500....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 $800....Apr 1 1916
Insurance Notes.
5s '13 J-D $6,000..June 18 '15-'17
Playground Notes.
4s '11 M-N $4,000..May 15 '16-'19
4s '12 M-S 2,000..Sept 3 '15-'16
Refunding Bonds.
4s '05 M-N $15,000c..May 1 '16-'30
4s '06 M-N 16,000c..May 1 '16-'31
4s '07 M-N 17,000c..May 1 '16-'33
4s '08 M-N 18,000c..May 1 '16-'33
4s '09 M-N 14,000c..May 1 '16-'29
4s '10 M-N 10,000c..May 1 '16-'25
4s '11 M-N 7,000c...Nov 1 '15-'21
4s '14 F-A 25,000c..Aug '15-'39
Refunding Notes.
4s '12 F-A $3,000...Aug 1 '15-'17
Surface Drainage Bonds.
4s'01&'3 J-D$200,000c&rJ'ne1'31&33
4½s'14 F-A 5,000...Aug 1 '15-'19
Surface Drainage Notes.
4½s'15 M-S $5,000....Mar 1 '16-'20
Gypsy Moth Notes.
5s '13 A-O $1,000....Apr 1 '1916
Water Bonds.
4s '91 J-J $100,000c&r July 1 1921
4s '92 J-J 50,000c....July 1 1922
4s '94 J-J 70,000c&r Jan 1 1924
Street Bonds.
4s '08 J-D $24,000c..June 1 '15-'18
4s '09 A-O 20,000c..Apr 1 '16-'19
4s '10 J-J 36,000c..July 1 '15-'20
4½s'13 J-J 51,820...July 1 '15-'23
4½s'13 A-O 13,000...Oct 1 '15-'23
4s '14 J-J 20,000c..July 1 '15-'24
4½s'14 F-A 15,000...Aug 1 '15-'19
BOND. DEBT Apr 1 '15..1,266,820
Water bonds (additional)... 200,000
Note debt............... 264,515
TOT. DEBT Apr 1 1915.. 1,731,335
Sinking funds.......... 415,687
Borrow. capac. Apr 1 '15. 127,615
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 1914 from water rates,
$110,425.

FAIRHAVEN.
This town is in Bristol County.
Inc. Feb. 22 1812. Pop. 1910, 5,122.
Sewer Bonds.
4s '97 A-O $16,500c..Oct 1 '15-'17
Bridge Bonds.
4s '07 M-N $34,000c..Nov 1 '15-'49
BOND. DEBT Apr 2 '15.. $50,500
Floating debt........... 83,730
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 '05 F-A $50,000....Aug 1 1915
4s '05 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 '07 M-S 170,000....Mch 2 1918
4s '08 J-D 20,000....Aug 1 1918
3½s'07 M-S 177,250....Mch 1 1919
3½s'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
4½s'13 F-A 90,000c....Feb 1 1923
4½s'13 F-A 40,000c..Aug 1 '15-'23
4s '13 J-D 90,000....Dec 1 '15-'23
4s '15 M-S 70,000c..Mar 1 '16-'25
4s '15 J-J 50,000....Jan 1 '16-'25
Almshouse Bonds.
4½s'14M-N {$10,050....Nov 2 '15-'19
{ 15,000....Nov 2 '20-'34
Police-Bldg. Bonds.
4s '15 M-S $10,000c..Mar 1 '16-'25
Public Building Bonds.
4s '14 ... $160,000...July 1 '15-'34
Public Improvement Bonds.
4s '14 ... $139,500...Mar 2 '16-'24
Sewer Loans.
4s '96 A-O $75,000....Apr 1 1926
4s '05 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 J-J 25,000....Aug 1 1929
3½s'00 M-N 25,000....May 1 1930
3½s'00 F-A 20,000....Aug 1 1930
3½s'01 A-O 25,000....Apr 1 1931
3½s'01 J-J 20,000....July 1 1931
3½s'02 A-O 100,000*...Apr 1 1932
3½s'03 A-O 50,000....Apr 1 1933
3½s'04 M-N 100,000*..May 2 1934
3½s'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
3½s'09 M-S 50,000....Dec 1 1939
4s '10 M-S 50,000....Mch 1 1940
4s '10 J-J {32,000*..July 1 '16-'30
{10,000*..July 1 '31-'40
4s '11 M-S 50,000....Mch 1 1941

FALL RIVER (Concluded)—
4s '12 M-S $70,000....Mch 1 1942
4¼s'13 A-O 56,000*..Apr 1 '16-'43
4½s'13 M-N 56,000* May 1'16-1943
4s '14 M-S 58,000*.Mar 2 '16-'44
4s '14 M-S /30,000*.July 1 '25-'44
        \40,000*.July 1 '25-'44
4s '15 M-S /75,000r.Mar 1 '16-'40
        \10,000*.Mar 1 '41-'45

Bridge Bonds.
4s '07 J-J $56,000....Jan 1 1957
4s '10 J-D /360,000*.Dec 1 '15-'34
        \ 96,000*.Dec 1 '35-'40

Highway Loans.
4s '06 J-D $20,000....Dec 1 1916
4½s'07 F-A 20,000....Aug 1 1917
4½s'07 M-S 10,000....Sept 3 1917
3½s'09 J-J 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 190,000r....Feb 1 1923
4s '14 M-S 76,000..Mar 1 '16-'34
4s '15 M-S 95,000r..Mar 1 '16-'20

Park Bonds.
3½s'02 A-O $25,000*...Apr 1 1952
3½s'02 J-D 25,000*...Dec 1 1952
3½s'03 M-N 25,000*...May 1 1953
3½s'03 J-J 25,000*...July 1 1953
4s '06 M-N 10,000....May 1 1916
4s '10 J-D 40,000*July 1 '15-'30

Water Bonds (Outside Limit).
4s '93 J-D $375,000....June 1 1923
4s   M-N 75,000....May 1 '24-'29
4s '95 J-D 50,000....June 1 1925
4s '97 A-O 50,000....Apr 1 '27-'28
4s   M-N 150,000....Nov 1 '23-'28
4s '99 M-N 50,000....May 1 1929
4s '99 F-A 150,000....Aug 1 1929
4s '99 M-N 175,000....Nov 1 1929
3½s'99 F-A 100,000....Feb 1 1930
3½s'00 M-N 20,000....May 1 1930
3½s   A-O 60,000....Apr 1 '31-'33
3½s'02 A-O 50,000....Apr 1 1932
3½s'02 J-D 50,000....Dec 1 1932
4s '04 M-N 20,000....May 2 1934
3½s'04 F-A 175,000....Feb 1 1934
4s '14 --- /38,000..May 1 '16-'34
        \10,000..May 1 '35-'44

Playground Bonds.
3½s'09 J-J $100,000....July 1 1939
4s '14 --- 50,000....1915-1944

Hospital Bonds.
4½s'08 M-N $51,000 .May 1 '15-'28

School Loans.
4s '96 A-O $60,000....Apr 1 1916
4s '97 F-A 100,000....Aug 1 1917
4s '97 A-O 70,000....Apr 1 1917
3½s'00 M-N 100,000*...May 1 1925
3½s'04 J-J 150,000*...July 1 1924
4s   J-D 140,000*.June 1 '27-'28
3½s'09 M-N /57,000*.May 1 '16-'34
        \10,000*.May 1 '35-'39
3½s'09 J-J 60,000....*..July 1 1929
4s '09 M-S 12,500*..Sept 1 '15-'39
4s '10 J-J 105,000*rJuly 1 '15-'30
4s '10 J-J 80,000*rJuly 1 '15-'30
4s '11 M-S /21,000*rJuly 1 '15-'31
        \20,000*rJuly 1 '22-'31
4s '13 M-N / 2,000*...May 1 1916
        \17,000*.May 1 '17-'33
4s '11 J-D 85,000....*J'ne 1 '15-'31
4s '14 J-J 80,000*..July 1 '15-'34

Public Library.
4s '95 M-N J $150,000*..J&D 1 1925
4s '97 J-J 75,000*...Jan 1 1927
4s '98 M-N 25,000*...May 2 1918
[*Special loans.]
                        Jan. 1 1915.
Municipal bonded debt...$6,520,250
Sinking fund, &c........ 2,114,063

Net city debt........$4,406,187
Spec. loans, less sink.fund 2,357,263

Net city debt, less special
loans.................$2,048,925
Water debt (additional).. 1,250,000
Water sinking funds.....   607,154

Net water debt....... $642,846
Total net debt.........$5,049,033
Borrowing capacity Jan. 1
 1915 was.............   450,710
Val. city prop'ty 1915 .. 8,727,270
Incl. water-wks. val. at.. 2,056,900
Total value '14(abt. act.)102,528,168
Tax rate (per $1,000) 1914...$23.20
Population in 1910........ 119,295
 INTEREST on most of the bonds
is paid only at office of City Treasur-
er; on some small issues in Boston.

FALMOUTH.
This town is in Barnstable County.
Inc. 1686. Population 1910, 3,144.
Road Loan.
4s   J-D $2,000.... .1915-1916
Channel Bonds.
-s   --- $19,500..$2,500 yearly
Water Bonds.
3½s A-O $169,000 c ---1914-1934
4s '12 M-N 40,000-----------
Harbor Loan.
4s   M-N $10,000r---- ---1917
BOND. DEBT Jan 1 '14.. $278,500
Sinking fund...........   18,000
Assessed valuation 1914..16,554,745
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.
4s '09 M-N $53,000r.Nov 1 '15-'19
4s '10 M-N 21,500r.Nov 1 '15-'20
4s '11 M-N 59,500r.Nov 1 '15-'21
4s '12 M-N104,000r.Nov 1 '15-'22
4½s'13 M-N 130,500r.Nov 1 '15-'23
4s '14 M-N 38,000r.Nov 1 '15-'24
Sidewalk.
3½s'06 M-N $1,750r.Nov 1 '15-'16
3½s   M-N   1,200r.Nov 1 '15-'17
3½s   ---   2,000r.Nov 1 '15-'18
4s '13 M-N 16,000r.Nov 1 '15-'18
Paving.
3½s'06 M-N $1,950r.Nov 1 '15-'16
3½s   M-N   1,050r.Nov 1 '15-'17
3½s   ----   5,500r..Nov 1 '15-'18
4s '14 M-N 50,000r.Nov 1 '15-'19
Fire Department.
3½s   A-O $489r.Oct 1 '15-'16
3½s   ---- 6,200r.Nov 1 '15-'18

Play-Ground Loan.
3½s   M-N $300r....May 1 1916
Sewer.
3½s'06 M-N $650r...Nov 1 '15-'16
3½s   M-N   3,750r...Nov 1 '15-'17
3½s   ---   800r...Nov 1 '15-'18
4s '11 F-A 88,000r.Aug 1 '15-'41
4s '12 F-A 184,000r.Aug 1 '15-'42
4s '13 F-A 192,000r..Aug 1 '15-'43
4s   --- 200,000r.Aug 1 '15-'44
Water.
4s   A-O$300,000r..Nov 1 1922
4s   A-O 59,000r..Oct 1 '15-'37
3½s   J-D 12,000r..Dec 1 1922
3½s   J-J 55,000r.July 1 '23 &26
4s '09 M-N 20,000r..Nov 1 '15-'39
4s '10 M-N 13,000r..Nov 1 '15-'40
4s '11 M-N   8,500r..Nov 1 '15-'41
4s '12 M-N 22,000r..Nov 1 '15-'42
4s '14 M-N 30,000r..Nov 1 '15-'44
School.
4s   M-N$200,000c&rMay 1 1923
4s   J-D 50,000r..June 1 1925
3½s'06 M-N   8,800r..Nov 1 '15-'16
3½s   ---   9,800r..Nov 1 '15-'18
3½s   ---   4,800r..Dec 1 '15-'22
Street.
3½s'06 M-N $8,000 ..Nov 1 '15-'16
3½s   M-N 24,500 ..Nov 1 '15-'18
Restoration of Trust Fd. Bonds.
4s   --- $44,800r..May 1 '16-'22
Debt Dec. 1 1914.
Total funded debt.......$2,096,359
Water debt (included)....   519,500
Bonds exempt (Spec.Act)..   965,200
Borrowing capacity.......   267,821
Total sinking funds......   294,379
Total assessed val. 1914..37,540,507
Tax rate ($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 R. Lom-
bard, former Town Treasurer. V.
94, p. 1519.
Public Playground Bonds.
4½s'13 J-J $29,000....July 1 '15-'43
Water Bonds.
3½s'05 A-O $42,000c..Oct 1 '14-'35
4s '06 A-O 210,000c..Oct 1 '14-'36
4s '07 F-A 26,000...Aug 1 '14-'37
3½s'09 A-O 40,000c..Oct 1 '14-'39
4s '12 J-D 33,000c.June 1 '14-'30
4s '15 A-O 30,000c..Apr 1 '16-'30
Water Co. Bonds (assumed).
4½s   --- $145,000........1925
Bridge Loan.
4½s'13 A-O $10,000..Apr 29 '14-'23
School Loan.
4s '06 A-O $68,000c..Oct 1 '15-'31
4s '08 A-O 28,000c..Oct 1 '15-'28
Sewer Loans.
4½s'13 A-O $7,200.Apr 29 '16-'23
4s '14 J-D 36,000c....June 1 '15-'32
Notes (Payable on Demand).
4s   --- $4,000 /6s ...$40,166.92
4½s   --- 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. (¾ act.) '14..16,495,062
Total tax (per $1,000) 1914..$19.00
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.
4s '13 M-N$75,000c.Nov 1 '15-'38
4s '14 M-N 75,000c.Nov 1 '15-'19
4s '14 F-A 50,000c.Aug 1 '15-'39
School Bonds.
4s '12 M-N$26,000..Nov 1 '15-'27
Water Works Bonds.
4s '07 J-D$142,000c.June 1 '15-'36
4s '09 J-D 20,000c.June 1 '15-'34
4s '11 J-D 50,000c.June 1 '15-'40
4½s'13 F-A 24,000c.Aug 1 '15-'38
BOND. DEBT Apr 29 '15..$462,000
Water debt (included)....   236,000
Temporary notes (add'l)..   60,000
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.
4s '97 J-J $25,000c.July 1 '15-'24
4s '04 J-D 11,250c.June 1 '15-'23
3½s'04 J-D   7,500c.June 1 '15-'24
Parker Street Bonds.
4½s'12 --- $9,500..Nov 1 '15-'22
Sewer Loans.
3½s'01 M-N $24,000c.May 1 '15-'26
3½s'01 F-A 11,900c.Aug 1 '15-'31
4s '03 M-S   8,500c.Sept 1 '15-'31
3½s'04 J-D 10,000c.June 1 '15-'34
3½s'04 A-O 30,000c.Oct 1 '15-'34
3½s'05 M-N 10,500c.Nov 1 '15-'35
3½s'09 F-A 20,000c.Aug 2 '26-'39
4s '10 J-J   6,000c.July 1 '15-'20
Playground Notes.
4s '09 A-O $33,000c.Oct 1 '15-'17
Surface Water Drain.
4s '10 --- $1,000c..Dec 1 '15-'16
Sewer Scrip.
4s '06 J-D $11,000c.Dec 1 '15-'36
Water Bonds.
4s '04 M-N$210,000c.May 2 '15-'34
4s '09 A-O 37,500c.Oct 1 '15-'34
TOTAL DEBT Jan 1 1915 $436,650
Tax valuation in 1914....11,346,367
Tax rate (per $1,000) 1914...$19.30
 INT. on school loans at Gardner
Sav. Bank; other loans at Nat. Shaw-
mut Bank, Boston.

GLOUCESTER.
Gloucester is in Essex County.
Incorporated town 1642; city 1874.
Highway Bonds.
4s '15 --- $10,000....1916-1925

Building & Impt. Bonds.
4s '11 A-O $63,000c.June 1 '15-'21
Water (Outside Debt Limit).
4s   A-O $676,000c.Oct 1 '15-'32
4s   A-O 57,000c..Apr 1 '16-'34
4s '05 A-O 20,000c..Apr 1 '16-'35
4s '06 A-O 21,000c..Apr 1 '16-'36
4s '07 A-O 26,000c..Apr 1 '15-'37
4s '09 A-O 25,000c..Apr 1 '15-'39
4s '08 A-O 28,000c..Apr 1 '15-'38
4s '10 A-O 16,000c..Apr 1 '15-'40
4s '11 A-O 27,000c..Apr 1 '15-'41
4s '12 A-O 18,000c..1915-1932
4s '13 A-O 28,000c..Apr 1 '16-'43
4s '14 A-O 30,000c..1915-1944
4s '15 A-O 30,000...1915-1945
Street Extens. (Out Debt Lim.)
3½s   J-D $26,000c..Dec 1 '15-'32
Sewer Bonds.
4s '14 J-J $10,000c....1915-1934
School House Loan.
3½s   J-D $7,500c.June 1 '15-'19
Bridge Loan (Out. Debt Limit).
4s '08 J-D $7,000c..Dec 1 '15-'21
City & Municipal Bonds.
4s   J-D $21,000c...1915-1917
4s '06 J-D 10,000c.June 1 '15-'16
4s '07 J-D 28,000c.June 1 '15-'18
4s   J-D 16,000c...1915-1918
4s   J-D 26,000c...1915-1926
4s   J-D 25,000c...1915-1919
4s   M-N 10,000c...1915-1919
4s   M-N 24,000c...1915-1920
4s   M-N 18,000c...1915-1920
4s   M-N 12,000c...1915-1920
4s   J-D 72,000c...1915-1932
4½s'13 M-N 54,000c.June 2 '15-'23
4s   J-D 36,000c...1915-1922
4½s'13 J-J 11,000c...1915-1923
4s '13 M-N 27,000c.Nov 1 '15-'23
Park (Outside Debt Limit)
4s '98 A-O $45,000c.July 1 '15-'38
GEN. DEBT Apr 1 1915.. $475,500
Street debt (additional)..   26,000
Park debt (additional) ..   45,000
Water debt (additional)..   978,000
Bridge debt (additional)..   7,000
TOTAL DEBT Apr 1'15..$1,531,500
Assess. value, real estate..20,260,255
Assessed value, personal.. 5,711,608
Total assessed val. 1914..25,971,863
 (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'la'n 1910, 5,705.
School Bonds.
3½s'99 J-J $38,000c.July 1 '14-'39
4s '08 J-D   3,780c. ...1915-1928
Notes.
4s   J-D $2,100..June 1 '15-'21
4s   Var   9,700............
5s   ---   2,280............
Funding Bonds.
4s '89 A-O $37,500c..Oct 1 '15-'39
BOND. DEBT Feb 1 1914 $81,050
Cash on hand...........   23,853
Assessed valuation 1914.. 3,243,720
Tax rate (per $1,000) 1914...$19.50
 INT. on funding bonds and school
3½s at Treas. office, school 4s at
First Nat. Bank, Boston, on notes
at Grafton Savings Bank.

GREAT BARRINGTON.
This town is in Berkshire County.
Inc. 1761. Popula'n 1910, 5,926.
School Bonds.
4s '07 J-D $45,500c.Dec 1 '15-'27
3½s   A-O 42,000r....Apr 1 1917
BOND. DEBT Apr 2 '15 $87,500
Floating debt...........   7,750
Sinking fund...........   33,993
Total value '14 (2-3 act.)- 6,925,479
Total tax rate (per $1,000)'14.$13.00
 INT. on 3½s in Pittsfield at Berk-
shire Co. Sav. Bank; on 4s in Boston
at Old Colony Trust Co.

**GREAT BARRINGTON FIRE
DISTRICT.**
4s '12 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 1753.
Library & School Refunding.
3½s   J-J $14,000c..Oct 15 1916
Sewer Loan.
4s '10 M-N $30,000c.Nov 1 '15-'20
School Loan.
4½s   A-O $14,000c&r Oct 15 1915
4s '10 J-J 13,000c..June 1 '15-'16
TOWN DEBT Dec 31 '14 $86,000
Total value '14 (abt. act.).13,040,972
Tax rate (per $1,000) 1914...$16.20
Population in 1910........10,427
 INTEREST payable at Greenfield.

GREENFIELD FIRE DIST. NO. 1.
Anticipation of Revenue Loan.
-s   --- $10,000.......Nov 1 1915
Water Supply Bonds.
4½s'13 J-D $46,500..June 1 '15-'28
Reservoir Notes.
4s '05 A-O $40,500.Apr 15 '16-'24
4s '10 M-N 60,000...Nov 1 '15-'30
TOTAL DEBT Dec 31 '14 $175,500
Valuation..............12,098,475
Tax rate (per $1,000) 1914...$2.10
 INT. payable at Treasurer's office.

GROVELAND.
This town is in Essex County.
Water-Plant Bonds.
4½s'14 A-O $50,000...Yrly to 1944
TOTAL BONDED DEBT (?
Population in 1910........ 2,253

HAMPDEN COUNTY.
County seat is Springfield.
Court-House Bonds.
4s '11 M-S$170,000c.Mch 1 '16-'32
Hall of Records Bonds.
4s '08 F-A $50,000c.Aug 15 '15-'19

BOND. DEBT Apr 2 '15 $220,000
Floating debt...........   30,808
Assessed valuation 1914..312,660,149
Population in 1910........231,369
 INT. at Old Colony Tr. Co., Bos.

HAVERHILL.
This city is in Essex County. Set-
tled 1640; incorp. as a city 1870.
Miscellaneous Loan.
4s '14 A-O$135,000c.Apr 1 '16-'24
-s   --- $67,000..........
-s '13 --- 63,000..........
                     1916
4s '14 A-O /30,000c...1917-1918
        |14,000.......1920
        \ 5,000....1920-1924
City Bonds.
4s '91 A-O $50,000c..Oct 1 1921
4s   A-O 50,000c..Apr 1 '22-'23
4s '06 A-O   3,000c..Apr 1 1916
4s '08 A-O 134,000c..Apr 1 1918
4s '08 A-O 39,000c..Oct 1 1918
3½s'09 A-O 105,000c..Apr 1 1919
4s '05 A-O   2,000c..Oct 1 1915
4s '06 A-O   4,000c..Oct 1 1916
4s '06 A-O   2,500c..Apr 1 1916
4s '07 A-O 37,000c..Apr 1 1917
4s '10 A-O 26,000c..Apr 1 '16-'20
4s '10 M-S 74,000c..Mar 1 '16-'20
4s '11 A-O 70,000c..Apr 1 '16-'22
4s '12 A-O 70,000c..Apr 1 '16-'22
4s '15 A-O 150,000c.Apr 1 '16-'35
 (See V. 100, p. 1691 for maturity.)
Playground Bonds.
3½s'09 A-O $22,000c....Apr 1 1939
4s '11 A-O   6,000c..Apr 1 '16-'21
School Bonds.
4s '06 A-O$25,000c..Apr 1 1926
4s '07 A-O 49,000c..Apr 1 1927
3½s'09 A-O   7,000c..Apr 1 1929
4s '10 M-S 113,000c..Feb 1 '15-'30
4s '10 F-A 10,000c..Aug 1 '15-'24
Hospital Bonds.
4s '12 A-O $51,000c.Apr 1 '16-'23
Bridge Bonds.
4s '08 J-D $122,000c..June 1 1928
4s '11 A-O 32,000c..Apr 1 '16-'31
Water Loans.
4s '92 J-D $500,000c..Dec 1 1922
4s '97 J-D 100,000c..Dec 1 1927
Water Bonds. (*Bradford annexed
 Jan. 4 1897.*)
4s '95 J-D $36,000c.July 1 '15-'22
 INT. on water bonds and on cer-
tain 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 May 1 '15—
Municipal bonded debt...$1,596,000
Sinking funds...........   373,056
NET DEBT............ 1,195,944
Water debt (additional) .. 636,000
Water sinking fund (add'l) 249,671
Net water debt.........   386,329
TOTAL NET DEBT..... 1,582,273
Total valuation 1914......42,296,653
 (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.
4s '12 --- $28,000....1915-1922
Office-Building Notes.
4s '12 --- $12,000....1915-1917
Fire-Department Notes.
4s '12 --- $3,000....1915-1917
TOTAL DEBT Dec 1913.. $63,685
Assessed valuation 1914..$8,286,197
Tax rate (per $1,000) '14....$17.00
Population in 1910........ 4,965

HOLBROOK.
This town is in Norfolk County.
Inc. Feb. 29 1872. Pop. '10, 2,816.
Water Works.
4s   A-O $40,000c...Apr 1 1917
4s   J-J 35,000c...July 1 1922
4s '04 J-J   3,000c.July 1 '23-'25
4s '09 J-J   4,000c.July 1 '26-'29
4s '11 J-J 12,000c....1924-1932
4s   A-O   2,000r...1923-1924
-s   ---   4,000c....1933-1934
Refunding Loan.
4s '11 J-D $17,600..June 1 '15-'30
BOND. DEBT Apr 2 '15..$117,600
Floating debt...........   5,684
Sinking fund assets......   46,720
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.
4s '07 A-O $11,000...Apr 1 '16-'37
4s '08 M-N 6,500r.May 1 '16-'28
3½s'09 M-S   4,000c.Mch 1 '16-'19
4s   M-N   3,000...May 1 '16-'18
Highway Bonds.
3½s'09 M-S $24,000c..Mch 1 '16-'19
4s g '14 J-D /63,000c....June 1 '15-'23
        \ 6,000c....June 1 1924
4s '15 M-S 70,000c...Mar 1 '16-'25
*Gas & Electric Light Bonds.
3½s'02 J-D$432,000r..Dec 1 '15-'32
3½s'05 M-N 10,000r..Nov 1 '15-'19
3½s'05 A-O 23,000r..Apr 1 '16-'20
3½s'05 M-S 12,000r.Sept 1 '15-'20
4s '07 A-O 15,000r..Apr 1 '16-'38
4s g '08 A-O 142,000r..Apr 1 '16-'38
4s '09 A-O 14,000r..Apr 1 '16-'40
4s '10 M-N 115,000...Mch 1 '16-'40
4s g '12 F-A 134,000r..Feb 1 '16-'42
4s   M-N 95,000c.May 1 '16-'34
*Holyoke & Westfield RR. Bds.
4s '10 J-Ja$218,000...July 1 '15-'50
Water Loans.
4s '97 J-D $250,000c&r Jan 1 1927
4s '00 J-J 50,000...July 1 1930
4s   J-J 142,000...July 1 '14-'40
Police & School Bldg. Bonds.
4½s'13 J-D$300,000r..June 1 '23-'33
Smith's Ferry.
4s '10 M-N$40,000...May 1 '16-'30

HOLYOKE (Concluded).—
School Loans.
4s g '97 M-S*$109,000c&r.Mch 1 '17
3½s'00 M-N 37,500c&r.May '16-'20
3½s'05 M-S 30,000c..Sept 1 '15-'20
4s '07 A-O 5,000...Apr 1 '16-'25
4s g '08 A-O 19,500r..Apr 1 '16-'28
4s g '95 J-D 150,000c&r.June 1 1915
4s g '96 J-D*100,000c&r.July 1 1915
4s '09 M-S 7,500...Sept 1 '15-'19
4s '10 M-N 45,000..May 1 '16-'30
4s g '11 A-O 65,000c..Apr 1 '16 '28
Sidewalk Bonds.
4s g '14 J-D $20,000c..June 1 '15-'19
4s '15 M-S {6,000..Mar 1 '16-'17
           {6,000..Mar 1 '18-'20
Sewer Bonds.
4s '04 M-N $19,000...May 1 '16-'34
4s '06 F-A 22,000...Aug 1 '15-'36
4s g '08 A-O 13,000c.Apr 1 '16-'28
4s g '08 M-N 500c...May 1 1916
4½s'09 M-S 14,000c.Mch 1 '16-'29
4s '15 M-S 15,000...Mar 1 '16-'30
Municipal Purpose Bonds.
3½g'13 J-D$141,000c...June 1 '15-23
4s g '13 M-N 22,500c...Nov 1 '15-'23
4s g '13 J-D 122,000...June 1 '15-'33
4s g '14 J-D {10,000c.June 1 '15-'16
             {72,000c.June 1 '17-'34
4s '15 M-S 76,000...Mar 1 '16-'34
Miscellaneous Bonds.
4s '06 F-A $13,000c..Aug 1 '15-'16
4s '07 A-O 44,500...Apr 1 '15-'27
4s g '08 A-O 12,000c..Apr 1 '16-'18
4s g '09 J-J 115,000r..July 1 '15-'29
4s '10 M-N 40,000...May 1 '16-'20
4s g '11 A-O 114,000c.Apr 1 '16-'21
4s '12 --- 20,000...Oct 1 '15-'22
* Debt exempted by special Acts of Legislature. a Coup. 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
H. & 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. 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.
4s J-D $13,000..June 1 '15-'27
3½s J-D 13,800..Nov 5 '14-'28
3¼s'06 J-D 23,000..Dec 31 '14-'36
3.80s A-O 16,500..Oct 1 '14-'38
3⅜s J-J 4,200..July 1 '14-'34
3¾s J-J 1,600..Dec 1 '14-'29
3.80s J-J 9,200..May 15'14-'41
4¼s'31 J-D 6,000..J'ne 16 '14-'18
Electric Light Notes.
3.65s M-N $7,500..Nov 2 '15-'29
4s J-J 1,000..July 1 1915
4s M-N 1,200..May 1 '15-'17
Water Bonds.
4s J-D $4,500..June 1 '15-'32
Sewer Bonds.
4s M-N $64,000c..May 1 '14-'34
3⅛s M-N 40,000c.Nov 1 '15-'28
4s M-N 2,700c.May 1 '15-'23
Sewer Notes.
3.90s'10 J-J $13,000..Nov 1 '15-'40
4¼s'13 J-J 2,700..J'ne 16 '15-'23
Improvement Notes.
4s J-J $1,000..Aug 1 '15-'16
4s '06 M-N 2,600..Nov 22'15-16
Electric Light Bonds.
4s J-D $13,000c.July 1 '15-'27
4½s'13 J-D 8,500..June 1 '15-'31
Refunding Bonds.
4s A-O $7,500c.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 1914__ 4,231,957
(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.

IPSWICH.
This city is in Essex County. Inc. 1634. Popula'n 1910, 5,777.
Water Loans.
4s J-J $160,000c..1924 & 1927
4s A-O 30,750r__1915-1924
Light Loan.
4s Var $62,950__1915-1924
BOND. DEBT Apr 1 '15__$286,550
Sinking fund_____ 80,309
Assess. val. '14 (¾ act.)__5,526,850
Tax rate (per $1,000) 1914__$18.00
INTEREST on coupon bonds at Boston at Old Colony Trust Co.

LAWRENCE.
This city is in Essex County. Incorporated 1853. Commission government adopted Nov. 7 1911.
Insurance Loan of 1913.
4½s'13 A-O $7,000c..Apr 1 '16-17
Ordinary Debt Loan.
4s '05 J-D $10,000...Dec 1 1915
4s '06 J-D 20,600..Dec 20'15-'16
4s '08 J-D 60,000...Dec 1 '15-'18
4s '09 J-D 18,000..June 1 '15-'19
4s '10 J-D 96,000..Dec 1 '15-'20
School Bonds.
4s '08 F-A $72,000c..Aug 1 '15-'23
4s '09 F-A 70,000..Aug 1 '15-'24
4s '10 A-O 72,000c.Oct 1 '15-'30
4s '14 J-J 100,000..July 1 '15-'34
Municipal Loans.
4s '04 J-J $262,000...July 1 1924
4s '09 J-D 43,000c.Dec 1 '15-'19
4s '12 M-S 350,000c.Mch 1 '16-'22
Police-Station Bldg. Bonds.
4s '14 J-J $100,000c...July 1 '15-'34

Sewer Bonds.
4s '07 J-D $57,500c.June 1 '15-'37
4s '08 A-O 13,000...Apr 1 '16-'28
4s '10 M-S 56,000c.Sept 1 '15-'30
4s '95 J-D 16,500...Dec 1 '15-'25
4s '97 M-N 4,500...Nov 9 '15-'17
4s '98 J-D 27,000...June 1 '15-'23
4s '08 J-D 14,000...Dec 1 '15-'28
4s '15 A-O 40,000...Apr 1 '16-'35
Engine House Bonds.
4s '06 Oct $4,000..Oct 1 '15-'16
4s '08 J-D 20,000..Dec 1 '15-'18
Fire Protection Bonds.
4s '05 J-D $600......Dec 1 '1915
4s '06 J-J 34,000c.July 1 '15-'31
Paving Bonds.
4s '06 A-O 30,000...Oct 1 '15-'16
3½s'09 J-D 65,000c..June 1 '15-'19
4s '10 F-A 90,000...Aug 1 '15-'20
4s '12 A-O 105,000...Oct 7 1922
4½s'13 M-S 90,000......Sept 1923
4s '14 J-D 250,000c.June 1 '15-'24
Water Bonds.
4s J-J $712,000...July 1 '23 & '36
Culvert Loan.
4s '09 M-N $5,000...Nov 10 '15-19
Hospital Loan.
4s '09 M-N $5,600..May 1 '16-'19
Public Improvement Loan.
4s '08 J-D $32,000..June 1 '15-'18
Fire-Station Loan.
4s '08 F-A $10,500..Feb 1 '16-'18
Bridge Loans.
4s '06 Sept $2,200..Sept 1 '15-'16
4s '06 M-N 6,000...Nov 1 '1915
4s '08 F-A 3,000..Feb 1 '16-'18
4s '15 A-O 300,000c..Apr 1 '16-'45
4s '14 J-J {340,000c...July 1 '15-'34
           {160,000c...July 1 '34-'44
BOND. DEBT | Inside lim.$1,544,300
Jan 1 1915. | Out. limit.1,440,500
TOT. BD. DT. May 2 '15 $3,351,993
Sinking fund_____ 397,407
Borrow. capac._____ 569,329
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 $3,69,6975.

LENOX.
This town is in Berkshire County. Inc. 1767. Population 1910, 3,060.
School Notes.
4s '08 J-D{$40,000..June 1 '15-'18
           {5,200...June 1 1919
-s {24,000..Nov 1 '15-'18
Engine-House Notes.
4s '09 A-O $11,000...Oct 15 '15-'16
TOTAL DEBT Apr 6 '15__$80,200
Assess. val. (2-3 act.) '14...9,114,387
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.
4s '13 M-S{$28,000..Sept 1 '15-'18
           {90,000..Sept 1 '19-'33
Miscellaneous Loans.
4s '06 F-A $65,000...Aug 1 1916
Sewer Notes.
4¼s'08 J-J $16,000....Jan 1 1918
Town Hall.
4½s'03 J-J $13,900...July 1 1918
4s '94 M-S 81,000...Mch 1 '15-'22
4s '14 {24,000..Nov 1 '15-'26
       {1,000...Nov 1 1927
Water Works.
4s'95&'96A-O$152,000 Oct 1 '25 &'26
Refunding Water Bonds.
3¼s'00 A-O $10,000....Aug 27 1915
School Bonds and Notes.
3¼s'04 J-J $10,000.....July 1 1916
4s '04 J-J {30,000.July '20-'23-'24
           {10,000....July 1 1917
3¼s'05 F-A 100,000...Aug 1 '15-'23
3¼s'06 M-S 8,000...Sept 1 1925
Library Bonds.
4s 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. (¾ act.) '14...13,419,395
Total tax (per $1,000) 1914___$21.50
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.
Debt of Town—Jan. 1 1915.
Water debt_____$177,400
Fire Department loan___ 14,000
School debt_____ 65,500
Parks_____ 29,000
Town-hall loan_____ 1,500
Trust funds_____ 21,500
TOTAL DEBT Jan 1 '15.. 308,900
Tax val. 1914 (abt. act.)..9,012,626
Tax rate (per $1,000) 1914__$21.00
Population in 1910_____4,970

LINCOLN.
This town is in Middlesex County. Inc. Apr. 23 1754. Pop. '10. 1,175.
Water Bonds.
4s J-D $10,000c......1917
3¼s J-D 32,000...1930 & 1932
4s J-D 10,000c....1933-1934
4s J-D 14,000c......1936
4s J-D 4,000c......1937
4s '11 6,500c...$500 yearly
4,500c...$500 yearly
School Bonds.
4s '13 J-D $30,000c..Jan 1 '16-'28
BOND. DEBT Apr 1915..$111,000
Water debt (incl.)_____ 81,000
Water sinking fund_____ 24,000
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.
4s '12 --- $215,825......1914-1922
4½s'13 --- 252,900......1915-1923
4s '13 J-D {61,800......1915-1918
           {6,250......1919-1923
Trust Fund Bonds.
4s '14 --- $10,000......1915-1924
Park Loan.
4½s'09 J-D $1,000...Dec 6 '15-'19
Sidewalk Loan.
4s '07 J-D $3,000...June 1 '15-'17
Public Bldg. Impt. Loan.
4½s'07 F-A $3,750...Aug 1 '15-'17
C. H. & M. Building.
4s '00 A-O $450,000...Oct 1 1920
Schools.
4s '91 A-O$150,000.....Apr 1 1921
4s '96 J-J 200,000.....July 1 1926
4½s'07 J-D 22,500.Dec 16 '15-'17
Sewer Bonds.
4½s'06 F-A $6,000...Aug 7 '15-'16
4½s'07 J-D 6,000...June 1 '15-'17
4½s'07 F-A 7,875.Aug 10 '15-'17
4s '08 M-N 22,500.May 15 '16-'18
4s '08 J-D 8,000.June 10 '15-'18
4s '10 M-N 25,000c.May 1 '16-'20
4s '11 --- 30,000...May 1 '16-'21
4s '12 A-O 35,000c.Apr 1 '16-'22
4s '13 --- 3,600......1915-1923
4s '14 M-N 47,500c.May 1 '16-'34
4½s'14 M-N 20,000c.Nov 1 '15-'34
4s '15 --- 40,700 0........
City Stable Bonds.
4s '12 F-A $31,500...Aug 1 '15-'32
Public Building Bonds.
4s '12 M-S $19,800...Sept 1 '15-'32
4s '13 J-J 5,400...Jan 1 '16-'33
4s '13 --- 12,350.....1915-1933
Paving Loan.
4½s'06 F-A $3,060...Aug 7 '15-'16
4½s'06 A-O 5,340...Oct 2 '15-'16
4½s'07 F-A 10,350...Aug 1 '15-'17
4s '08 M-N 9,300.May 15 '16-'18
4s '08 F-A 19,000...Aug 1 '15-'18
4s '12 F-A 21,825......1917-1919
4s '10 M-N 40,800c.May 1 '15-'20
4s '12 --- 4,080......1915-1922
4s '14 M-N138,000...May 1 '15-'24
4s '15 --- {100,000......1916-1920
           {50,000......1921-1925
Library Bonds.
4s '12 M-S $3,200...Sept 1 '15-'22
Miscellaneous.
3½s'05 J-D 7,150...June 1 1915
3½s M-S 8,330...Sept 26 1915
3½s'05 A-O 7,740...Oct 26 1915
3½s'05 M-N 220...Nov 28 1915
3½s'05 J-D 6,575...Dec 30 1915
4s '06 --- 8,000......1915-1916
4s '06 J-D 1,160.Dec 29 '15-'16
4s '06 J-J 6,332.July 20 '15-16
4½s'07 M-N 36,000c..Nov 1 '15-'17
5s '07 --- 6,000......1915-1917
4s '08 --- 76,000......1915-1918
4s '08 J-D 2,960.June 10 '15-'18
4s '08 F-A 2,920...Aug 1 '15-'18
4s '00 M-S 25,450...Sept '15-'19
4s '10 J-D 12,000c.Dec 1 '15-'20
4s '11 M-S 16,450...Sept 1 '15-'21
4s '11 --- 82,950...June 1 '15-'21
4s '11 J-J 30,800...July 1 '15-'21
4s '11 --- 51,415......1915-1921
4s '12 --- 23,600......1914-1922
4s '12 --- 24,600......1915-1922
Charitable Bequests.
6s semi-ann $36,000......Perpetual
Bridge Loan.
4s '06 --- $24,240...Sept 1 '15-'20
4½s'13 M-S 18,000......1915-1923
Police & Fire Dept. Loan.
4s '10 --- $1,560...Dec 1 '15-'20
Water Works.
4s '90 M-N$1,000,000..Nov 1 1920
4s '06 --- 14,200...Nov 1 '15-'16
4s '10 J-D 36,000c.Dec 1 '15-'20
4s '11 F-A 70,000...Aug 1 '15-'21
4s '12 M-S 18,750...Sept 1 '15-'19
4s --- 48,750......1920-1932
4½s'13 --- 75,000............
4s '15 --- {60,000......1916-1920
           {165,000......1921-1935
Sewer and Paving Loan.
3½s'09 J-D $60,000c.June 10 '15-'19
Bonds assumed by Tewksbury Annex.
3½s'06 J-J $1,255...July 9 '14-'16
4½s'06 M-N 5,400...Nov 9 '15-'16
Fire Department Loans.
4½s'07 F-A $1,650.Aug 24 '15-'17
4½s'07 J-D 10,600.Dec 16 '15-'17
Damage Claims Loan.
4s '08 J-D $685.20 Dec 30 '15-'18
Moths Loan.
4½s'07 J-D $450...Dec 5 '15-'17
Hospital Sheds Loan.
4½s'07 J-D $1,050.Dec 14 '15-'17
City debt Jan 1 1915____$2,598,187
Sinking funds_____ 538,733
Net debt Jan 1 1915___ 2,059,454
Water debt (additional)__ 1,340,150
Water sinking fund (add'l) 714,965
Borrowing capac. Dec 1 '14. 309,955
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 4s 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.
4s J-J $8,000r...Jan 1 '16-'18
4s J-J 25,000r..Jan 1 '16-'29
BOND. DEBT Apr 1 '15__ $36,000
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.
3½s M-N $5,000r...Nov 1 1915
3½s J-J 8,500r...Jan 1 1916
4s M-N 10,000r..M&N 1 1916
4s M-S 3,000r...Sept 1 1916
4s J-D 2,500r...Sept 1 1916
4s M-N 3,000r...May 1 1917
4s A-O 5,000r...Oct 1 1918
4s F-A 5,000r...Feb 1 1920
Fire and Police Bonds.
4s '14 J-D $200,000r.June 1 '15-'34

Bldg. and Equip. Bonds.
4s '14 J-J 14,600c.July 1 '15-'34
4s '14 --- $200,000r.June 1 '15-'34
Municipal Loans.
4s '12 M-N$67,000c..Nov 1 '15-'32
4½s'13 F-A 81,000...Aug 1 '15-'23
4½s'13 M-S 80,000...Mar 1 '16-'23
4s '13 M-N 4,500...Nov 1 '15-'23
4s '13 J-D *33,800c.Dec 1 '15-'33
Charles River Basin Loan.
4s '11 M-N*$10,500r...1915-1921
Park Loan.
4s J-D $30,000c...July 1 1919
4s A-O 6,000r...Oct 1 1919
4s A-O 20,000r...Apr 1 1920
4s A-O 5,000r...Oct 1 1920
4s M-N 13,250r.May 1 '16-'18
4s '10 J-D 5,000r...June 1 1920
School-House Loan.
4s J-J *$35,000r...Jan 1 1918
4s A-O 25,000r...Apr 1 1918
4s J-D 10,700r...June 1 1916
4s M-N *26,000r...Nov 1 1927
4s J-J 5,000r...July 1 1916
4s J-J 3,500r...Jan 1 1917
4½s M-N 14,200r...Nov 1 1916
4s M-N 11,000r...May 1 1917
4½s M-S 4,000r...Sept 1 1917
3½s J-J 28,600r...July 1 1915
4s F-A 3,000r...Aug 1 1928
4s M-S *78,000c.Mar 1 '16-'28
4s '09 M-S 16,000r...Sept 1 1929
3½s M-N 35,000r...May 1 1929
4s A-O 5,000r...Oct 1 1929
3½s *70,000r..Mch 1 '16-'29
3½s M-N *32,000r.May 1 '16-'29
4s '10 F-A 60,000r.Feb 1 '16-'30
4s '10 J-J 9,000r...June 1 1920
4s A-O 1,000r...Oct 1 1920
4s '11 J-D *85,000r......1915-1921
4s '13 F-A 15,000r..Feb 1 '16-'33
4½s'13 A-O 54,000...Apr 1 '16-'33
4s '14 A-O {15,000r.Apr 1 '16-'30
           {2,000r.Apr 1 '31-'34
4s '15 M-S 119,000..Mar 1 '16-'45
4s '14 F-A 30,000..Feb 1 '15-'34
4½s'14 A-O 150,000..Oct 1 '15-'34
Drainage Bonds.
4s M-N $2,500r...Nov 1 1916
4½s M-S 5,000r...Sept 1 1917
4s M-S 30,000c...Mch 1 1938
4s M-N 35,500r.Nov 1 '15-'42
4½s'13 M-S 31,400r.Mar 1 '16-'42
4s '14 M-S 29,000r.Mar 1 '16'-'44
4s '14 M-S 20,000r.Mar 1 '15-'45
Public Improvements.
4s M-S $60,000c...Mch 1 1918
4½s M-N 2,300r...Nov 1 1917
4s M-S 5,500r...May 1 1916
4s M-S 3,500r...Sept 1 1918
4s M-N 34,500r.May 1 '16-'17
4s M-N *42,500r...May 1 1928
4½s A-O *30,000r...Jan 1 1919
4s J-J 10,000r...July 1 1915
4s M-N 14,000r...May 1 1916
4½s F-A 13,000r...Aug 1 1917
3½s M-S 20,500r...Mch 1 1919
4s '12 M-N*64,000r...Nov 1 '15-'32
4s M-N 44,000r.May 1 '16-'32
4s M-S 56,200r.Mar 1 '16-'22
4s J-J 5,600r.Jan 1 '16-'22
4s '12 M-N 11,000r.Nov 1 '15-'32
4s M-S 45,000r...Mar 1 1920
4s M-N106,800r.Nov 1 '15-'21
4s M-N 30,800r.Nov 1 '15-'21
4s '10 J-J 50,300r...July 1 1920
4s '10 A-O 8,500r...Oct 1 1920
4s '13 J-D 31,500r...Dec '15-'23
4s '14 M-S 15,000r.Sept 1 '15-'29
Fire Department.
4s A-O*$10,000r...Apr 1 1916
4½s J-D 2,350r...Dec 1 1917
Water Loan.
4s M-S $10,000r...Sept 1 1916
4s A-O 9,000r...Oct 1 1916
4s J-J 7,500r...July 1 1917
4s F-A 5,000r...Aug 1 1917
4s A-O 2,000r...Oct 1 1917
4s A-O 15,000r...Apr 1 1918
4s J-D 10,000r...June 1 1918
4s J-J 85,000c&r.July 1 1918
4s J-J 75,000r...July 1 1919
4s J-J 35,000r...Jan 1 1920
4s A-O 200,000r.Apr 1 '20-'21
4s A-O 25,000r...Oct 1 1921
4s J-J 50,000r...Jan 1 1922
4s J-J 25,000r...July 1 1922
4s A-O 40,000r...Apr 1 1923
4s J-D 215,000r.July 1 '25-'26
4s A-O 10,000r...Oct 1 1928
4s J-J 75,000r.July 1 '27-'29
4s J-J 25,000r...Jan 1 1930
4s A-O 25,000r...Oct 1 1930
3½s J-D 6,000r...Dec 1915
4s A-O 2,000r...Apr 1 1916
3½s M-N 24,500r...May 1 1916
3½s J-D 3,500r...June 1 1917
3½s F-A 6,500r...Feb 1 1918
4s J-J 25,000r...July 1 1931
3½s J-J 75,000r...Jan 1 1932
4s '11 J-D 155,500r.June 1 '15-'41
4½s'13M-S {133,000..Sept 1 '15-'33
          {60,000......Sept 1 '34-'43
4s '14 M-N{126,000r.Nov 1 '15-'23
          {260,000r.Nov 1 '24-'33
4s '14 --- 220,000r.Nov 1 '16-'43
Street Improvement.
4s A-O*$125,000r...Apr 1 1920
4s A-O *25,000r...Oct 1 1921
3½s'05 M-N *125,000r...Apr 1 1935
3½s M-N 5,000r...Nov 1 1915
4s J-J 7,500r...July 1 1916
4s M-S 5,000r...Sept 1 1916
4s J-D 13,000r...Dec 1 1926
4⅛s M-S 5,000r...Sept 1 1917
4⅛s M-N 5,700r...Nov 1 1917
3½s J-D 6,650r...Dec 1 1917
4s J-D 10,000r...Dec 1 1918
3½s M-S 750r...May 1 1918
4s '09 M-S 20,000r...Sept 1 1918
4s M-S 25,000r...Mar 1 1919
3½s M-S 25,000r...Mar 1 1919
4s '13 M-S 3,000r.Mar 1 1919
4s '14 F-A 40,500r.Feb 1 '16-'24
4s '14 M-S 103,500r.Mar 1 '16-'24
4s '15 M-S 70,000r.Mar 1 '16-'45
City-Hall Repair.
4s M-N $1,800r...Nov 1 1917
3½s F-A 6,000r...Aug 1 1919
Public Library Loan.
4s A-O*$35,000r...Apr 1 1917

LYNN (Concluded)—
Sewer Loan.
4s	A-O*	$40,000r	Apr 1 1916
4s	A-O*	40,000r	Apr 1 1927
4s	J-D	11,000c	Dec 1 1928
3⅛s	J-D	10,000r	June 1 1939
3⅛s	M-S	30,000r	Mar 1 1939
3½s	M-S	37,000r	Mar 1 1940

Municipal Deficiency Loan.
4s	J-D	$5,000r	Dec 1 1916
4½s	J-D	18,000r	Dec 1 1917
4s	J-D	70,000r	Dec 1 1918
4s	J-D	13,000r	Dec 1 1920

*Loans marked (*) are authorized by special Acts of Legislature in excess of the city's legal debt limit. Total outstanding bonds thus authorized is $1,348,800.

TOTAL DEBT, &C.—Dec. 31 '14.
Munic. loans (inside limit) $2,107,400
Special loans (outside limit) 1,348,800
Water loans (outside limit) 2,254,000
Total loans (excepting temporary tax loans) 5,710,200
Sinking funds—
For municipal loans 305,724
For special loans 340,811
For water loans 737,368
Total sinking funds 1,383,902
Balance net funded debt 4,326,297

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

ASSESSED VALUATION.—
	1914.	1913.
	$	$
Real estate	71,898,815	68,330,135

(Assessed at ¾ cash value.)
Personal	18,407,015	17,675,842
Total	90,305,830	86,005,977
Tax (per M)	20.00	20.00

	1912.	1900.
	$	$
Real estate	64,195,830	42,364,060

(Assessed at ¾ cash value.)
Personal	17,333,524	9,291,126
Total	81,529,354	51,655,186
Tax (per M)	19.40	18.00

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

MALDEN.
This city (P. O. Boston) is in Middlesex County. Inc. March 31 1881. The city owns property valued at $1,954,200, not incl. the water-works, which cost $943,133.79.
4s '15 $89,000
Street Loans.
5s '07	M-N	$1,000	May 1 1916
4s '09	M-S	12,000	Mar 1 '16-'19
3⅛s'09	A-O	4,000	Apr 1 '15-'19
4s '10	M-N	1,000	June 1 1915
5s '10	J-D	1,000	June 1 1915
4s '11	J-J	9,000	July 1 '15-'33
4s '12	J-J	9,000	1915-1922
4s '13	A-O	63,000	Apr 1 '16-'23
4s '14	A-O	46,000	Apr 1 '16-'24
4s '14	A-O	12,000	Apr 1 '16-'19

Drainage Bonds.
3⅛s'02	J-J	$15,000	July 1 1932
3⅛s'04	J-J	20,000	July 1 1934
4s '08	J-J	10,000	July 1 1938
3⅛s'09	A-O	20,000	Apr 1 1939
4s '10	M-N	6,000	June 1 '15-'20
4s '11	J-J	24,000	July 1 1941
4s '12	J-J	10,000	July 1 1942
4s '14	A-O	19,000	Apr 1 '16-'34

School House Loans.
4s '95	J-J	$1,750	July 1 1915
4s '95	J-D	1,850	June 1 1915
4s '97	F-A	9,000	Aug 1 '15-'17
3⅛s	F-A	26,500	Aug 1 '15-'25
4s '06	J-J	138,000	July '15-'26
4s '08	J-J	9,800	July 1 '15-'28
4s	J-J	48,000	July 1 '15-'26

Police-Station Loans.
4s '06	J-J	$28,000	July '15-'26

Municipal Loan.
5s '07	J-J	$12,000	July '15-'17
4s '08	J-J	4,000	July 1 '15-'18

Fire Department.
3⅛s	J-J	$8,000	July 1 '15-'22
4s '06	A-O	9,000	July 2 '15-'23

Hospital Bonds.
3⅛s	J-D	$10,000	Dec 1 '15-'24
4s '11	J-J	7,000	July 1 '15-'31

Public Parks.
4s '94	J-J	$80,000	July 3 1944
4s '95	J-J	20,000	July 3 '45&'47
4s '99	J-J	25,000	July 3 1924
3⅛s'01	J-J	12,000	July 1 1926
4s '04	J-J	18,000	July 3 1929
4s '07	J-D	25,000	Dec 2 1932
4s '10	M-N	10,000	Nov 1 1934
4s '11	J-J	5,000	July 1 1936
4s '14	A-O	6,000	Apr 1 '16-'21

Water Construction.
4s '96	J-J	$19,000	Jan 1 1916
4s '96	J-J	15,000	July 1 1916
4s '09	J-J	36,000	July 1 1919
3⅛s'00	J-J	15,000	July 1 1930
3⅛s'02	J-J	50,000	July 1 '22&'23
3⅛s'04	J-J	23,000	July 1 1924
3⅛s'05	J-J	25,000	July 1 1925
4s '11		12,000	Sept 1 1931

Sewerage.
4s '92	M-N	$50,000	May 2 1922
4s '93	M-N	100,000	May 2 1923
4s '94	M-N	200,000	May 2 1924
4s '95	M-N	150,000	May 2 1925
4s '96	M-N	100,000	May 2 1926
3⅛s'03	M-N	30,000	May 2 '33-'35
5s '07	M-N	2,000	May 1 '16-'17
4s '08	A-O	20,000	July 1 1938
3⅛s'09	A-O	20,000	Apr 1 1939
4s '09	J-J	30,000	July 1 1939
4s '10	M-N	35,000	May 1 1940
4s '12	J-J	20,000	July 1 1942
4s '13	A-O	40,000	Apr 1 1943
4s '14	M-S	29,000	Mar 1 '16-'44

Debt April 1 1915.
Total debt	$1,549,500
Sinking fund, &c	629,140
Net debt	1,220,360
Water debt (included)	195,000
Water sinking fund (incl.)	169,063
Total val. '14 (abt act)	42,389,420
Tax rate (per $1,000) 1914	20.00
Population in 1910	44,404

INT. at First Nat. Bank, Boston.

MANCHESTER.
This town is in Essex County. Inc. 1645. Population 1910, 2,673.
Sewer Loan.
4s	s-a	$217,000c	

($8,000 payable annually.)
Water Bonds.
4s '08	M-S	$124,000c	1916-1935

BOND. DEBT Jan 1 '15	$341,000
Tax valuation 1914	16,818,740
Tax rate (per $1,000) 1914	$11.20

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

MANSFIELD.
This town is in Bristol County. Inc. 1775. Population 1910, 5,183.
General Debt Bonds.
4s		$40,000	June 1922
4s		10,000	May 1916

School Bonds.
4s '11	J-J	$34,000	1915-1931
4s '11	M-S	7,000	Sept 1 '15-'21

Lighting Bonds.
4s '11	M-S	$19,500c	Sept 1 '15-'34
4s	J-D	7,000	June 1 1935
4s	A-O	40,000	Oct 1 1933
4s	A-O	3,000	Apr 1 1934
4s	A-O	22,000	Apr 1 '16-'37

BOND. DEBT April 1915	$182,500
Assessed valuation 1914	4,530,985
Tax rate (per $1,000) 1914	$22.80

INT. at First Nat. Bank, Boston.

MANSFIELD WATER SUPPLY D.
4s '14	J-J	$75,000c	July 1 '15-'39
4s '88		75,000	1918
4s '95		25,000	1925
4s '03		10,000	1933
4s '12		10,000	Due $1,000 yly

BOND. DEBT July 1915	$195,000
Value of taxable property	3,847,250
Population in 1914 (est.)	4,400

INT. at First Nat. Bank, Boston.

MARBLEHEAD
This town is in Essex County. Inc. 1649. Population 1910, 7,338.
Street Bonds.
4s '11	M-N	$25,000c	May 1 '16-'20

Electric-Light Bonds.
4s '94	J-J	$50,000c	July 1 1924
4s g'09	M-N	20,000c	Nov 1 '15-'24

Water Bonds.
4s '89	M-N	$6,400c	May '16-'19
4s '90	J-J	26,500c	July '15-'20
3⅛s'09	M-N	9,000	May 1 '16-'24
4s '10	M-N	23,000c	May 1 '16-'29
4s '88	M-N	8,500c	1916-1918
4s '87	M-N	4,500c	1915-1917
4s '92	J-D	7,000c	1916-1921
4s '95	J-J	15,000c	1919-1921
4s '11	M-N	6,000c	May 1 '16-'21
4s '12	M-N	21,000c	May 1 '16-'22

School House Bonds.
3⅛s'03	J-D	$18,000c	1915-1923
4s '06	J-D	24,000c	June 1 '15-'26
4s '12	J-D	75,000	1915-1932
4s '13	J-D	38,000c	June 1 '15-'33

BOND. DEBT Apr 5 '15.	$388,500
Sinking fund	27,820
Water debt (included)	133,500
Total valuation 1914	11,110,946
Tax rate (per $1,000) 1914	$22.00

INTEREST is payable at Boston.

MARION.
This town is in Plymouth County. Inc. 1852. Population 1910, 1,460.
Mill Street Loan.
6s '14	M-S	$2,200	Sept 1 1915

School Loan.
4s '14	A-O	$20,000c	Apr 15 '16-'20

Sewer Loan
3⅛s'06	s-a	$11,000	Jan 31 '16-'26
4s '07	A-O	2,750	Apr 29 '16-'26

Water Loan
4½s'08	J-J	$88,000c	Jan 1 '16-'38

TOTAL DEBT Dec 31 '14	$129,200
Assess. val. '14 (abt act)	5,875,340
Tax rate (per $1,000) 1914	$10.40

INT. on water loan payable at Old Colony Trust Co., Boston; on sewer loan at Wareham Sav. Bank; on school loan at Nat. Bk. of Wareham.

MARLBOROUGH.
This city is in Middlesex Co. Inc. May 23 1890. Popula. '10, 14,579.
Refunding Notes.
4s '14	M-N	$15,000c	Nov 1915

Sewer Bonds
4s	J-J	$20,000c	July 1 1918
4s '04	J-J	12,000c	July 1 1929
4s	M-N	13,000c	Nov 1 1933
4s '10	J-J	42,000c	July 1 '15-'35
4s '11	F-A	12,000c	Aug 1 '15-'26

Street Notes.
4½s'13	J-D	$10,800c	June 2 '15-'23

Water Bonds
4s	M-S	$30,000c	Sept 1 1921
4s	F-A	150,000c	Aug 1 1922
4s	M-S	70,000c	Sept 1 1924
4s	J-J	50,000c	July 1 1926
4s	M-N	20,000c	May 1 1930
4s	J-D	2,350	
4s '14	M-N	9,600c	May 1 '16-'19

General Loans
4s	J-D	$50,000c	June 1 1915

City Hall Bonds
4s '05	J-J	$30,000c	July 1 '15-'24
4s	J-J	7,000c	Jan 1 '16-'22

School Notes
4s	J-J	$12,000c	1915-1917

City Notes and Trust Funds.
4s		$31,856.02	

Police & Fire Station Loans
4s '08	M-N	$26,000c	May 1 1927
4s '08	F-A	6,000	Aug 1 '15-'18

TOTAL DEBT Oct 1 '14.	$599,006
Sinking funds	247,720
Water debt (included)	334,350
Sewer debt (included)	99,000
High school debt (incl.)	12,000
Borrowing capacity	115,052
Total val. '14 (abt 7-10 act)	11,006,000
Tax rate (per $1,000) 1914	$22.20

INT. at Winthrop Nat. Bk., Bos.

MAYNARD.
This town is in Middlesex Co. Inc. Apr. 19 '71. Popula. 1910, 6,390.
Water Bonds
4s '89	J-J	$125,000c&r	Jan 1 1919

BOND. DEBT Apr 3 1915	$125,000
Floating debt	3,800
Sinking fund	93,453
Assess. val. '14 (80% act)	4,132,045
Tax rate (per $1,000), 1914	$18.40

INT. at Internat. Tr. Co., Boston.

MEDFORD.
This city is in Middlesex County. Incorporated May 31 1892.
Notes.
4s '05	---	$33,643	July 1 1915
4s '05	---	18,000	Dec 1 1915
4s '06	---	7,500	Jan 1 1916
4s '06	---	5,000	May 1 1916
4s '06	---	16,000	Aug 1 1916
4s '06	---	2,400	Sept 1 1916
4s '06	---	26,000	Dec 1 16 &26
4s '07	---	7,000	Jan 1 1927
4s '07	---	5,000	July 1 1917
4s '07	---	14,500	Aug 1 1917
4s '07	---	10,800	Sept 1 1917
4s '08	---	27,239	Jan 1 1918
4s '08	---	12,000	July 1 1928
4s '08	---	7,500	Oct 1 1918
4s '08	---	8,000	Dec 1 1918
4s '09	---	4,000	July 1 1919
4s '09	---	4,200	Sept 1 1919
4s '09	---	4,000	Oct 1 1919
4s '09	---	16,500	Dec 1 1919
3⅛s'09	M-N	12,500	May 1 1919
4s '10	---	13,000	July 1 1920
4s '10	---	1,000	July 1 1915
4s '10	---	8,000	Nov 1 1920
4s '10	---	1,000	Nov 1 1915
4s 10	---	1,100	Dec 1 1920
4s	---	7,000	Feb 1 '15-'18
4s	---	17,200	May 1 '15-'23
4s '11	M-N	2,000c	Nov 1 '15-'16
4s	---	6,000	Sept 1 1922
4s	---	13,800	Oct 1 1922
4s	---	12,000	July 1 1928
4s	---	15,000	Dec 1 1926
4s	---	7,000	Jan 1 1927

Play-Ground Bonds
4s '03	M-N	$9,000c	May 1 1932
4s '12	F-A	27,000c	Aug 1 '15-'32
4s		10,000c	Aug 1 '33-'42
4s '14	M-N	12,500c	May 15 '15-'19
4s		10,000c	May 15 '20-'24

Public-Building Bonds
4s '95	J-J	$18,000c	July 1 1915
4s '98	F-A	80,000c	Aug 1 1918
4s '99	M-S	35,000c	Mch 1 1919

Water-Works Bonds
4s '94	J-J	$28,000c	Jan 1 '15-'22
4s '94	A-O	25,000c	Oct 1 1919
4s '95	J-J	43,000c	July 1 '16-'23
4s '94	J-D	25,000c	Dec 1 1922
4s '07	J-J	25,000c	July 1 1923

Sidewalk Bonds
4s '11	F-A	$5,000c	Aug 1 '15-'19

Sewer Bonds
4s		$9,000	Sept 1 '15-'32
4s '94	J-J	10,000c	July 1 1915
4s '94	A-O	10,000c	Oct 1 1915
4s '95	F-A	161,000c	Aug 1 '16-'23
4s '94	J-J	10,000c	July 1 1924
4s '94	A-O	10,000c	Oct 1 1924
4s '96	J-J	20,000c	July 1 1925
4s '96	J-J	41,000c	July 1 1926
4s '09	M-N	5,000c	May 1 1939
4s '09	M-S	5,000c	Sept 1 1939
4s '10	M-S	15,000c	Sept 1 1940
4s '11	M-S	5,000c	Sept 1 1941
4s		9,000c	Feb 1 '16-'33
4s '13	M-N	14,500	Nov 1 '15-'43

School-House Bonds
4s '03	M-N	$45,000c	May 1 1922
4s '07	M-N	14,000c	May 1 1927
4s '08	F-A	95,000c	Aug 1 1928
4s '11	M-S	60,000c	Sept 1 '15-'29
		6,000c	Sept 1 '30-'31
4s '12	J-J	95,000c	Jan 1 '15-'33
		108,000c	July 1 '15-'32
4s '14	J-J	23,750c	Jan 1 '16-'34

Park Bonds
4s	F-A	$12,000c&r	Feb 1 1930
4s	J-J	20,000c&r	July 1 1932
4s '02	M-N	27,000r	Nov 1 1932

Drainage Bonds.
4s '12	---	$1,000	July 1 1917
		500	July 1 1922
4s '12		8,000	July 1 '15-'22

Fire-Station Bonds.
4s		$11,400	July 1 '14-'32

Stable Bonds
4s '04	J-D	$15,000c	June 1 1924

Municipal Loan Bonds
4s '97	M-N	$198,000c	May 1 1917
4s '98	J-J	100,000c	Jan 1 1918
4s '13	J-D	53,600c	Dec 1 '14-'23
4½s'14		48,000	

TOTAL DEBT July 1914—
Inside limit	$1,025,033
Sinking funds	508,246
Net debt within limit	516,787
Outside limit	993,000
Sinking funds	605,367
Net debt outside limit	387,633
Borrowing capacity	159,383
Total valuation 1914	29,709,650
Tax rate (per $1,000) 1914	$20.40
Population in 1910	23,150

INT. at Nat. Shawmut Bk., Bost.

MELROSE.
This city is in Middlesex County. Inc. a town 1850; city Jan 1 1900.
Auditorium Bonds.
4s '11	J-J	$6,000c	July 1 '15-'16
		30,000c	July 1 '17-'31

Park Bonds.
4s '11	M-N	$1,500c	Nov 1 1915
		6,000c	Nov 1 '16-'21
4s '12	J-D	7,000c	Dec 1 '15-'21

School-House Bonds.
4s '06	F-A	$200,000c&r	Feb 24 '16
3⅛s'09	M-S	78,000c	Mar 1 1929

Sewer Bonds
4s '13	M-S	$9,500c	Sept 1 '15-'33
4s '14	M-N	10,000c	May 1 1932
4s '07	M-S	50,000c	June 1 1917
4s '13	J-D	100,000c&rJune 1 1924
4s '05	J-D	100,000c&rJune 1 1925
4s '05	J-D	50,000c	July 1 1926
4s '05	J-D	10,000c	July 1 1935
4s '07	J-D	10,000c	June 1 1937
4s '08	J-D	10,000c	June 1 1938
3⅛s'09	J-D	10,000c	June 1 1939
4s '10	A-O	10,000c	Oct 1 1940
4s '11	M-N	10,000c	M&N 1 1941
4s '12	J-J	10,000c	July 1 1942

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*Surface Drainage Bonds
4s '02	J-J	$100,000c	July 15 1932
4s '09	M-N	5,000c	Nov 1 1919
4s '10	J-J	5,000c	July 1 1920
4s '11	M-N	10,000c	M&N 1 1916
4s '12	J-J	8,000c	July 1 1917
4s '13	M-S	10,000	Sept 1 1923
4s '13	M-N	10,000c	May 1 '15-'34

*Water-Works
4s	M-S	$35,000c	Mch 1 1918
4s	J-J	38,000c	July 1 1925
4s	F-A	10,000c	Aug 1 1922
4s	F-A	5,000c	Feb 1 1923
3⅛s'09	J-D	34,000c	June 1 '15-'31
		1,000c	June 1 1932
4s '10	M-N	5,000c	May 1 '16-'20
4s '11	M-N	1,000c	May 1 1916
4s '11	M-N	2,000c	Nov 1 '15-'16

Police-Signal Loan.
4s	J-D	$1,800r	1915-1916

Street-Improvement Notes.
4½s'13	J-J	$22,500c	July 1 '15-'23
4s '13	M-S	10,000c	Sept 1 '15-'18

BOND. D'T {Outside limit	$706,000
May 17 '15 {Inside limit	328,500
Other debt	105,474
Sinking fund assets	546,336
Borrowing capacity	184,711
Total value city property	2,699,503
Tax val. '14 (abt act)	18,360,280
Total tax (per $1,000) 1914	$21.70
Population in 1910	15,715

INT. at the Eliot Nat. Bank and Second Nat. Bank of Boston and Melrose Nat. Bank of Melrose.
(*Outside of debt limit.)

MERRIMAC.
This town is in Essex County. Inc. 1876. Population '10, 2,202.
Water Bonds
4s '04	J-J	$63,000c	July 15 '15-'32

Electric-Light Bonds
4s '11	J-J	$6,000c	July 15 '15-'26

BOND. DEBT Apr 8 1915	$69,000
Note debt	13,709
Assess. val. 1914 (¾ est.)	1,343,675
Tax rate (per $1,000) 1914	$22.00

INT. at First Nat. Bank, Boston.

METHUEN.
This town is in Essex County. Inc. in 1725. Pop'n 1910, 11,448.
Water Bonds
4s	M-N	$100,000c	May 1 1924
4s	F-A	25,000c	1915-1924
4s	A-O	25,000c	Oct 1 1925
4s	F-A	25,000c	Feb 1 1928
4s	J-D	25,000c	Dec 1 1930
4s '10	J-D	25,500c	Dec 1 '14-'33

Sewer Loan
3⅛s	J-J	$25,000c	July 1 1932
4½s	J-J	800	Jan 1 1917
4½s	M-S	1,500	Sept 1 1917
4s	F-A	9,000	1915 & 1916
4s	J-J	4,400	1920

School Bonds
4s '10	F-A	$44,000c	Aug 1 '15-'25
		15,000c	Aug 1 '26-'30

School-House Notes
3⅛s	J-D	$5,000	1921
4s	J-J	3,500	Jan 1 1925
4s	M-S	5,000	Mch 1 1925
4s	F-A	9,000	1917-1918
4s	J-J	10,000	Jan 1 1921
4s	J-J	3,000	Jan 1 1922
4½s'13	---	40,000	1914-1931
4s '14	J-J	34,000	July 1 '15-'31

Funded debt June 1914	$436,700
Water debt (incl.)	252,500
Sinking funds	86,258
Water sinking fund (incl.)	82,200
Borrowing capacity	68,051
Assess. val. (¾ act.) '14	9,387,141
Total tax (per $1,000) 1914	20.70

INT. on bonds at First Nat. Bank, Bos.; on notes at City Treas. office.

MIDDLEBOROUGH.
This town is in Plymouth County. Inc. in 1669. Pop. 1910, 8,234.
Railroad Loan
4s '91	M-N	$35,000c	Nov 1 1918

Light Bonds
4s '00	M-N	$1,200c	Nov 1 1915
4s '93	M-N	34,000c	Nov 1 '15-'23
4s '06	F-A	20,000c	Nov 1 '24-'27

School Loan
4s '06	M-N	$19,800c	Nov 1 '15-'26

General Improvement Loan
4s '00	M-N	$3,800c	Nov 1 1915

Highway Loan.
4½s	---	$3,200	Dec 1 '15-'16

Permanent debt Jan 1 1915	$87,000
Assess. val. 14 (abt act)	4,955,765
Tax rate (per $1,000) 1914	$23.00

INTEREST on light bonds payable in Boston; on railroad loan in Salem; on other loans in Middleborough.

MIDDLESEX COUNTY.
County seat is Cambridge. Incorporated 1643.
Notes
4s '10	J-D	$10,000	Dec 1 '15-'16
4s '13	---	40,000	Dec 1 '15-'22
4s '14		10,000	1915-1924

Building Bonds
4s	J-D	$130,000c	Dec 1 '15-'21

Training-School Notes
4s '09	J-D	$15,000c	Dec 1 '15-'17

Court-House Bonds
4s	J-D	$180,000c	Dec 1 '15-'32
4s		24,000c	1915-1926

Permanent debt Jan 1 '15	$409,000
Tax valuation 1914	758,268,482
Population in 1910	669,915

INT. at Beacon Tr. Co., Boston.

MILFORD.
This town is in Worcester County. Inc. 1780. Population '10, 13,055.
Cemetery Notes.
4½s	---	$6,000	Nov 27 '15-'17
4½s		486.18	Nov 27 1918

Sewer Bonds
4s '06	A-O	$142,000c	1915-1936
4s '09	M-N	38,000c	Nov 1 '15-'33
4s '11	A-O	24,000c	Oct 1 '15-'26

MILFORD (Concluded.)—
School Notes
3¼s g M-N $2,400...Nov 10 1916
3½s M-N 25,000...Nov 1 '15-'19
3¾s M-N - 2,000...Nov 10 1915
4s M-S 12,000...Sept 1 '15-'26
4s J-J 12,000...July 7 '15-'26
BOND. DEBT Apr 1 '15.. $204,000
Notes................ 59,886
Total val. '14 (abt.act)..10,144,793
Total tax (per $1,000) 1914...$20.70
INT. on 4s at Nat. Shawmut Bk.,
Boston; on 3¾s at Milford Sav. Bk.
and Old Colony Tr. Co., Boston.

MILLBURY.
This town is in Worcester County.
High-School Bonds.
4¼s '13 M-S $47,500.....1915-1933
TOTAL DEBT Jan 1 '15.. $69,385
Assessed valuation 1914.. 3,213,293
Tax rate (per $1,000) 1914...$22.00
Population in 1910..........4,740

MILTON.
This town is in Norfolk County.
Inc. 1662. Population 1910, 7,924.
Park Bonds.
4s $11,000
School Loan
3½s'09 M-N $81,000...Nov 1 '15-'29
Library Bonds
4s $20,000.....1915-1922
Sewer Bonds
4s $12,000|4½s.....$11,000
Water Bonds
3½s F-A$180,000c..Aug 1 '15-'32
Building Bonds
4s '06 A-O $1,500c..Apr 1 1916
Funded debt Dec 1914... $318,000
Total valuation 1914.....31,602,839
Tax rate (per $1,000) 1914...$11.80
INT. on school 3½s of 1909 at Old
Colony Trust Co., Boston; other
loans at First Nat. Bk., Boston.

NATICK.
This town is in Middlesex County.
Inc. Feb. 19 1781. Pop'n 1910, 9,866.
High-School Bonds.
4s '12 J-J $99,000...July 1 '15-'32
Sewer Notes
4s J-J $79,400.....1916-1941
Grade-Crossing Notes
4s J-J $2,000........1916
Water Notes
4s J-J $41,600.....1915-1938
Sewer Bonds
4s J-J $200,000 July 1 '15-20-5-6
4s J-J 25,000...July 15 1926
Water Bonds
3½s A-O $91,000...Oct 1 '15-'28
3⅛s A-O 9,000...Oct 1 1929
4s J-J 15,000...Jan 1 '30&'31
Debt April 1 1915
Water debt........$156,600
Sinking fund...... 8,409
Net water debt.........$148,191
Sewer debt........$304,400
Sinking fund...... 59,665
Net sewer debt.......... 244,735
Grade-crossing debt........ 2,000
Net general debt........... 64,691
High-school debt........... 99,000
Total net debt of town...$558,617
Total assessed val. 1914..$9,219,300
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.
Glover Spring.
4s J-J $1,600.....1915-1916
High School.
4s J-J $2,500.....1915-1916
Water Debt
4s M-S $38,000.....1915-1933
4s M-S 58,500.....1915-1924
4s M-S 90,000.....1915-1937
Refunding Bonds
3½s M-S $21,000.....1930-1932
4s M-S 69,000.....1933-1944
Town-Hall Bonds
4s M-S $20,000r....1915-1922
School Bonds
4s J-J $11,000.....1915-1925
4s J-J 45,000.....1915-1934
4s J-J 9,500.....1915-1932
BOND. DEBT Apr 15 '15..$366,100
Total val. '14 (abt. act.)..8,413,835
Total tax (per $1,000) 1914...$18.70
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 $110,000r...July 1 1915
4s '07 F-A $23,000r...Feb 11 1916
$26,000r...Feb 11 1917
4½s'07 A-O 97,000r...Oct 1 1917
5s '07 J-D 43,000r...Dec 1917
4s g '08 J-J 72,000r...July 1 '15-'18
4s '08 M-N 8,000r...Nov 1 '15-'19
3½s'09 J-J 130,000r...July 1 '15-'19
4s '09 F-A 5,000r...Aug 1 '15-'19
4s '10 M-S 105,000r...Mch 1 '16-'20
4s '10 J-D 24,000r...June 1 '15-'20
4s '10 J-J 50,000r...July 1 1920
4s '10 A-O 50,000r....Oct 1 1920
Municipal Loan Bonds
4s '11 M-S$117,000r...Mch 1 '16-'21
4s '11 J-D 57,000r...June 1 '15-'21
4s '11 J-J 27,000r...July 1 '15-'21
4s '12 M-S 105,000r...Mch 1 '16-'22
4s '12 J-J 31,000r...Jan 1 '16-'22
4s '11 M-N 19,000r...Nov 1 '15-'21
4s '12 M-N108,000r...May 1 '16-'22
4s '11 A-O 7,000r...Oct 1 '15-'21
4s '12 F-A 17,000r...Aug 1 '15-'22
4s '12 M-S 40,000r...Sept 1 '15-'22
4s '13 M-N 35,000r...Nov 1 '15-'23
4½s'13 F-A 72,000r...Aug 1 '15-'23
4½s'13 M-S 24,000r...Sept 1 '15-'16
77,000r...Sept 1 '17-'23
5s '13 M-S 200,000r...Mar 1 '16-'23
4s '13 M-N 27,000r...Nov 1 '15-'23
4s '13 J-D 72,000r...Dec 1 '15-'23
4s '13 F-A 18,000r...Aug 1 '15-'23
Cemetery Bonds.
4s '14 A-O $9,000r..Apr 1 '16-'24
Trust Fund Bonds.
4s '14 M-S $109,000rMar 1 '16-'29

Bridge Bonds
4s '07 J-J $777,000r...Jan 1 1957
4s '10 A-O [10,000r...Oct 1 '15-'19
[21,000r...Oct '20-'40
4s '13 M-N 20,000r...Nov 1 '15-'18
4s '15 M-S [1,425r...Mar 1 1916
[18,000r...Mar 1 '17-'34
Wharf Bonds
4s g '97 M-N $52,000r...May 1 1927
4s '11 A-O 14,000r...Apr 1 '16-'21
High-School Bonds
3½s'05 J-J $100,000r...July 1 1925
3½s'10 J-J 75,000r...Jan 1 '16-'30
4s '11 J-J 80,000r...Jan 1 '16-'31
4s '11 J-J 85,000r...July 1 '15-'31
4s '12 J-J 85,000r...Jan 1 '16-'32
4s '12 J-D 44,000r...June 1 '15-'32
Sewer Bonds
4s '95 A-O $58,000r...Apr 1 1925
4s g '97 M-S 69,000r...Mch 1 1927
3½s'98 F-A 35,000r...Feb 1 1928
3½s'99 F-A 33,000r...Feb 1 1929
3½s'02 M-S 30,000r...Mch 1 1932
4s g '03 J-D 30,000r...Dec 1 1933
4s g '05 J-J 62,000r...July 1 1935
4s g '07 A-O 187,000r...Oct 1 '15-'37
4s '11 M-N 130,000r...May 1 '16-'41
4s '11 J-D [28,000r...Dec 1 '15-'21
[60,000r...Dec 1 '22-'41
4s '12 J-D 232,000r...June 1 '15-'42
4s '12 M-S 92,000r...Sept 1 '15-'42
4s '13 M-S 92,000r...Mar 1 '16-'43
4½s'13 M-S 145,000r...Sept 1 '15-'43
4s '13 J-J [36,000r...July 1 '15-'23
[30,000r...July 1 '24-'33
4½s'13 J-J 30,000r...July 1 '34-'43
4s '13 J-D [72,000r...June 1 '15-'23
[60,000r...June 1 '24-'33
4½s'13 J-D 60,000r...June 1 '34-'43
4s '14 A-O [38,000r...Apr 1 '16-'34
[10,000r...Apr 1 '35-'44
4s '14 J-J [40,000r...July 1 '15-'34
[10,000r...July 1 '35-'44
4s '14 J-D [40,000r...Dec 1 '15-'34
[60,000r...Dec 1 '35-'44
4s '15 M-S 120,000r...Mar 1 '16-'45
4s '15 M-S 30,000r...Mar 1 '16-'45
School & Public Bldg Bonds
4s g '97 M-S$128,000r...Mch 1 1917
3½s'98 F-A 92,000r...Feb 1 1918
3½s'99 F-A 30,000r...Feb 1 1919
3½s'99 J-D 200,000r...June 1 1920
3½s'02 M-S 65,000r...Mch 1 1922
3½s'03 F-A 120,000r...Feb 1 1923
4s g '03 J-D 50,000r...Dec 1 1923
4s g '05 J-D 22,000r...Dec 1 '15-'25
4s g '04 J-J 50,000r...July 1 '15-'24
4s g '05 J-J 30,000r...Jan 1 '16-'25
4s g '05 J-J 21,000r...July 1 1925
4s g '08 J-J 210,000r...July 1 '15-'28
4s '10 J-D 80,000r...June 1 '15-'30
[5,000r....Jan 1 1916
4s '11 J-J {20,000r...Jan 1 '17-'21
[30,000r...Jan 1 '22-'31
4s '11 J-J 112,000r...June 1 '16-'31
4s '10 J-D 14,000r...Dec 1 1930
4s '12 M-S [117,000r Sept 1 '15-'27
[40,000r Sept 1 '28-'32
4s '14 F-A 9,000r...Feb 1 '16-'24
Water Loan
4s '88 A-O $20,000r...Apr 1 1918
4s '94 A-O 120,000r...Apr 1 1924
4s g '94 A-O 200,000r..Dec 15 1924
4s g '96 A-O 400,000r...Apr 1 1926
4s g '97 J-J 600,000r...Jan 1 1927
3½s'00 J-D 48,000r...June 1 1930
4s '10 J-D 130,000r...June 1 '15-'40
4s '10 M-S [5,000r...Sept 1 1915
[75,000r...Sept 1 '16-'40
4s '11 M-N [130,000r...May 1 '16-'41
[72,000r...May 1 '16-'27
4s '12 M-N[50,000r...May 1 '28-'37
[20,000r...May 1 '38-'42
Engine-House Bonds
4s g '07 M-N $20,000r....May 1 1927
Park Bonds
4s '92 A-O$100,000r....Apr 1 1942
3½s'01 J-J 28,000r...July 1 1951
4s '07 J-J 72,000r...Jan 1 1957
4s '14 A-O [6,000r Apr 1 '16-'18
[26,000r Apr 1 '19-'44
Macadam Bonds.
4s '14 A-O $40,000r...Apr 1 '16-'19
4s '14 A-O 50,000r...July 1 '15-'19
4s '14 A-O [3,000r...Oct 1 1915
[8,000r...Oct '16-'19
4s '15 M-S 100,000r..Mar 1 '16-'20
Highway Bonds.
[$52,000r...Apr 1 '16-'19
4s '14 A-O [60,000r...Apr 1 '19-'24
4s '14 A-O 20,000r...Oct 1 '15-'24
[3,334.68r Oct 1 1915
4s '14 A-O [9,000r...Oct 1 '16-'18
[12,000r...Oct 1 '19-'24
4s '15 M-S 120,000r...Mar 1 '16-'25
Municipal Building Bonds
3½s'09 J-J $75,000r...July 1 '15-'29
4s '10 J-D 80,000r...July 1 '15-'30
4s '10 M-S 80,000r...Sept 1 '15-'30
4s '11 M-N 70,000r...May 1 '15-'31
Library Bonds
3½s'09 J-J $70,000r...Jan 1 '16-'29
4s '10 J-J 75,000r...Jan 1 '15-'30
4s '10 M-S 59,000r...Sept 1 '15-'30
Street Widening Bonds.
4s '13 M-N$407,000r..Nov 1 '15-'33
INTEREST on coupon bonds pay-
able at the office of the City Treas.;
registered bonds by check.
STATEMENT OF DEBT, &c.,
APRIL 1915.
Bonded debt..........$10,300,759
Sinking funds.......... 1,948,894
Net debt............. 8,351,865
Water debt (incl. above) 1,881,000
Water sk. fd. (incl. above) 785,091
Other debt exempt from
statutory limit., incl.
above............. 4,923,000
Borrow. capac. Apr 1 '15. 43,238
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 (except
1915), high-sch., library, municipal
bldg. and wharf bonds, the sewer
bonds of '07, '1 , '2 , '3 , '14 and
$120,000 of 1915, the school bonds of
'904, '05, '08, '10, '11 and '12 and
the street-widening and trust funds
bonds are authorized outside the
debt limit.
CITY PROPERTY.—Value in
1914 is $11,930,725.

NEWBURYPORT.
This city is in Essex County, Inc.
June 1851. Pop'n 1910, 14,949.
Police-Building Bonds
4s '11 M-N $27,000c..May 1 '15-'26
Overdraft Bonds
4s '07 J-D $6,000r....1915-1917
Water Bonds (outside limit)
3½s'04 J-D $223,000r...June '15-'34
4s '08 J-J 60,000c&rJ'ly 1 '15-'38
4s - 16,000r...Dec 1 '14-'21
4½s'14 A-O [30,000...Oct 1 '15-'44
[25,000...Oct 1 '15-'19
Pleasant St. Bonds.
4s '12 J-D $10,000c..Dec 2 '15-'22
School Bonds
3½s J-J $35,000c&r July 1 1922
3½s J-D 50,000c...Dec 1 1929
4s '10 M-N 22,000c..Nov 1 '15-'25
Refunding Bonds
3½s'08 M-S $16,000r...Sept 1 '15-'18
4s '09 M-N 50,000r...Nov 1 1929
3½s - 27,750...Mch 1 '15-'20
Bridge Bonds (outside limit)
3½s'05 M-S $7,000c&r.........1915
Sewer Bonds (outside limit)
4s M-S $65,000c....Sept 1 1919
4s M-N 35,000r...Nov 1 1919
4s A-O 7,500r...Oct 1 1919
4s J-J 46,000c...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 (¾ 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 A-O$200,000c&r..Oct 1'17-'18
4s '90 A-O 250,000c&r..Apr 1 1920
4s A-O 200,000c&rApr 1 '21-'22
4s '93 F-A 50,000c...Aug 1 1923
4s '94 A-O 75,000c&r..Apr 1 1924
4s '95 F-A 60,000c&r..Aug 1 1925
4s '96 J-J 70,000c&r..July 1 1926
4s '97 J-J 45,000c...July 1 1927
4s '98 M-S 75,000c...Mch 1 1928
3½s'01 M-S 25,000r...Sept 1 1931
3½s '02J-D 35,000c...June 1 1932
3½s'03 J-D 28,000r...June 1 '15-'28
3½s'04 M-N 20,000r...Nov 1 '15-'34
3½s'06 F-A 21,000r...Feb 1 '16-'36
Drains.
4s '97 A-O $7,500....Apr 1 1917
Miscellaneous Loans
4s '10 J-J $5,000...Jan 1 '16-'20
3½s'11 M-N 7,000...Nov 1 '15-'21
3.65s'12M-N 32,000...May 1 '16-'23
4s '13 M-S 8,000...Mar 1 '16-'23
4s '13 M-N 3,500...May 1 '16-'22
4s '13 J-J 10,000...July 1 '15-'23
4s '14 - 5,000...July 1 '15-'24
Highway Loans.
4s '96 J-D *$10,000...Dec 26 1915
4s '96 M-N *80,000c&r..May 1 1936
*Sewer Bonds.
4s '93 F-A$100,000c...Aug 1 1923
4s '94 J-J 100,000c&r..Jan 1 1924
4s '94 A-O 125,000c&r..Oct 1 1924
4s '96 J-J 70,000c&r..July 1 1926
4s '97 M-N 100,000c&r..May 1 1927
4s '98 M-S 50,000c&r..Sept 1 1928
4s '92 J-D 98,000c...Dec 1 1922
4s '92 J-J 21,000r...Dec 15 1922
4s '95 J-D 70,000c...Dec 2 1925
3½s'00 M-N 25,000r...May 1 1930
3.10s'01 A-O 20,000r...Apr 1 1931
3½s'01 J-D 50,000c&r..Dec 1 1931
3½s'03 J-D 28,000r...June 1 '15-'28
3½s'04 J-J 30,000r...July 1 '15-'28
3½s'05 J-J 16,000r...July 1 '15-'30
4s '08 A-O 21,000r....Oct 1 '15-'38
3.65s'08J-D 72,000r...June 1 '15-'38
3½s'10 J-D 52,000r...June 1 '16-'43
4s '13 M-N 28,000r...May 1 '16-'43
4s '13 M-N 29,000r...Nov 1 '15-'43
4s '14 J-D 30,000r...June 1 '15-'44
4s '14 - 30,000r...Nov 1 '15-'44
*Washington Street Loan
4s '00 J-D $45,000c...Dec 1 1925
3½s'01 J-D 35,000c...Dec 1 1926
3½s'02 J-D 12,000c...Dec 1 1927
3½s'03 J-D 13,000c...Dec 1 1928
4s '07 J-J 3,500r...July 1 1929
4s '95 F-A 300,000c&r..Aug 1 1935
4s '96 F-A 200,000c&r..Feb 1 1936
4s '96 J-J 60,000c&r..July 1 1936
4s '96 J-D 100,000c&r..Dec 1 1936
4s '97 M-S 100,000c&r..Sept 1 1937
4s '97 J-D 100,000c&r..Dec 1 1937
4s '98 M-N 50,000c...Nov 1 1938
4s '99 J-D 63,000c...Dec 1 1939
School Loans
4s '95 F-A $75,000c&r..Aug 1 1915
4s '96 J-D 50,000c&r..Dec 1 1916
4s '97 J-J 100,000c...Jan 1 1917
4s '97 M-S 50,000c...Sept 1 1917
4s '98 J-J 75,000c...July 1 1918
4s '98 F-A 35,000c...Feb 1 1918
3½s'99 M-S 82,95r...Sept 1 1919
3½s'01 A-O 34,000r...Oct 1 1921
3½s'02 J-J 211,000c&r..Jan 1 1922
3½s'02 A-O 7,850r...Apr 1 1922
3½s'04 M-N 36,000r...May 1 '16-'24
3½s'07 F-A 108,000r...Feb 1 '16-'27
4s '08 J-J 247,000r...July 1 '15-'28
3½s'09 A-O 12,000...Apr 1 '16-'29
4s '08 J-J 2,600...July 1 '15-'17
3½s'10 M-S 10,000...Mch 1 '16-'20
3½s'11 M-S 6,000...Mch 1 '16-'21
4s '13 J-J 3,000...July 1 '15-'17
3.65s'12M-N 21,000...May 1 '16-'22
Hospital Bonds
3s '00 M-N $30,000r....Oct 1 1920
3.10s'01 J-D 17,000r...June 1 1921
Boulevard Bonds
4s '95 M-N$100,000c...Nov 1 1915
4s '96 J-D 100,000c&r..July 1 1916
4s '97 M-N 40,000r...May 1 1917
3½s'99 J-D 15,000r...June 1 1919
Engine-House Loan
3½s'02 M-N $16,000r...Sept 1 1922
STATEMENT OF DEBT, &c.,
DEC. 31 1914.
Municipal debt........$4,035,300
Water debt............. 1,155,000
Total debt............. 5,190,300
Sinking fund.......... 2,468,347

Water sink. fd. (incl.).... $658,272
Net debt.............. 2,721,953
Borrow. capac. Oct 1 '14. 1,161,586
Total assess. 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
3½s'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 J-J 56,000c Sept 15 '15-'20
Perm. (note) debt Dec 31 '14 $187,383
Assessed val. 1914......343,915,541
INT. at Nat. Shawmut Bk., Boston.

NORTH ADAMS.
This city is in Berkshire Co. Inc.
Mch 22 1895. Pop'n 1910, 22,019.
State-Highway Bonds.
4½s'14 - $13,500..Nov 1 '15-'24
Cemetery Bonds
4s '14 - $6,250...Nov '5-'24
Refunding Loans
3.15g'09J-J x$45,08 3.34 J'ly 1 '15-'20
3.15g'00M-S x30,533.33..Mch '20-'21
3¼g'01 F-A x30,533.33..Feb '21-'23
3½g'02 A-O x30,533.33..Mch '23-25
3½g'03 A-O x11,533.32..1925-1926
3½g'04 F-A x6,533.33...Aug 1926
3.45g'05J-D x4,533.33..June 1 1926
4sg'06 F-A x1,533.32..Aug '26-'27
4sg'07 J-J x1,533.33..July 1 1927
4sg'08 M-S x3,533.34.Sept 1 1927
3½s'09 J-D 5,000....June 15 1915
3½sg'09J-D x3,783.33..June 15 '27
4sg'10 J-D x3,333.34..June 15 '27
4sg'10 J-D 25,000..June 15 '16-'18
3.90g'11J-D x3,333.34.June15 1927
3.90g'11J-D 25,000..June 15 '18-'20
3.65g'12M-S 20,000...Mar 1 '21-'22
4½g'13 A-O [10,000.....Apr 1 1923
[5,000....Apr 1 1924
4½s'14 - 15,000...Nov 1 '24-'25
Sewer Loans
3½g'98 J-D $14,000...June 1 '15-'24
3.2g'99 J-D 10,500...June '15-'29
3.2g'00 A-O 16,000...Apr '15-'30
3.17g'01J-D *5,950...June '15-'31
3.4g'02 M-N *5,660...Nov '15-'32
4s g '03 F-A 5,790...Aug '15-'33
3½g'05 J-J 500.....June 1915
4sg '06 F-A 1,000...Aug 1 '15-'16
4.2sg'07J-J 2,100...July 1 '15-'17
4s g '08 M-S 1,400...Sept 1 '15-'18
4s g '10 J-D 3,000..June 15 '15-'20
3.90s'11J-D 8,750..June 10 '15-'21
4s '12 J-D 10,400..June 20 '15-'22
Sewer & Sidewalk Bonds.
4½s'14 - $12,500..Sept 1 '15-'19
Sundry Loans
3½g'96 J-D *$56,000...June '15-'26
3.6g'96 J-D *12,000...June '15-'26
3½g'97 A-O *80,000...Mch '15-'27
5s g '07 M-N 2,400..Nov 15 '15-'17
3½g'09 J-D 8,900..June 15 '15-'19
4½s'13 A-O 6,300...Oct 31 '15-'23
Park Loans
3½sg'02 M-N *$14,400...Dec '15-'32
Permanent Improvement Loans.
4s '12 J-J *$21,000.July 15 '15-'17
Bridge Loans
3.525g'05 - $1,830......Nov 1915
Water Loans
3½s'89 J-J $40,000.....June'15-'19
3½sg'95J-J 68,250....Aug '15-'34
3.6sg'95M-N 21,000..June 1 '15-'35
3½s'96 J-D 16,500..June 1 '15-'36
3.65g'10M-N [11,200.Nov 12 '15-'30
[6,000..Nov 12 '31-'40
4½s'13 J-J 11,600..July 28 '15-'43
4½s'13 A-O 6,750...Oct 31 '15-'23
4s '14 M-N[104,000.May 1 '15-'30
[84,000.May 1 '31-'44
TOTAL DEBT Dec 1 '14..$980,940
Amount within limit..... 285,391
Amount auth.to exceed limit 332,999
Amount water loan...... 362,550
Total valuation 1914.....16,532,078
Total tax (per $1,000) 1914....$19.60
*Outside debt limit. x Part of
issue outside of debt limit.
INT. in Boston at Nat. Shawmut
Bk. & No. Ad. at No. Ad. Nat. Bk

NORTHAMPTON.
This city is in Hampshire Co. Inc.
June 23 1883. Pop'n 1910, 19,431.
Paving Bonds.
4½s'14 M-S $25,000c..Sept 1 '15-'24
Mt. Tom Highway Bonds.
4½s'14 M-S $6,000c..Sept 1 '15-'16
6,000c..Sept 1 '17-'19
Sidewalk-Construction Bonds.
4½s'13 A-O $8,000c..Oct 1 '15-'18
Hospital Loans
3.65s M-S $2,000c..Sept 1 '15-'16
3.85s M-S 4,000c..Sept 1 '15-'18
Bridge Bonds
4s '13 M-N$30,000c..Nov 1 '15-'20
School Bonds
4s J-J $50,000c...July 1 1915
3½s'04 A-O 35,000c..Oct 1 '15-'23
3.65s M-S 7,000c..Sept 1 '15-'19
4s '13 J-J 15,000c..Jan 1 '16-'18
4½s'13 F-A 54,000c..Aug 1 '15-'23
4½s'14 M-S 110,000c..Sept 1 '15-'34
Sewer Loans
4⅝s - $2,500.....June 2 1915
3½s'05 A-O 2,000c..Oct 1 1915
4¼s'07 F-A 2,000c..Aug 1 '15-'16
4s - 8,000..Apr 1 '16-'19
3.85s J-J 9,000c..July 1 '15-'23
3.65s M-S 5,000c..Sept 1 '15-'19
Refunding Sewer Bonds
3½s J-J $27,000c..July 1 '15-'17
Water Bonds
4½s J-J $96,000c.July 1 '15-'26
PERM. DEBT Nov 30 '14 $510,500
Sink. fd. (other than water) 48,897
NET BD. DT. Nov 30 '14 461,603
Water debt (included).... 96,000
Total valuation 1914.....18,040,082
(Assessment about fair cash value.)
Tax rate (per $1,000) 1914....$17.80
INT. at Hampshire Co. Nat. Bank,
Northampton Inst. for Savings and
Northampton Nat. Bank.

NORTH ANDOVER.
This town is in Essex County.
Inc. 1855. Population 1910, 5,529.
Water Bonds
4s '98 J-J $80,000c 1923
4s '99 J-J 40,000c 1929
4s '04 M-N 16,000c 1916-1934
4s '05 J-D 2,000c 1915
4s '14 J-D 6,000 1916-1921
Engine-House Bonds
4s '09 J-D $12,000c 1916-1918
School Bonds
4s '11 A-O $17,000c..June 1 '16-'24
4s '14 M-N 7,000 1916-1922
Sewer Bonds
4s '09 J-J $40,000c..July 1 '15-'34
BOND. DEBT Apr 2 1915.. 226,000
Water debt (included) 146,000
Water sink. fd. Jan.1915... 69,114
Assessed valuation 1914...5,753,327
(Assessment at fair cash value.)
Tax rate (per $1,000) 1914...$21.50
INT. at Wintbrop Nat. Bk., Boston.

NORTH ATTLEBOROUGH.
This place is in Bristol Co. Inc.
1887. Population 1910, 9,562.
Paving and Drain. Bonds.
4s '12 M-S $4,000c..Sept 1 '15-'18
Water Bonds
4s '93 J-J $30,000c..Jan '18&'23
4s '93 J-J 20,000c..July '18&'23
4s '12 M-S 16,000c..Sept 1 '15-'22
Notes
Water 4s $15,750..Sept 1 15-'23
 do 4s 8,100..Sept 1 '15-'23
 do 4½s 3,500..June 20 1916
 do 4s 3,000..Sept 1 '15-'16
 do 5s 2,700..Nov 2 '15-'17
Town 3½s 4,500..July 1 '15-'19
 do 4s 5,000..June 20 1915
 do 4s 20,000..Sept 1 '15-'24
 do 4½s 8,000..Oct 1 '15-'16
 do 6s 6,000..Aug 17 '15-'16
 do 4s 1,500..Sept 1 1915
Sewer Notes.
4s '09 M-N $205,000c..Nov 1 '15-'39
4s '11 J-D 17,000..June 21 '15-'18
4s '12 M-N 3,000..Nov 1 '15-'17
4½s'13 — 7,500..Oct 1 '15-'23
Electric-Light Bonds & Notes.
4s J-J $50,000c...Jan 1 1924
3½s J-J 3,475..July 1 '15-'19
4s '06 M-N 18,000..May 1 '16-'24
GROSS DEBT Dec 31 '14. $527.525
Sinking fund............... 68,211
Tax valuation 1914........9,690,260
Total tax (per $1,000) 1914...$20.50
INT. at Boston Safe Dep. & Tr. Co.

NORTH CHELMSFORD FIRE DISTRICT.
A district in Middlesex County.
4s '06 A-O $42,000c..Oct 1 '15-'35
4s '07 M-S 18,000c..Mch 1 '18-'35
4½s'08 A-O 8,000c..April '16-'35
4½s'10 A-O 2,000c....1936&1937
BOND. DEBT Apr 1 1915.. $70,000
Assessed valuation 1915...2,112,080
Fire Dist. tax (pr $1,000) '15..50c.
INT. at Appleton Nat. Bk., Lowell

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 $34,000c..Dec 30 '15-'31
Water Bonds.
4s F-A 325,000c....Aug 1 1915
($10,000 each 5th year until 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 $6,000 1915-1920
Highway Notes.
4s J-D $5,200 1915-1916
General Loan Note.
4s — $23,000c..Nov 1 '15-'17
Sewer Bonds.
4s '07 J-D$132,000..June 1 '15-'47
4s '08 J-D 34,000c..Aug 1 '15-'48
4s J-D 46,000c..Dec 30 '15-'37
Sewerage Loan (Notes).
4.1s J-D $6,000c............
School-House Notes.
4s J-D $24,000 1915-1926
3½s J-D 4,000 1916-1926
4½s J-D 51,200 ....Dec '15-'32
Electric-Light.
4s '07 J-D $7,600r..Dec 1 '15-'17
4½s'07 J-D 22,500r..Dec 1 '18-'27
TOTAL DEBT Apr 8 '15.. $516,400
Sinking fund.............. 42,036
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,
and Norwood Nat. Bk., Norwood.

ORANGE.
This town is in Franklin Co. Inc.
Feb. 24 1810. Pop'n 1910, 5,282.
Town Hall Bonds.
4s '11 A-O $40,500c..Oct 1 '15-'31
Water Bonds.
M-S $73,000c..Sept 1 '15-'30
Sewer Bonds.
M-N$15,000c..Nov 1 '15-'20
School-House Loans.
F-A $3,200....On demand
4½s'08 F-A 14,500....On demand
Play-Grounds.
4½s'08 F-A $2,000....On demand
BOND. DEBT Apr 2 '15.. $128,500
Notes outstanding...... 19,700
Borrowing capacity...... 60,227
Total valuation 1914......4,014,250
(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.
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.
4½s'12 J-D $15,000..Dec 1 '15-'19

Highway Bonds.
4s '12 J-J $40,000..July 1 '15-'22
Refunding Loan.
4s '98 J-J $6,400..Jan 1 '16-'19
School-House Bonds.
4¼s'07 J-J $9,000c..June 1 '15-'17
4s '09 J-J 13,000c..July 1 '15-'27
Grammar-School Loans.
3½s'00 J-J $9,600..July 1 1922
TOTAL DEBT May 13 '15.$94,600
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.
3½s'02 F-A $35,000c Aug 15 '15-'21
4½s'08 J-J 2,000..Jan 1 1916
4s '11 M-S 26,000c..Sept 1 '15-'17
4s '13 M-S 39,000c..$3,000 yearly
Electric-Light Bonds.
4s '92 J-D $40,000c....June 1 1922
3½s'09 — 42,000c..Aug 1 '15-'35
Water Bonds.
4s '03 F-A $95,000c..Aug 1 '15-'33
4s '04 J-D 20,000c..June 1 '15-'24
3½s'05 F-A 84,000c..Aug 15'15-'35
4s '10 J-D 16,000c..June 1 '15-'30
Sewer Bonds.
4s '06 J-J $107,000c.July 16 '15-'36
4s '06 M-N110,000c.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.. $323,767
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 $96,000c..May 1 '15-'38
BOND. DEBT Nov 1912 .. $127,000
Assessed valuation 1914...2,358,557
Total tax (per $1,000) 1914...$21.20
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, paving and
$119,000 of school debt, included be-
low, is outside of the debt limit.
Paving Bonds
3½s'04M-N $35,000r..Nov 1 '15-'21
4½s'14 M-N 49,000....1915-1921
Improvement Bonds
4s '08 J-D.543,000c&rDec 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 477,000c....Mch 1 '15-'39
4s '11 M-N 95,000c..Nov 1 '17-'35
4s '12 M-S 290,000c..Mch 1 '14-'35
4s '12 M-N 99,000c....Nov 1 '16-'35
4s '13 M-N200,000c..Nov 1 '16-'35
Sewer Bonds
4s g J-D $40,000c&rJune 1 '15-'18
3½s g J-D 120,000c&rJune 1 '15-'26
4s '08 M-N 48,000c&r.Nov 1'19-'23
4s '11 F-A 85,000c&r..Feb1'24-'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 $30,000rMay 15 '15-'17
3½s g F-A 36,000c&rAug 15'15-'20
4s '09 J-D 198,000c&rDec 1'14-'27
4½s'13 — {195,000..June 1 '15-'29
 {12,000...June 1 1930
4s '13 J-D 100,000...Dec 1 '14-'33
4s g '15 F-A {66,000..Feb 15 '16-'26
 {2,000..Feb 15 1927
TOTAL DEBT Feb 1915.$2,918,900
Debts outside limit...... 2,170,000
Borrowing capacity...... 182,994
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.. Bos-
ton; also at City Treasurer's office.

PLYMOUTH.
This town is in Plymouth County.
Inc. 1620. Population 1910, 12,141.
Water Bonds.
4s '90 F-A $3,900..Aug 1 '15-'17
4s '94 F-A 4,000..Aug 1 '15-'19
4s '99 A-O 7,500..Oct 2 '15-'19
3½s'01 M-N 6,000..May 1 '15-'19
3½s'03 J-J 12,666.54.July1'15-'33
4s '08 F-A 17,000..Feb 15 '16-'32
3½s'05 M-N 6,600..Nov 15 '15-'25
4s '07 J-J 18,000..July 1 '15-'32
3½s'09 J-D 7,000..June 1 '15-'21
4s '10 J-D 4,000..July 1 1915-
Engine-House Loan.
4s '05 M-S $9,000..Sept 1 '15-'23
4s '10 J-J 4,000..Dec 1 '15-'16
4s '10 J-J 1,050..July 1 1915-
Sewer Loans.
3½s'03 J-J $16,000..July 1 '15-'30
3½s'11 M-N 3,000..Nov 1 '15-'17
Street Loans.
4½s'07 F-A $13,500.Aug 15 '15-'17
Harbor Loan.
3½s'09 J-J $2,000....June 1 1916
School Loans.
4s '04 J-J $9,600..July 1 '15-'24
3½s'09 J-D 14,500c.June 1 '15-'19
4s '13 A-O 9,000..Oct 1 '15-'23
4s '14 J-D 35,000..June 1 '11-'24
Armory Bonds.
4s '06 J-D $1,500....June 1 1915
TOTAL TOWN DEBT
Dec 31 1914........ $214,717
Total valuation 1914.....13,922,110
Tax rate (per $1,000) 1914...$18.40

QUINCY.
This city is in Norfolk County.
Incorporated May 17 1888.
Municipal Dept—3½s,4s & 4½s.

Due—		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 — $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 A-O 14,000..June 1 '14-'21
4s '11 J-D 37,000..July 1 '14-'21
4s '12 J-J 34,000c..Jan 1 '14-'22
4s '12 J-J 14,000c..July 1 '14-'17
4½s'13 J-D 38,775c.June 1 '14-'48
Sewer Loans.

$84,000..1915-18	$11,000.....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
4½s'13 M-S {18,000c..Mar 1 '15-'23
 {20,000c..Mar 1 '24-'43
4s '14 M-N{20,000c..May 1 '15-'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 M-N 84,000c..Jan 1 '15-'21
4s '12 F-A 64,000c..Aug 1 '15-'22
Playground Bonds.
4s — $18,000c..Oct 1 '15-'23
"Consolidated Miscell." 1910
4½s'10 A-O $56,825c ......Various
Bridge Bonds.
4s '12 A-O $16,000c..Oct 1 '15-'22
Miscellaneous.
4s '12 M-N$11,625c..May 1 '15-'17
4½s'13 J-J 9,200c..July 1 '14-'16
Miscell. and School Bonds.
4s '12 J D $9,000c..June 1 '14-'17
Water Loans.

$41,500.....1915	$10,000.....1928
40,500.....1916	9,000.....1929
38,500.....1917	8,000.....1930
75,000..191&19	5,000.....1931
142,000..1920-23	4,000.....1932
14,500.....1924	3,000.....1933
13,500.....1925	8,000..1934-37
12,000.....1926	2,000..1938-39
11,000.....1927	

4s '10 A-O $12,000c.Oct 1 '15-'20
4s '11 M-S 42,000c..Mch 1 '15-'28
4s '11 A-O 7,000c.Oct 1 '15-'21
4s '11 J-D 14,000c..Dec 1 '15-'21
4s '12 M-S 45,000c..Mch 1 '15-'42
4s '12 F-A 13,000c..Aug 1 '15-'27
4½s'13 M-S 39,000c.Mar 1 '15-'27
4s '13 A-O 20,000c..Apr 1 '15-'24
4s '14 A-O {6,000c....Apr 1 1915
 {20,000c..Apr 1 '16-'19
Summary of Debt May 1915.
Municipal debt.........$562,536
Park debt (exempt)...... 18,000
Sewer (exempt)........ 631,000
Water debt (exempt).... 668,000
Refunding (exempt)..... 120,000
Street (exempt)......... 59,000
TOTAL DEBT May 1 '15 2,058,536
Borrowing capacity...... 371,521
Total valuation 1914......40,951,990
Tax rate (per $1,000) 1914...$22.20
Population in 1910..........32,642
INT. at Eliot Nat. Bank and Nat.
Shawmut Bank, Boston.

RANDOLPH.
This town is in Norfolk Co. Inc.
Mch. 9 1793. Pop. 1910, 4,301.
Water-Works.
4s M-N$40,000.....April 1917
4s M-N 20,000...May 1 1918
4s J-J 25,000c...July 1 1922
4s J-J 10,000c...July 1 1926
Refunding Notes.
4.1s'07 M N$24,500c&rMay1'15-'37
Stetson-Hall Notes.
5s — $7,000............
School Notes.
4s — $900............
4½s — 19,500............
Street Notes.
4s — $500............
Water bonds Jan 1 1915.. $95,000
Water notes............ 15,600
Sink. fd., cash, &c. (water) 67,266
Other debt (notes)....... 82,400
Ass'd val. '14 (abt. act.)..2,883,750
Tax rate (per $1,000) 1914...$21.80
INT. payable at National Shaw-
mut Bank, Boston.

READING.
This town is in Middlesex County.
Inc. 1644. Population '10, 5,818.
Electric-Light Bonds.
4s&4½s....{$66,500.........1915-1921
 { 7,500.........1922
 {11,000.........1923-1924
 {21,000.........1925-1933
Water Bonds.
4s J-D $8,000....June 1 1915
4s J-D 33,000c..June 1 '23-'25
4s J-D 91,000c..June 1 '16-'22
4s J-D 30,000c.June 1 '26-'30
4s J-D 3,000....1931-1933
School Bonds.
4s F-A $3,000c..Aug 1 1915
3½s&4s — {10,000......1915-1916
 {4,000.........1917
3½s — 32,000......1918-1925
3½s — 2,000......1915-1916
Grouard Estate Loan.
4s — $7,000......1915-1921
Auto Chemical Truck Loan.
4½s — $6,000......1915-1918
Cemetery & Library Loans.
4s — $3,000......1915-1921
Permanent debt Jan 1 1915 $343,400
Temporary loans....... 57,000
Total val. '14 (abt. act.).$7,518,955
Total tax (per $1,000) 1914...$19.20
Population in 1910.........5,818
INT. at First Nat. Bank, Boston.

REVERE.
This town is in Suffolk County.
Inc. in 1871. Pop'n 1910, 18,219.
School Loan Notes.
4s J-D $4,000...Dec 2 '15-'22
4s M-N 5,800..May 15 '16-'23
4s M-N 15,750..May 1 '16-'24
4s A-O 5,000...Oct 1 '15-'24
4s A-O 75,000c..Apr 1 '16-'27
4s J-J 6,000...July 7 '15-'17
4s M-S 14,000..Sept 15 '15-'28
4½s F-A 2,000..Feb 15 '16-'17
4s J-J 500...July 1 1915
4s J-D 18,000...June 1 '15-'30
4s — 40,000...Apr 1 '16-'31
4s J-D 40,000...Dec 15 '15-'19
4s — 2,500...June 1 '15-'19
Sewer Loan.
4s '06 A-O $1,000...Feb 1 1916
4s — 3,500...July 1 '15-'18
4s — 1,700...July 1 1915
4s J-J 2,950...July 2 '15-'16
4s J-D 11,000..June 1 '15-'18
4s A-O 1,155...Apr 1 1916
4s — 1,000...July 1 '15-'16
4s — 2,825...May 1 1916
4½s J-D 2,000...June 1 '15-'16
Police Station.
4s A-O $14,000..Apr 15 '16-'29
Water Bonds.
3½s'05 A-O$240,000c..Apr 1 '16-'35
4s — 1,000.....Sept 1 1915
4½s'13 J-D 14,000.....1915-1928
Street Bonds.
3½s J-D $1,000..June 21 '15-'16
4s — 3,400...July 1 '15-'16
Permanent Improvement Loans.
4s '13 — $9,200....Jan 1 '16-'20
Fire Department Loan.
4½s J-D $7,500...June 1 '15-'17
4s '12 M-S 18,200.Mch 15 '16-'22
4s — 1,500....June 1 1915
4s '13 — 12,000...June 1 '16-'27
Municipal Loan.
4s '12 M-N$19,600..May 15 '16-'22
4s — 3,889.June 15 '15-'16
4s — 6,000...Jan 17 '16-'17
Refunding Bonds.
3½s'02 M-S {$15,000r..Mar 1 1916
 {60,000r..Mar 1'17-'22
Trunk Sewer Bonds.
4s '03 M-N $56,000c..May 1 '16-'34
Park Loan.
4s J-J $2,000..July 10 '15-'16
4s J-J 1,500..July 1 '15-'17
DEBT JAN. 1 1915—
Town debt............ $406,109
Water debt............ 267,000
Trunk sewer debt....... 60,000
High-school debt........ 81,250
TOT. DEBT Jan 1 '15.. $814,359
Total valuation 1914......21,721,456
Total tax (per $1,000) 1914...$23.60
INT.at Fourth Nat.Bank, Boston

ROCKLAND.
Town in Plymouth Co. Inc. 1874.
Water-Works.
4s '86 M-N $4,000c.May 1 1916
4s '87 F-A 2,000c..Feb 1 '16-'17
4s '10 J-J 14,000r..July 1 '15-'28
4s — 4,000...Nov 1 '15-'18
Refunding Loans.
3½s'05 J-J $3,000r...July 1 1915
4s '12 F-A 28,000r..Aug 1 '15-'22
School Loans.
4s '09 J-J $42,000r..Jan 1 '16-'29
4s '11 J-J 9,000r..July 1 '15-'23
BOND. DEBT Apr 1 '15 $110,000
Water debt (included) 28,000
Total assessment 1914.... 5,427,973
(Assessment at fair cash value.)
Tax rate (per $1,000) 1914...$22.40
Population in 1910..........6,928
INT. on water bonds due 1916
and 1916-17 at the New England Tr.
Co., Boston; on water bonds due
1915-28 and school bonds and refund-
ing 4s at Second Nat. Bank, Boston;
other int. at office of State Treasurer.

ROCKPORT.
This town is in Essex County.
Inc. Feb. 27 1840. Pop. '10, 4,211.
Water Bonds
4s J-J $11,000c..July 1 '15-'25
4s M-N 50,000c..May 1 '15-'24
3½s'02 M-N 9,000c..Nov 1 '15-'32
4s '10 J-J 8,000c..July 1 '15-'30
4s '14 — 8,000 1915-1922
4s '15 — 10,000 1916-1925
School Bonds.
4s '05 M-S $10,000c..Sept '15-'24
4s '07 J-D 4,000c.Jan 1 '22-'25
BOND. DEBT Apr 1 '15... $100,000
Assess. val. (½ act.) '14.. 4,023,540
Tax rate (per $1,000) 1914...$19.00
INT. at Nat. Shawmut Bk., Bost

SALEM.
This city is in Essex County.
Inc. Mch. 23 1836. Commission gov-
ernment adopted Nov. 5 1912.
Pop'n 1910, 43,697. City partially
destroyed by fire June 1914. See
V. 98, p. 2006.
Bridge Bonds.
3½s'09 J-J $10,000c..Jan 1 '15-'19
4s '10 J-J 10,000c..July 1 '15-'19
Municipal Loan.
4s '92 J-D $9,000c..June 1 '15-'17
4s '06 A-O 1,000....Oct 1 1915
4s '06 M-N 2,000....Nov '15-'16
4s '09 M-N 1,000....May 1 1916
4s '13 F-A 20,000...Feb 1 '15-'23
4½s'13 J-J 9,000...July 1 '15-'16
4½s'14 F-A 120,000c.Aug 1 '15-'54
4s '14 M-S 200,000c.Sept 1 '15-'54
4s '15 J-J 200,000c.Jan 1 '16-'55
Trust Fund Bonds.
4s '03 J-J $45,000c.July 1 '15-'23
School Bonds.
4s '10 J-D $15,000c.July 1 '15-'20
4s '12 M-S 12,000c.Mch 1 '16-'21
4½s'13 J-J 6,000c..July 1 '15-'17
Water Bonds (outside limit).
4s '90 M-N $48,000c.June 1 '15-'20
4s '96 M-S 500r.Mch 1 1916
4s '07 A-O 5,000c....Oct '15-'19
4s '08 J-D 500....June 1 1915
4s '11 M-N 4,000c..May 1 '16-'17
4s '12 J-D 4,000....June 1 '15-'18
4s '15 A-O 180,000c.Apr 1 '16-'45

SALEM (Concluded).
Pipe-Renewing Bonds.
3½s'05 M-S $1,000r.Mch 1 1916
4s '13 F-A 12,000...Feb 1 '16-'23
4s '14 M-S 12,000...Mar 1 '16-'19
4½s'14 F-A 40,000c.Aug 1 '15-'54
Playground Bonds.
4½s'13 --- $2,000...Aug 1 '15-'16
Water-Supply Bds. (inside lim.)
4s '11 M-S $4,000r.Sept 1 '15-'16
4½s'13 J-J 3,000...Jan 1 '16-'18
Underground Wire Loan.
4s '13 A-O $12,000...Apr '16-'23
4s '11 M-N 13,500..May 1 '16-'24
Sewer Loans.
4s '05 A-O $10,000c.Apr 1 '15-'20
4s '09 J-D 22,500c.Dec 1 '15-'23
4s '11 M-N 6,000c.Mar 1 '16-'21
4s '11 M-N 14,000...Nov 1 '15-'21
4s '12 M-N 4,000...May 1 '16-'19
High-School Bonds.
4½s'07 A-O $60,000c.Apr 1 '16-'27
4s '06 J-J 180,000...July 1 '15-'26
Sewerage Bonds (outside limit).
3½s'03 M-S $54,000...Mch '16-'33
3½s'04 M-S150,000c&r.Sept 1 '15-'44
4s '06 F-A 80,000...Feb 1 '16-'46
4s '06 F-A 5,500...Feb 1 '16-'26
4s '06 M-S 52,500...Mch 1 '16-'36
Train'g-Sch. Bds.(outside limit)
4s '12 J-D $69,000...June 1 '15-'37
Street Bonds.
4s '05 M-S $850...Sept 1915
4s '06 M-N 2,000...May 1 1916
4s '11 M-N 1,000..May 1 1916
4s '14 --- 6,000--------
4½s'14 M-S 2,600...Sept 1 '15-'16
Police-Station Bonds
4s '12 M-S $70,000c.Mch 1 '16-'22
4s '13 J-D 5,000...Dec 1 '15-'19
Electric Equipment Bonds.
4s '13 A-O $16,000c..Oct 1 '15-'22
Surface Drainage Bonds.
4s '13 F-A $8,000...Feb 1 '16-'23
4s '14 A-O 8,000...Apr 1 '16-'19
Fire-Engine Bonds.
4s '12 M-S $3,000c.Mch 1 '16-'18
Public Park Bonds.
4s '07 J-J $12,000...July 1 '15-'26
TOT. BD. DT. Apr 10 '15 $1,895,450
Less debts outside limit.. 1,226,500
Borrowing capacity 264,056
Ass'd val. '14 (abt. act.).39,632,600
Tax rate (per $1,000) 1914...$20.00
INT. at Merchants'Nat.Bk.Boston

SAUGUS.
This town (P. O. Sta. Lynn) is in Essex County.
Water Loan.
4s --- $27,000...Dec '15-'19
4½s --- 5,000...Dec 1 1917
3½s --- 3,000...Dec 1 1920
4s '10 --- 24,000..July 10 '15-'38
4s '11 --- 4,000c.Nov 1 '15-'16
4s '12 --- 5,000...Apr 1 '17-'19
4s '13 --- 2,500...May 1 '19-'20
4½s'13 --- 4,500...Aug 1 '20-'22
4½s --- 27,000...May 1 '16-'42
4½s --- 6,500..May 1 '16-'28
School-House Loan.
4s --- $3,000...July 1 1915
3½s --- 20,000...May '16-'19
4s '05 --- 57,000...Apr 1 '15-'35
4s '10 --- 20,000...May 1 '16-'35
4s '10 --- 5,000...July 1 '15-'19
TOT. B'D. D'T Jan 1 '15. $221,000
Water bonds (included).. 110,000
Temporary loans (add'l).. 95,000
Sinking fund and cash.... 19,781
Assess. val.'14 (abt. act.). 6,943,355
Total tax (per $1,000) 1914...$25.40
Population in 1910........8,047

SHELBURNE FALLS FIRE DIST.
This district is in Franklin County.
4s '11 M-N$75,000c...1916-1940
4½s'13 --- 14,000..Mar 1 '16-'43
BOND. DEBT Apr 1 1915 $89,000
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$112,500c.Apr 1 '16-'24
City Bonds.
4s '96 J-J $14,000c&rJuly 1 '15-'16
4s '95 J-J 13,000c...July 1 1915
3½s'02 J-J 23,000c.July 1 '15-'17
4s '97 J-J 12,000c.July 1 '15-'17
4s '98 J-J 20,000c.July 1 '15-'19
4s '99 J-J 14,000c.July 1 '15-'19
3½s'00 J-J 24,000c.July 1 '15-'21
3½s'01 J-J 28,000c.July 1 '15-'21
4s '03 J-J 36,000c.July 1 '15-'23
4s '03 A-O 18,000c.Oct 1 '15-'23
4s '04 J-J 30,000c&rJuly 1'15-'24
3½s'05 A-O 38,000c...Apr 1 '15-'25
4s '06 J-J 20,000r..July 1 '15-'26
4s '07 A-O 61,000c&rApr 1 '15-'27
4s '08 A-O 42,000c...Apr 1 '15-'28
3½s'09 A-O 65,000c...Apr 1 '15-'29
4s '10 A-O 90,000c...Apr 1 '15-'30
4s '11 A-O 126,000c...Apr 1 '15-'31
4s '12 J-J 96,000c...Jan 1 '15-'32
4s '12 J-J 145,000c..July 1 '15-'32
4½s'13 J-J 78,300c.July 1 '15-'33
4½s'13 A-O 04,000c...Apr 1 '15-'23
Public Building Bonds.
$42,000c...Jan 1 '16-'22
4s '15 J-J 40,000c...Jan 1 '23-'30
20,000c...Jan 1 '31-'35
Municipal Loan.
-s --- $77,000.....1915-1923
Lowell St. Bridge Loan.
3½s'09 A-O $35,000c&rApr 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 $8,000c.July 1 '15-'22
3½s'02 J-J 13,000c&rJuly 1'15-'27
4s '98 J-J 9,000c.July 1 '15-'23
3½s'01 J-J 17,000c.July 1 '15-'31
4s '03 J-J 14,000c&rJuly1'15-'28
4s '04 J-J 15,000c.July 1 '15-'29
3½s'05 A-O 21,000c.Apr 1 '15-'35
4s '06 J-J 12,000c.July 1 '15-'26
4s '07 A-O 46,000c..Apr 1 '15-'37
4s '08 A-O 24,000c...Apr 1 '15-'38
3½s'09 A-O 25,000c&rApr 1'15-'39
4s '10 A-O 26,000c...Apr 1 '15-'40
4s '11 A-O 17,000c.Apr 1 '15-'31

4s '12 J-J $13,000c.Jan 1 '15-'27
4½s'13 A-O 29,000c.Apr 1 '15-'43
4s '14 A-O 20,000c.Apr 1 '15-'34
Water Bonds.
4s '90 A-O $12,000c...Oct 1 '15-'20
4s '89 A-O 10,000r...Oct 1 '15-'19
4s '88 J-J 4,000c.July 1 '15-'18
Park Bonds (outside limit)
3½s'02 J-J $15,000c&rJuly 1'16-'29
TOT. DEBT Mar 17 '15..$1,604,000
Less debts outside limit... 74,000
Total borrow. capacity... 267,957
Bonds sold since....... 102,000
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 1915, $6,023,201 76

SOUTH HADLEY
This town is in Hampshire County.
Lighting Bonds.
4s '15 --- $40,000.......1916-1935
BOND. DEBT Dec 31 '14.. $179,800
Floating debt........ 45,000
Sinking fund........ 27,440
Assessed valuation 1914...7,734,468
Total tax (per $1,000 1914...$21.00
Population in 1910.......4,884

SOUTH HADLEY FIRE DISTRICT NO. 2.
This district is in Hampshire Co.
Water Bonds.
4s '11 J-J $52,000c...Jan 2 '16-'41
4s '12 J-J 6,000c--------
BOND. DEBT Apr 1914.. $240,000
Asses. 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.
School and Fire Loan.
4½s'14 -- {$130,000...Nov 1 '15-'24
{120,000...Nov 1 '25-'34
Street-Ext. and Rifle Range.
4s g '08 A-O $20,000c...Oct 1 '15-'18
a Municipal Building Bonds.
3½g'09 M-N $525,000c.Nov 1 '15-'49
4s g '10 M-N 360,000c.Nov 1 '15-'50
4s g '11 A-O 272,000r.Oct 1 '15-'31
1s g '12 M-N 497,000c.Nov 1 '15-'52
4s g '14 --- 200,000c.Nov 1 '15-'54
Fire & Police Bldg. Bonds.
4s g '10 A-O $272,000r.Oct 1 '15-'30
River-Front Loan.
1s g '08 A-O $8,000r...Oct 1 '15-'18
Fire-Department Bonds.
4s g '06 M-N $8,000...Nov 1 '15-'16
Locust St. Extension.
4s g '11 A-O $14,000r...Oct 1 '15-'21
Fulton Street Bonds.
4½s'14 --- $400,000...Nov 1 '15-'34
Municipal Loan Bonds.
4½s'14 M-N{$24,000c.Nov 1 '15-'18
{25,000r.Nov 1 '19-'23
School Bonds.
4s g '95 A-O $35,000c...Oct 1 1915
4s g '07-'98 J-J370,000r..Jan 1 1917
4s g '97 J-J 13,500c.July 1915-'17
3½g'98 J-J 34,800c.July 1915-'17
3½g'00 J-J 20,000c...Dec 1 1919
3s g '00 J-Da125,000c...June 1 1920
3½g'01 M-S 125,000c...Sept 1 1921
3½g'02 A-O 55,000c...Oct 1 1922
3½g'03 M-S a40,000c&rSept 1 1923
3½g'05-'06J-J 396,000r.Jan 1 1925
4s g '06 M-Na207,000r...Nov 1 1926
4s '08 A-O 77,000r...Oct 1 '15-'28
4s g '09 A-O 75,000r...Oct 1 '15-'29
4s g '13 M-N475,000c..Nov 1 '15-'33
4½g'13 M-N209,000r..Nov 1 '15-'33
{36,000...Nov 1 '15-'23
4½g'13 M-N{ 1,500...Nov 1 1933
High School of Commerce.
4½s'14 --- {$80,000...Nov 1 '15-'24
{70,000...Nov 1 '25-'34
Street, School and Sewer Loan.
4s g '07 M-N$125,000r...Nov 1 1917
North Street Ext. Bonds.
4s g '00 A-O$100,000c...Oct 1 '15-'19
City-Hall Bonds.
4s g '07 J-J $110,000r.July 1 '15-'27
($9,000 even years, $8,000 odd years)
Railroad Under-Pass Bonds.
4½s'13 M-N{$126,000r.Nov 1 '15-'23
{260,000Nov 1 '24-'43
Park Bonds.
3½g'03 J-D $125,000r...June 1 1923
Sewer Bonds.
3s g '00 J-D a$142,000..June 1 1930
3½g'01 M-S 12,000r.Sept 1915-'26
3½g'04 F-A 20,000r.Aug 1 '15-'24
4s g '08 A-O 35,000r...Oct 1 '15-'28
4s g '13 M-N 48,000r..Nov 1 '15-'38
Water Bonds.
4s g '93 A-O$150,000c...Oct 1 1923
3½g'00 A-O 125,000c...Oct 1 1920
4s g '07 J-J a210,000r...Jan 1 '16-'36
4s g '08 J-J a220,000...Jan 1 '16-'37
3½g'09 J-Ja 920,000r...Jan 1 '16-'38
3½g'10 J-J 336,000c..Jan 1 '16-'30
4½g'13 M-N230,000r...Nov 1 '15-'38
a Coupon or registered.
INTEREST payable at First Nat. Bank, Boston and City Treasurer.
Tot. water debt Apr 1 '15.$2,201,000
Less sinking fund........ 108,894
Net water debt.........$2,092,106
River front debt (exempt from debt limit)... 8,000
Municipal group buildings (exempt)........ 1,582,000
Dwight and Water Street underpasses (exempt).. 386,000
Less sink. fds....... 1,080,148
Net debt excl. of water and exempted debt..... 3,366,691
Total net debt Apr 1915 $7,434,797
Valuation city prop 1914.$15,000,000

ASSESSED VALUATION.—Real estate is taken at abt. 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 J D $54,000c..June 1 '15-'30
School Bonds.
3½s A O $11,800c..Apr 1 '16-'19
Playground Notes.
4s --- $2,000...May 1 '16-'17
Water Bonds.
3½s M-N $70,000c.May 1 '16-'29
4s M-N{10,000c..May 1 '30-'31
{21,000c..June 1 '15-'35
BOND. DEBT June 1914.. $206,000
Notes outstanding........ 25,000
Total assessed val. 1914...5,905,362
(Assessment 80 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............$23,500
Highway loan........ 5,000
Water extension....... 6,000
Water Loan.
4s A-O $69,000c..Part yearly
4s J-D 77,000c...Part yearly
4s J-J 10,000c...Part yearly
Refunding Bonds.
4½s J-J $36,000c...Part yearly
TOTAL DEBT Apr 8 1915 $227,500
Assess. val. '14 (70% act.) 4,165,753
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.
Street-Improvement Notes.
4½s'14 --- $29,000...Oct 1 '15-'24
Miscellaneous Loan Bonds.
4½s'13 J-J {$7,500c ----1915-1919
{1,400c ---July 1 1920
{3,000c..July 1 '21-'23
Public Park & Town Hall Bonds
4½s'13 J-J $9,500c..July 1 '15-'33
Fire Bonds.
4s '11 --- $3,000.....1915-1917
4½s'13 J-J {7,000c.July 1 '15-'21
{500c...July 1 1922
Humphrey St. Impt. Bonds.
4s '14 J-D $50,000c ----1915-1934
Sewer Bonds.
3½s M-S$133,000...Sept 1 '14-'42
4s M-S 22,000...Sept 1 '15-'25
4s '11 --- 6,000.....1915-1920
4½s'13 J-J 7,000c.July 1 '15-'28
Water Bonds.
3½s F-A$150,000....Aug 1 1928
3½g'09 A-O 75,000c...Apr 1 '15-'39
4½s'13 M-N 2,500c.May 1 '15-'19
School Loans.
4s '11 --- $78,000.....1914-1931
Town Debt Nov. 7 1913.
Permanent Impt. Loan....$283,600
Bonded debt (outside limit)
Sewer debt........ 196,850
Water debt (gross)..... 240,800
Water sinking fund.... 63,165
Assess. val.'14(abt. act.).$14,039,344
Tax rate (per $1,000) 1914...$16.80
Population in 1910........6,204
INT. is payable in Boston.

TAUNTON.
This city is in Bristol County Incorporated May 11 1864.
School Bonds.
4½s'13 --- $95,000--------
Sewer Bonds (outside debt limit).
4s '97 J-D $83,500c&r.June 1 1927
4s '98 J-D 16,500r...June 1 1928
4s '98 J-D 50,000r...Dec 1 1928
4s '90 J-D 30,000r...June 1 1929
4s '00 J-D 75,000c&r.J'ne 1 1930
3½s'00 J-D 100,000c&r.Dec 1 1930
3½s'02 J-D 20,000r...June 1 1932
3½s'03 J-D 12,000r...June 1 1933
3½s'05 J-D 13,000r...June 1 1935
4s '06 J-D 30,000c&r.June 1 1936
4s '07 J-D 3,000r...June 1 1937
3½s'08 J-D 20,000r...Dec 1 1938
4s '09 J-D 20,000r...Dec 1 1939
4s '10 J-D 15,000r...Dec 1 1940
4s '11 --- 15,000r...Dec 1 1941
4½s --- 108,000...June 1 '15-'33
4s '12 --- 15,000r...Dec 1 1942
4s '13 --- 14,000...Dec 1 '15-'28
4s '14 --- 15,000...Dec 1 '15-'29
Cemetery Bonds.
4s --- $39,375--------
City Bonds.
4s '95 J-D $17,000r...June 1 1915
4s '95 J-D 45,000r...Dec 1 1915
4s '06 J-D 46,800r...June 1 1916
4s '06 J-D 24,000r...June 1 1916
4s '97 J-D 27,000r...June 1 1917
4s '99 J-D 45,000r...June 1 1919
3½s'04 J-D 33,500c&r.June 1 1915
3½s'05 J-D 30,000r...June 1 1915
4s '07 A-O 8,000r...June 1 1917
5s '07 M-N 5,000r...Nov 1 1917
4s '08 J-D 12,000r...June 1 1918
4s '08 J-D 50,000c...Dec 1 1918
4s '08 J-D 16,000c&r.Dec 1 1928
3½s'09 J-D 25,000r...June 1 1919
4s '09 J-D 12,000r...June 1 1919
4s '09 J-D 30,000r...June 1 1920
4s '10 J-D 25,000c...June 1 1920
4s '11 J-D 35,000c&r.June 1 1921
4s '11 J-D 11,000c...June 1 1916
4s '11 J-D 5,500r...June 1 1916
4s '07 J-D 12,000r...Dec 1 1927
4s '10 J-D 13,183.33r.Dec 1 1920
4s '11 J-J 3,300r...July 1 1916
4s '12 --- 4,000r...July 1 1932
4s '12 --- 30,000c&r.June 1 1922
4½s'13 --- 32,000...June 1 1923

s '13 --- $7,000-------1921
4s '14 J-D 13,000r..June 1 '15-'27
Street-Improvement Bonds.
4s '14 J-D $30,000c.June 1 '15-'19
4½s'14 --- 10,000...June 1 '15-'24
Water Bonds (outside debt limit).
4s '87 J-J $45,000r...July 1 1917
4s '98 J-J 20,000r...Jan 1 1918
4s '98 J-J 30,000c...July 1 1918
4s '90 J-J 4,000r...July 1 1919
4s '00 J-J 40,000c&r.July 1 1930
4s J-J 30,000c&r..Jan 1 1920
4s J-J 506,500c&r July 1 1922
4s '92 J-J 10,000r...Jan 1 1922
3½s'03 J-J 10,000c...Jan 1 1923
3½s'04 J-J 10,000c...Jan 1 1934
3½s'04 J-J 5,000r...July 1 1934
3½s'05 J-J 15,000c&r.Jan 1 1935
3½s'06 J-J 10,000c...Jan 1 1936
4s '08 J-J 15,000r...Jan 1 1938
4s '08 J-J 5,000r...Jan 1 1938
3½s'09 J-J 7,000c...Jan 1 1939
4s --- 126,000......J-J '15-'43
4s '15 J-J 20,000...Jan 1 '16-'35
Elec. Lt. Bonds (outside debt limit)
4s '97 J-D$125,000c&r.June 1 1927
4s '97 J-D 7,500c&r.June 1 1917
4s '98 J-D 3,500r...June 1 1918
4s '98 J-D 5,000r...Dec 1 1928
3½s'00 J-D 3,000r...Dec 1 1920
3½s'02 J-D 175,000c&r.June 1 1932
4s '07 J-D 45,000c&r.J'ne 1 1937
4½s'13 J-D 48,000...June 1 '15-'43
Bonds exempt from limit..$1,966,875
Debt within limit...... 672,283
TOT. BD. DT. Apr 1915.. 2,639,158
Total sinking funds..... 1,189,667
Total val. '14 (abt. act.).26,274,534
Tax rate (per $1,000) 1914...$21.40
Population in 1910........34,259
INTEREST on coupon bonds is payable at the Webster & Atlas Nat. Bank of Boston. Registered interest remitted by City Treasurer.

TISBURY.
This town (P. O. Vineyard Haven) is in Dukes Co. Inc. July 6 1671. Population 1910, 1,196.
School Bonds and Notes.
4s --- $9,600r-------1930
4½s --- 1,600...Feb 2 '16-'19
Water-Works Bonds.
4s '06 M-S $79,000c..Sept 1 '15-'36
Notes outstanding...... $2,000
TOTAL DEBT Jan 1 1915.. $91,200
Assess. val. '14....2,018,955
Total tax (per $1,000) 1915...$13.00
INT. on water bonds at Martha's Vineyard Nat. Bk., Vineyard Haven; on school bonds at Lynn Five-Cent Savings Bank.

WAKEFIELD.
This town is in Middlesex County. Inc. 1868. Popula'n '10, 11,404.
Sewer Bonds.
3½s M-N $60,000c....1921-1930
3½s M-N 30,000c..Nov 1 '15-'20
3½s M-N 100,000c...Nov 1 '31-'40
3½s M-N 13,000....1923-1935
Sewer Notes.
4s A-O $2,000.....1915-1916
-s --- 6,000.....1915-1918
School Loans.
4s M N $4,000c.Nov 1 '15-'18
4s --- 1,000.........1915
3½s A O 10,500c.Oct 1 '16-'21
3½s M N 3,000c.Nov 1 '15-'17
4s '13 M S 20,000c.Mar 1 '16-'23
Water Meter Notes.
4s '12 A-O $10,500...Apr 1 '16-'22
-s --- 13,500.....1915-1923
Water-Main Notes.
-s --- $7,000.....1915-1921
-s --- 1,000.........1915
Municipal Light Loan.
4s A-O $90,000c...Oct 1 '15-'24
Gas & Electric Light Bonds.
3½s'09 A-O {8,000....Apr 1 '16-'19
{3,000.....Apr 1 1919
Fire Station Bonds.
3½s J-D $1,000....Dec 1 1915
Water Bonds.
4s A-O $187,000c.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 '15..$624,000
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. 1724. Population '10, 4,892.
School Bonds.
4½s'13 J-J $60,000..July 1 '15-'26
Water Bonds.
4s F-A $44,000c.Aug 1 '15-'25
Miscellaneous Loans.
Water ext 4s $1,400....Sept 1 1915
do 4s 8,000r..June 1 '16-'18
do 4s 9,300r..Oct 11 '15-'22
Water 4s 6,000...Dec 1 '15-'17
do 4s 7,000...Sept 20'15-'21
do 4s 850....Sept 6 1915
High-sch.4½s 3,240....Mch 27 1922
School 4½s J-D $20,000 Dec 1 '15-'21
Fire sta'n 4s 4,500...J'ne 19 '15-'19
Playg'nd 4s 1,900..J'ne 19 '15-'16
PERM. DEBT Apr 2 '15...$166,190
Water debt (Included)... 76,550
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 4½s 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.
Building Bonds.
3½s'02 J-J $22,000c...Jan 1 1922
3½s'06 J-J 162.50..Jan 1 1916
4½s'07 J-J 8,000c..July 1 '15-'22
4s '15 J-J 5,000r..Jan 1 '16-'20
4s '15 J-J 60,000r..Jan 1 '16-'35

WALTHAM (Concluded.)—
Water Bonds.
4s   A-O $10,000c&r.Apr 1 1916
4s '97   A-O   30,000c___Apr 1 1917
4s '98   A-O   33,000c___Oct 1 1918
3½s'00 A-O   20,000c___A&O 1 1920
3½s'05 A-O   25,000c&r Oct 1 '14-20
4s '06   A-O   24,000c___Oct 1 1915
4½s'07 J-J   14,000c_July 1 '15-'27
4s '08   J-J   4,000c___July 1 '15-'18
4s '09   J-J   12,000c___Jan 1 '16-'18
4½s'13 J-J   19,000c_July 1 '15-'33
Sewer Bonds.
4s '93   A-O $50,000c___Apr 1 1921
4s '92   J-J   *25,000c___July 1 1922
4s '92   J-J   *5,000c_Dec 31 1922
4s '93   A-O   *10,000c___Apr 1 1923
4s '93   A-O   *5,000c___Oct 1 1923
4s '94   A-O   5,000c___Apr 1 1924
4s '97   J-J   7,000c___Jan 1 1927
4s '06   J-J   10,000c___July 1 '15-'19
4s '06   J-J   5,000c___July 1 1921
4s '08   J-J   300c___Jan '15-'18
4½s'13 ---   19,000 ___1915-1933
4½s'13 J-J   750r___July 1 1915
4s '15 --- J-J   3,000c_Jan 1 '16-'18
Street Bonds.
3½s'06 J-J   837.50___Jan 1916
4s '08   J-J   3,360c_Jan 1 '16-'18
4s '10   J-J   5,250___Jan 1 '16-'20
4s '12   A-O   8,100c_Apr 1 '16-'23
4½s'13 J-J   4,080r___July 1 '15-'18
4s '14   J-J   4,000c___Jan 1 '15-'24
4s '15   J-J   {1,400c___Jan 1 1916
      {4,000c___Jan 1 '17-'20
      {2,000c___Jan 1 1916
4s '15   J-J   {1,500c___Jan 1 1917
      {3,000r___Jan 1 '18-'20
Surface Drainage Bonds.
4s '96   J-J $6,000c___Jan 1 1916
4s '96   J-J   5,000c___July 1 1916
4s '98   J-J   3,000c___Jan 1 1918
4s '02   J-J   11,000c___Jan 1 1922
4s '99   J-J   4,000c___Jan 1 1919
3½s'99 J-J   4,000c___July 1 1919
3½s'00 J-J   3,000c___July 1 1920
3½s'02 J-J   10,000c&r_July 1 1922
4s '08   J-J   615c___Jan '16-'18
4½s'13 J-J   1,200r___July 1 1915
Sidewalk Bonds.
4s '15   J-J   {$1,100r___Jan 1 1916
      {4,000c___Jan 1 '17-'20
Fire Apparatus Bonds.
4s '10   J-J $1,250r___Jan '16-'20
4½s'13 J-J   10,012.50r July 1 '15-23
Cemetery Bonds.
4s '10   J-J $3,500r___Jan 1 '16-'20
School Bonds.
3½s'00 J-J $102,000c___July 1 1920
3½s'01 J-J   31,000c___Jan 1 1921
3½s'01 J-J   38,000c&r July 1 1921
3½s'02 J-J   15,000c___July 1 1922
3½s'03 J-J   43,000c&r Jan 1 1923
3½s'06 J-J   11,000c___Jan 1 '16-'26
4s '08   J-J   1,500c___Jan 1 '16-'18
4s '12   A-O   17,000c___Apr 1 '15-'32
4½s'13 J-J   21,000c_July 1 '16-'25
4s '14   J-J   41,750___Jan 1 '16-'34
4s '15   J-J   {3,300r___Jan 1 1916
      {5,000c___Jan 1 '17-'21
Public Playgrounds.
3½s'03 J-J   *$31,000c___July 1 1933
Public Park Bonds.
4s '93   A-O   *20,000c___Oct 1 1923
Grade-Crossing Bonds.
4s '08   J-J $300r___Jan 1 '16-'18
BOND. DEBT Feb 1 1913 $622,400
Sinking funds_____ 300,572
Water debt (additional) __ 375,000
Water sinking fund (add'l) 245,743
Borrowing capacity_____ 436,209
Assessed valuation, real_21,619,100
Assessed val., personal __ 8,598,100
Total val. '13 (abt. act.)_30,217,200
Total valuation 1914_____31,300,100
Tax rate (per $1,000) 1914___$18.00
Population in 1910_____27,834
[* Special loans.]
INT. is largely payable at the Boston Safe Dep. & Tr. Co., Boston.

WATERTOWN.
This town is in Middlesex County, Incorporated Sept. 17 1630.
School-House Loans.
4s '05   M-N $30,000c_May 1 '16-'25
4s '13   M-N   64,000c_May 1 '16-'18
4s '13   M-N   3,000c_May 1 '16-'18
4½s'14 J-J   {1,000c___July 1 1915
      {1,000c___July 1 1916
      {2,500c___Dec 1 1915
4½s'14 J-D   {2,000c___Dec 1 1916
      {10,000c___Dec 1 '17-'26
4½s   {11,000c___May 1 '15-'23
4s '15   M-N 73,000c_May 1 '16-'35
(See V. 100, p. 1619, for maturity)
Street Loan.
3½s'05 M-N $45,000c_May 1 '16-'23
4s '07   M-N   32,000c_May 1 '16-'19
4s '07   M-N   8,000c_May 1 '16-'19
4s '12   A-O   2,000c_Apr 1 '15-'17
4½s'14 J-J   {6,000c_July 1 '15-'17
      {2,000c_July 1 '18-'19
Fire Station & Site Loans.
4s '11   J-J $7,000c_July 1 '15-'21
4s '12   A-O   3,000c_Apr 1 '16-'18
Drainage Loans.
4s '06   M-N $10,000c___May 1 1916
4s '09   J-J   10,500c_July 1 '18-'19
4s '10   M-S   3,500c___Sept 1 1920
4s '11   J-J   4,000c_May 1 '15-'20
4½s'13 M-N   2,000c___May 1 1916
Drainage and Sewer Bonds.
4s '12   A-O $12,000c_Apr 1 '16-'21
4½s   20,300___July 1 '15-'24
Water Loans.
3½s'99 J-J $126,000c_Jan 1 '16-'29
4s '04   J-J   100,000c_July 1 '15-'34
Water-Main Loans.
4s '12   J-J $3,000c_July 1 '15-'17
High-School Loans.
4s '10   A-O $75,000c___Jan 1 '15-'29
4s '10   M-N   12,000c___Nov 1 '15-'19
4s '12   J-J   21,000c___May 1 '15-'21
4½s'13 J-D   2,500c_June 1 '15-'16
Refunding Loans.
4s '09   M-N $4,000c___Nov 1 1917
4s   M-N   42,000c___May 1 '15-'36
4s '11   J-J   9,000c___July 1 '15-'23
Sewer Loans.
4s '06   A-O $7,000c___Apr 1 1916
4s '10   M-S   5,500c___Sept 1 1920
4s '11   M-N   5,000c_May 1 '16-'19
4s '12   J-J   2,000c_July 1 '15-'16
4½s'13 M-N   5,000c_May 1 '16-'18
4½s'14 J-J   2,000c___July 1 1916

Municipal Loan.
4s '08   M-N $9,225c___May 1 1917
Engine-House Loan.
4s '05   F-A $6,500c___Aug 1 1915
TOTAL DEBT May 1 '15 $720,525
Water debt (included)___ 229,000
Other debt outside limit__ 64,000
Borrow. capac. May 1 '15   87,775
Total assessed val. 1914__18,326,300
Total tax (per $1,000) 1914___$21.20
Population in 1910_____12,875
INT. on water 4s at Boston Safe Deposit & Trust Co.; refunding notes and school 4s 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 Works.
4s '96   M-S $12,000c___Mar 1 1916
4s '97   M-S   34,000c___Mar 1 '15-'27
4s '01   M-S   10,000c___Mar 1 1921
4s '06   M-S   1,000c___Mar 1 1916
4s '07   M-S   18,000c___Sept 1 '15-'32
4s '09   M-S   20,000c___Sept 1 '15-'34
4s '12   M-S   22,000c___Mar 1 '16-'37
4s '13   M-S   1,000c___Mar 1 1916
Park Bonds.
4s '99   M-S $10,000c___Sept 1 '15-'24
4s '08   M-S   6,500c___Mar 1 '16-'28
4s '10   M-S   4,000c___Sept 1 '15-'26
School Bonds.
4s '05   M-S $56,000c_Sept 1 '15-'24
4s '10   M-S   70,000c___Mar 1 '16-'29
4s '11   M-S   10,000c___Sept 1 '15-'19
4s '07   M-S   3,000c___Sept 1 '15-'17
Electric-Light Bonds.
4s '05   M-S $2,000c___Sept 1 1915
4s '06   M-S   4,000c___Sept 1 '15-'16
BOND. DEBT Oct 1 '14 $434,000
Water debt (included)___ 261,000
Sinking fund assets_____ 150,711
Total valuation 1914_____19,326,327
Total tax (per $1,000) 1914___$12.00
INT. at Boston Safe Dep.&Tr.Co.

WESTBOROUGH.
This town is in Worcester Co. Inc. Nov. 1717. Popula. '10. 5,446.
Sewer Bonds.
4s   M-N $31,000r _____1922
4s   M-N   10,000c _____1926
3¼s   M-N   30,000c___Nov 1 1928
4s '10   M-N   15,000c___May 1 '16-'30
Water Bonds.
4s   M-S $20,000r___Sept 16 1916
4s   M-S   2,000c___Sept 16 1919
4s   M-S   5,000r _____1920
4s   M-S   19,000c _____1925
4s   M-N   6,000c___Nov 1 1925
School Notes.
4s '06   M-N $21,000 ____1915-1926
PERM'T DEBT Jan 1 '15 $160,000
Temporary & dem'd notes   15,032
Sinking funds_____ 53,600
Tax valuation 1914_____3,333,626
Total tax (per $1,000) 1914___$20.90

WESTFIELD.
This town is in Hampden Co. Inc. May 29 1669. Pop'n '10, 16,044.
School Bonds.
4½s'13 J-J $70,000c_July 1 '15-'28
4s '14   M-S   28,000c_Mar 1 '16-'29
4½s'14 M-N   {8,000 ____1915-1918
      {16,000 ____1919-1934
Water Bonds.
4s '97   A-O $32,000___Oct 1 '15-'22
4s '02   J-J   13,000___July 1 '15-'27
Gas and Light Bonds.
3½s'99 J-D $60,000___June 1 '15-'29
4s '07   A-O   18,000___Oct 1 '15-'32
4s '09   A-O   20,000___Oct 1 '15-'34
4s '10   A-O   11,000___Oct 1 '15-'25
4s '11   A-O   7,000___Oct 1 '15-'21
4s '14   ---   25,000c ____1915-1934
Sewer Bonds.
4s '07   M-N $8,000___Nov 1 '15-'22
4s '03   A-O   40,000___Oct 1 '15-'22
3½s'04 A-O   24,000___Oct 1 '15-'22
4½s'13 J-J   16,000c_July 1 '15-'22
Highway Bonds.
4s '10   A-O $51,500___Oct 1 '15-'20
4s '11   A-O   10,500___Oct 1 '15-'21
Jail Bonds.
4s '11   A-O $35,000___Oct 1 '15-'19
High-School Notes.
4s '06   M-S $3,200 _____Mch 1 1916
PERM. DEBT Jan 1 1915 $470,900
Water debt (included)___ 45,000
Gas & light debt (incl.)__ 141,000
Tax val. 1914 (¾ act.)__12,470,311
Total tax (per $1,000) 1914___$22.60
INTEREST on water bonds at First Nat. Bank, Boston; on others at Hampden Nat. Bank, Westfield.

WEST SPRINGFIELD.
This town is in Hampden County. Population 1910, 9,244.
School Loans.
4s '12   F-A $36,000c_Aug 1 '15-'32
General Purposes._____$58,800
Refunding Bonds.
4s   M-N $100,000.May 1 '28-'29
Water Bonds.
4s g   {$25,000 ____Apr 1 1929
4s g   A-O {25,000 ____Oct 1 1930
4s g   {165,000 ____Apr 1 1927
3¼s g   A-O {50,000 ____Oct 1 1930
4s '05   {32,000 ____1915-1930
4s   M-N 25,000c___Nov 1 1933
Bridge Bonds.
__s '07 $25,000 _____
TOTAL DEBT Dec 31 '14. $482,800
Water debt (included) __ 315,000
Sinking funds_____ 116,645
Borrowing capacity_____ 138,832
Tax valuation 1914_____9,741,484
Total tax (per $1,000) 1914___$17.00
INT. at Old Colony Tr. Co., Bost.

WEYMOUTH.
This town is in Norfolk County. Incorporated 1635. The town's total assets on Jan. 1 1915 were figured to be $1,249,381, including water-works property valued at $573,651.
Water Refunding Bonds.
4½s'14 M-N {$95,000.Nov 1 '15-'33
      {3,000___Nov 1 1934
Water Certificates (reg.).
4s   M-N $6,000___Nov 1 1917
4s   M-N   1,000___Nov 1 1921

Water Bonds.
4s   M-N $44,000c___Nov 1 1917
4s   M-N   21,000c___Nov 1 1919
4s   M-N   29,000c___Nov 1 1920
4s   M-N   14,000c___May 1 1921
4½s'14 M-N {10,000c___May 1 '16-'20
      {1,000___May 1 1921
General Purpose Notes.
4s   J-D $3,000___Dec 2 '15-'17
Town-House Notes.
4s '07   J-D $6,000___Dec 15 1916
Police-Station Notes.
4½s'13 M-N $3,000___Nov 3 '15-'17
School Notes.
3½s   M-N $12,500c_May 1 '16-'20
4s   F-A   9,000___Nov 1 '15-'23
4s '07   M-N   40,000___Nov 1 '19-'26
4½s'13 F-A   12,000___Aug 18 '15-'20
Bridge Notes.
4s '07   J-D $3,000___June 1 '15-'17
Auto Fire Apparatus.
4½s   J-D {$16,000___July 1 '15-'17
      {1,000___July 1 1918
BOND. DEBT Apr 29 '15 $226,000
Floating debt & notes.___ 200,500
Sinking funds_____ 329,277
Water sinking fund (incl.)   313,015
Total valuation 1914____12,132,355
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 First Nat. Bank, Boston.

WHITMAN.
This town is in Plymouth Co. Inc. March 4 1875. Pop'n 1910, 7,292.
South Abington Water Bonds.
4s   M-S $50,000r _____1916
Town Water Bonds.
4s   M-S $20,000r _____1925
__s   32,000 _____
Town Hall Bonds.
4s   M-S $62,000r _____1926
School Bonds.
4s '12   --- $56,750c_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.
4s g '03 J-J $50,000c___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.
Bridge Bonds.
4s '15   M-S $9,000c_Mar 1 '16-'24
Water Bonds.
4s '94   M-N $20,000c_May 1 '16-'17
3½s'03 J-D   13,000c_June 1 '15-'27
3½s'03 M-N   6,000c_Nov 1 '21-'22
4s '95   M-N   11,000c___Nov 1 1925
3½s'00 M-N   4,000c___May 1 1917
3½s'03 M-N   1,000c___May 1 1916
4s '98   J-D   33,000c_June 1 '26-'28
3½s'02 M-N   12,000c_Nov 1 '29-'30
4s '15   M-S   {6,000c_Mar 1 '16-'18
      {2,000c_Mar 1 '19-'20
Sidewalk Bonds.
4s '13   --- $17,000___Nov 1 '15-'20
Playground Bonds.
4s '94   J-D $50,000c_Dec 1 '15-'24
4s '98   J-D   12,500c___Dec 1 1928
4s '15   F-A   {3,000c___Feb 1 1916
      {4,000c_Feb 1 '17-'18
Fire & Police-Building Bonds.
4s '14   M-N $80,000c___May 1 '16-'31
Stable Bonds.
3½s'03 M-N $1,000c___Nov 1 1915
School Loans.
4s '03   A-O $66,000c___Oct 1 '15-'31
3½s'05 A-O   6,000c___Oct 1 '15-'20
Surface Drain Loans.
4s '12   M-N $3,000c___May 1 1916
4s '13   M-N   12,000c___May 1 '17-'20
4s '14   M-N   12,000c___May 1 '15-'18
4s '15   M-S   {12,000c___Mar 1 '16-'19
      {2,000c___Mar 1 1920
Public Park Bonds.
4s '11   M-N $81,000c___Nov 1 '15-'41
Sewer Bonds.
4s '94   J-D $50,000c_Dec 1 '18-'23
4s '96   J-D   30,000c_Dec 1 '17-'22
4s '96   J-D   20,000c_Dec 1 '23-'24
4s '15   M-S   10,000c_Mar 1 '16-'25
TOT. DEBT Mar 15 '15. $584,500
Debts outside limit_____ 250,500
Borrowing capacity_____ 163,196
Total assessed val. 1914__18,631,500
(Assessment at fair market value.)
Tax rate (per $1,000) 1914___$17.50
INT. at Old Colony Tr. Co. and Nat. Shawmut Bank, Boston

WINTHROP.
This town (P. O. Sta. Boston) is in Suffolk County. Incorp. in 1852.
Municipal Loans.
4s '10   A-O $53,000___Oct 1 '15-'20
4s '10   J-D   12,000c___Jan 1 '16-'23
4½s'13 A-O   31,873.Apr 15 '16-'23
School Loans.
4s '08   M-N $28,000.Nov 15 '15-'28
4½s'14   ---   15,000___Oct 1 '15-'29
School & Miscellaneous Loans.
4s '12   --- $3,583.80.Oct 15 '15-'17
Shore Road Loan (Notes).
3½s'01 J-D $24,000___June 1 '15-'26
Land Purchase (Notes).
3½s'08 J-J $4,300___July 1 '15-'18
School Notes.
3½s'01 M-N $2,000___Nov 1 '15-'16
Highway & Gen. Loan Bonds.
4s '11   A-O $21,000___Oct 15 '15-'21
Street & General Loan Bond.
4s '12   --- $28,000___Oct 15 '15-'22
Cemetery Notes.
4s '06   F-A $3,570.72.Aug 1 1916
4¾s '14   ---   8,625___Oct 1 '15-'23

Refunding Bonds.
3½s'08 J-D $65,000.June 29 '15-'26
4s '08   J-D   8,000.June 30 '15-'17
Playground Bonds.
4s '11   J-J $65,500c___Jan 1 '16-'41
Playground Notes.
4s '13   --- $4,500.Dec 22 '15-'23
Veteran Building Notes.
4s '08   J-J $400___July 15 1917
Water Bonds.
4s '08   J-J $124,000___Jan 1 '16-'38
4s '09   J-J   48,000___Jan 15 '16-'29
4s '10   J-J   32,000___Jan 1 '16-'30
Sewer & Drains (Notes).
3½s'05 J-D $4,875___Dec 5 1915
4s '08   J-D   4,885___June 22 1917
4s '09   J-D   4,750___Dec 27 1917
4s '09   J-D   4,995___Dec 13 1918
4s '12   ---   2,150___Oct 15 1915
Fire Hose Notes.
4s '08   J-D $1,012___June 22 1918
Street Notes.
4s '08   M-N $9,409.81___May 1918
4s '10   J-D   2,586.41.Dec 26 1920
4s '12   ---   2,000___Oct 15 '15-'16
4.35s'13 ---   3,800___Sept 15 '15-'16
FUND. DEBT Jan 1 1915 $639,489
Water debt (included)___ 209,000
Borrowing capacity_____ 123,082
Tax valuation 1914_____16,282,150
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).
4s '05   A-O $2,000c___Oct 1 1915
4s '06   J-J   8,000c&rJuly 1 '15-16
4s '11   J-J   45,760c.July 1 '14-'21
5s '07   J-J   12,000c&rJuly 1 '15-'17
4s '08   J-J   20,000c_July 1 '15-'18
4s '09   J-J   20,000c_July 1 '15-'19
4s '09   J-J   5,000r_July 1 '15-'19
4s '10   J-J   30,000c_July 1 '15-'20
4s '11   J-J   40,040   July 1 '15-'21
4s '12   J-J   37,200c_July 1 '15-'22
4½s'13 J-J   22,500c_July 1 '15-'23
4s '13   J-J   22,500c_July 1 '15-'23
Playground Debt (Outside Limit)
4s '09   J-J $1,500c_July 1 '15-'17
Highway Bonds (Inside Limit)
4s '05   J-J $500r___July 1 1915
4s '05   J-J   500r___Sept 1 1915
4s '05   M-N   500r___Nov 1 1915
School Bonds (Inside Limit)
4s '05   J-J $650r___July 1 1915
Fire Dept. Bonds (Inside Limit)
4s '05   J-J $600r___July 1 1915
Sewer Debt (Inside Limit)
4s '06   J-J $400c_July 1 '15-'16
4s '08   J-J   300c___July 1 1915
High-School Debt (Outside Limit)
4s '06   F-A $59,000c_Aug 1 '15-'33
4s '06   J-J   6,800c_July 1 '15-'31
High-School Debt (Inside Limit)
4s '06   J-J $12,000c_July 1 '15-'26
4s '06   J-J   6,000c_July 1 '15-'26
4s '07   J-D   1,000c___July 1 1915
Water Bonds.
4s '06   J-J $2,000c_July 1 '15-'16
4½s'07 J-J   16,000c_July 1 '15-'22
4s '08   J-J   18,000c_July 1 '15-'23
4s '09   J-J   5,000r_July 1 '15-'19
4s '11   J-J   7,000c_July 1 '15-'21
4s '10   J-J   16,000c_July 1 '15-'30
4s '11   M-S   6,000c_Sept 1 '15-'20
4s '12   J-J   18,000c_July 1 '15-'32
4½s'13 J-J   19,000c_July 1 '15-'33
FUNDED DEBT Jan. 1 1915—
Inside limit_____ $287,490
Outside limit_____ 192,300
Borrowing capacity_____ 69,297
Tax val. '14 (abt. act.)__12,381,442
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.
4s '08   J-D $5,000c___June 1 1918
3½s'12 J-D   10,000r___Jan 1 1922
Sidewalk Bonds.
4s '08   A-O $25,000r___Apr 1 1918
4s '08   J-J   10,000c___July 1 1918
3½s'09 J-J   25,000r___July 1 1919
4s '10   J-J   25,000r___Jan 1 1920
4s '11   J-J   15,000r___Jan 1 1921
4s '11   J-J   10,000r___July 1 1921
3½s'12 J-J   25,000r___Jan 1 1922
4s '13   J-J   20,000r___Jan 1 1923
Beaver Brook Loan.
3½s'08 J-D $25,000r___Apr 1 1916
4s '08   J-D   28,000r___June 1 1918
3¼s   A-O   37,000r___Oct 1 1915
3¼s   A-O   7,000r___Oct 1 1917
3¼s   A-O   45,000r___Apr 1 1919
4s '10   J-J   50,000r___Jan 1 1920
Funded Park Loan.
3½s   J-J $8,500r___July 1 1932
4s   A-O   250,000r___Apr 1 1938
3½s'05 A-O   58,300r___Oct 1 1915
Catch Basin.
4s '08   A-O $10,000r___Oct 1 1918
3½s'09 A-O   10 000r___Apr 1 1919
Rifle Range Bonds.
4s '08   J-J $12,000r___Jan 1 1918
4s '08   J-J   14,000r___July 1 1918
Funded City Loans.
4s   A-O $650,000r___Apr 1 '25-'27
4s '07   A-O   50,000r___Apr 1 1917
4s '14   50,000 ____1915-1924
Land-Drainage Loan.
4s '13   A-O $90,000r.Oct 1 '15-'23
4s '15   ---   50,000___Jan 1 '16-'25
Public Playground Loans.
4s   A-O $36,000c___Oct 1 1918
3¼s   J-J   50,000r___July 1 1920
4s '12   A-O   30,000c___Apr 1 1922
4s '13   J-J   9,000r_July 1 '15-'23
Hospital Bonds.
4s '07   A-O $45,000r___Apr 1 1917
4s '08   J-J   4,000r___July 1 1918
4s '13   J-J   15,000r___Jan 1 1922
4s '12   A-O   177,000r___Oct 1 1922
4s '13   J-J   81,000r.July 1 '15-'23
4s '13   J-J   4,500r_July 1 '15-'23
Police-Station Bonds.
4s '11   J-J $20,000r___Jan 1 1921
Bath-House Bonds.
4s '10   J-J $10,000r___July 1 1920
4s '13   ---   12,000___Apr 1 1932

WORCESTER (Concluded).

Funded Water Loan.
4s	A-O	$1,660,000r...	Apr 1 '18-'28
3½s	J-D	950,000r...	June 1 '29 & '30
3½s	A-O	150,000r...	Apr 1 1931
3½s	J-J	110,000r...	July 1 '31 & '32
3½s	A-O	100,000r...	A-O 1 1932
3½s	J-J	225,000r...	Jan 1 '33 & '34
3½s	A-O	25,000r...	Oct 1 1933
3½s'04	J-J	80,000r...	July 1 1934
3½s'04	J-D	50,000r...	Dec 1 1934
3½s'05	A-O	15,000r...	Apr 1 1935
3½s'06	A-O	25,000r...	Apr 1 1936
4s '07	A-O	25,000r...	Apr 1 1917
3½s	A-O	25,000r...	Apr 1 1919
4s '09	A-O	25,000r...	Oct 1 1919
4s '10	J-J	10,000r...	July 1 1920
4s '10	A-O	75,000r...	Oct 1 1920
4s '11	A-O	250,000r...	July 1 1916
4s '11	A-O	100,000r...	Oct 1 1921
4s '11	A-O	110,000r...	July 1 1921
3½s'12	A-O	175,000r...	Apr 1 1922
4s '12	A-O	30,000r...	Oct 1 1922
4s '13	J-J	95,000r...	Jan 1 '15-'33
4s '13	A-O	95,000r...	Apr 1 '15-'33
4s '13	A-O	9,000r...	Apr 1 '15-'23
4s '13	A-O	19,000r...	Oct 1 '15-'23
4s '13	A-O	130,000r...	Oct 1 '15-'23
4s	---	75,000...	1915-1919
4s	---	400,000...	1915-1934
4s '15	J-J	140,000...	Jan 1 '16-'25
4s '15	J-J	35,000...	Jan 1 '16-'20
4s '15	J-J	150,000...	Jan 1 '16-'35

Fire Bonds.
4s '08	J-J	$17,000r...	July 1 1918
4s '10	J-J	10,000r...	Jan 1 1920

Grade-Crossing Abolition.
4s '08	J-J	$50,000r...	July 1 1918
3½s'09	J-J	100,000r...	Jan 1 1919
4s '10	A-O	100,000r...	Oct 1 1930
3½s'10	J-J	100,000r...	Jan 1 1930
4s '12	A-O	50,000r...	Apr 1 1922
4s '13	A-O	30,000r...	Jan 1 1923

Funded Sewer Loans.
4s	J-J	$100,000r...	Jan 1 1916
4s	J-J	200,000r...	Jan 1 1927
4s	J-J	300,000r...	July 1 1928
3½s	J-J	170,000r...	July 1 1929
3½s	A-O	20,000r...	Apr 1 1920
3½s	A-O	400,000r...	Apr 1 '30-'31
3½s	A-O	65,000r...	Apr 1 '32-'33
3½s'02	---	60,000r...	July 1 1932
3½s'05	A-O	60,000r...	Apr 1 '34-'35
3½s'06	A-O	20,000r...	Apr 1 1936
4s '07	A-O	50,000r...	Apr 1 1917
4s '08	J-J	25,000r...	Jan 1 1918
4s '08	J-D	25,000r...	June 1 1918
4s '08	J-J	12,000r...	July 1 1918
3½s'09	J-J	35,000r...	Jan 1 1919
3½s	A-O	20,000r...	Apr 1 1919
4s '09	A-O	20,000r...	Oct 1 1919
4s '10	J-J	50,000r...	Jan 1 1920
4s '11	J-J	25,000r...	Jan 1 1921
4s '11	A-O	50,000r...	Apr 1 1921
4s '11	J-J	25,000r...	July 1 1921
3½s'12	J-J	25,000r...	Jan 1 1922
4s '12	A-O	100,000r...	Apr 1 1922
4s '13	J-J	95,000r...	Jan 1 1923
4s '12	A-O	15,000r...	Oct 1 1922
4s '13	J-J	22,500r...	July 1 '15-'23
4s '13	A-O	36,000r...	Oct 1 '15-'23
4s '14	---	45,000...	1915-1924
4s '14	---	10,000...	1915-1924
4s '15	J-J	80,000...	Jan 1 '16-'25

Street Paving Loans.
3½s'05	A-O	$30,000r...	Oct 1 1915
3½s'05	---	40,000...	July 1 1915
3½s'06	A-O	28,500r...	Apr 1 1916

Column 2 (top)
4s '06	J-J	$148,825r...	July 1 1916
4s '07	A-O	50,000r...	Apr 1 1917
4s '08	J-J	70,000r...	Jan 1 1918
4s '08	A-O	15,000r...	Apr 1 1918
4s '08	J-D	15,000r...	June 1 1918
4s '08	J-J	10,000r...	July 1 1918
3½s'09	J-J	100,000r...	Jan 1 1919
3½s	A-O	20,000r...	Apr 1 1919
3½s	J-J	75,000r...	July 1 1919
4s '10	J-J	345,000r...	Jan 1 1920
4s '09	A-O	15,000r...	Oct 1 1919
3½s'09	A-O	20,000r...	Oct 1 1919
4s '10	J-J	25,000r...	July 1 1920
4s	J-J	215,000r...	Jan 1 1921
4s '11	J-J	125,000r...	July 1 1921
3½s'12	J-J	120,000r...	Jan 1 1922
3½s'12	---	9,000...	Apr 1 1922
4s '12	A-O	50,000r...	Apr 1 1922
4s '12	J-J	15,000r...	July 1 1922
4s '13	J-J	85,000r...	Jan 1 1923
4s '13	J-J	22,500r...	July 1 '15-'23
4s '13	J-J	20,000r...	July 1 '15-'18
4s	---	10,000...	$2,500 yrly.
4s	---	90,000...	$5,000 yrly.
4s '14	---	50,000...	1915-1924
4s '14	---	25,000...	1915-1924
4s '15	J-J	75,000...	Jan 1 '16-'25

Building Bonds.
3½s'12	A-O	9,000r...	Apr 1 1922
4s '12	J-J	12,000r...	July 1 1922

School Loans.
4s	A-O	$40,000r...	Apr 1 1917
3½s	J-J	177,000r...	July 1 1919
3½s	J-J	30,000r...	July 1 1920
3½s	A-O	20,000r...	Apr 1 1921
3½s	J-J	95,000r...	Jan 1 1921
3½s	J-J	75,000r...	July 1 1922
4s '06	J-J	27,000r...	July 1 1916
4s '07	A-O	98,500r...	Apr 1 1917
4s '08	J-J	15,000r...	Jan 1 1918
3½s'09	J-J	65,000r...	Jan 1 1919
4s	A-O	10,000r...	Apr 1 1927
4s '11	J-J	100,000r...	July 1 1928
3½s'09	A-O	125,000r...	Apr 1 1929
4s '10	J-J	65,000r...	Jan 1 1920
4s '11	J-J	120,000r...	Jan 1 1921
3½s'12	J-J	20,000r...	Jan 1 1922
4s '12	A-O	15,000r...	Apr 1 1922
4s '12	A-O	15,000r...	Oct 1 1922
4s '13	J-J	275,000r...	Jan 1 1923
4s '12	J-J	35,000r...	July 1 1922
4s '13	J-J	40,500r...	July 1 '15-'23
4s '13	J-J	55,800r...	July 1 '15-'23
4s '14	---	28,000...	July 1 1915
		198,000...	July 1 '16-'24
4s '15	J-J	310,000...	Jan 1 '16-'25

INTEREST payable by check on Merchants' Nat. Bank, Boston.

TOTAL DEBT, SINK. FDS., &c.
	Dec. 1 1914.	Mar. 31 '14.
	$	$
Tot. bd. debt.	13,357,425	12,824,325
Sinking funds.	5,818,898	5,469,543
Net debt...	7,538,527	7,354,782

Borrowing capacity inside debt limit Dec. 1 '14..... $882,738

POPULATION.—In 1910 was 145,986; in 1900, 118,421.

ASSESSED VALUATION.—
	1914.	1913.
Real estate..	134,509,500	126,079,900

(Real estate assessed at cash value.)
Personal...	37,825,479	36,313,592
Total......	172,334,979	162,393,495
Tax (per M)	$19.60	$17.65

ADDITIONAL STATEMENTS

Location—	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000.	Popu'n 1910.
	$	$	$	$	
Avon (T), Norfolk Co	$32,000	None	$1,116,002	$20.60	2,013
Barnstable (T), Barnstable Co.	54,750	13,000	$8,759,620	$15.40	4,676
Berkshire County	None	76,200†	121122,260	----	105,369
Blandford Fire Dist., Hampden County	25,000	None	d225,000	----	----
Bourne (T), Barnstable Co.	*108,694	......	$7,831,825	$12.80	----
Dalton Fire District	92,250	......	......	......	......
Dartmouth, Bristol County	None	70,350	$5,298,675	$19.60	4,378
Deerfield Fire District	28,000	None	$398,630	y3.15	----
Douglas (T), Worcester Co.	42,000	None	$1,308,564	$16.40	2,152
East Longmeadow (T), Hampden Co.	51,250	10,000	$1,256,140	$17.30	1,553
Foxborough Water Sup. Dist.	76,000	1,500	$2,027,800	$2.20	----
Hadley (T), Hampshire Co.	30,000	......	......	......	1,999
Hadley Water Supply Dist.	32,000	......	......	......	----
Hatfield (T), Hampshire Co.	90,000	6,000	$1,991,877	$18.90	1,986
Hopkinton (T), Middlesex Co	26,000	10,000	$1,889,140	$20.50	2,452
Hull (T), Plymouth Co.	258,561	None	$8,871,443	$16.70	2,103
Littleton (T), Middlesex Co.	55,500	......	$1,232,579	$18.70	1,229
Longmeadow (T), Hampden Co	96,750	......	$3,298,570	$13.50	1,084
Millers' Falls Water Dist.	55,000	1,000	$1,070,270	$3.60	----
Millis, Norfolk Co.	30,000	58,000	$1,395,435	$21.20	1,399
Monson (T), Hampden Co.	24,000	3,000	$1,907,625	$19.30	4,758
Montague (T), Franklin Co.	25,700	None	$5,149,115	$17.80	6,866
Nantucket (T), Nantucket Co.	74,672	None	$4,592,303	$18.50	2,962
North Brookfield (T), Worcester County	None	48,000	$2,000,428	$15.60	3,075
Northfield, Franklin Co.	42,400	None	$1,485,405	$20.70	1,642
Plymouth County	204,000	87,000	$50998,294	......	144,337
Provincetown (T), Barns'bleCo.	64,000	None	$2,423,370	$23.50	4,369
Rutland, Worcester Co.	32,700	None	$917,325	$20.00	1,743
Scituate (T), Plymouth Co.	55,200	43,000	$5,740,065	$18.50	2,482
Sharon, Norfolk County	70,000	......	$3,711,953	$17.70	2,310
Southbridge (T), Worc Co.	*224,800	......	$7,734,468	$21.00	12,592
Turners' Falls Fire Dist.	30,000	None	d3,408,340	d2.10	----
Uxbridge, Worcester Co.	115,000	None	$4,076,370	$19.50	4,671
Ware (T), Hampshire Co.	65,400	None	$5,304,315	$19.30	8,774
Wareham, Plymouth County	23,000	17,070	$5,795,014	$17.00	4,102
Wayland (T), Middlesex Co.	97,500	......	$2,314,601	$16.70	6,206
Webster (T), Worcester Co.	None	37,600	$8,442,391	$14.90	11,509
Westport (T), Bristol Co.	36,000	None	$2,385,750	$18.06	2,028
Winchendon (T), Worcester Co.	85,000	20,000	$4,343,633	$22.40	5,678

* Total debt. y 1911 figures. d 1912 figures. † 1913 figures. § 1914 figures.

State of Rhode Island.

ITS

DEBT, RESOURCES, &c.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	1,250
State Capital	Providence
Gov. (term exp. first Tues. Jan. 1917)	R. Livingston Beeckman
Sec. of State (term exp. first Tues Jan. '17)	J. Fred Parker
Treasurer (term exp. first Tues. Jan. 1917)	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.
3½g'09	M-S	$300,000c...	Mch 1 1959

State House Loan.
3½g'94	J-J	$400,000c...	Jan 1 1924
3½g'94	J-J	400,000c...	Jan 1 1934
3s g '98	A-O	800,000c...	July 15 1938
3s g '01	M-N	700,000c...	May 1 1941

Harbor Improvement Bonds.
4s g '10	F-A	$500,000c...	Aug 1 1960
4s '13	J-D	550,000c...	Dec 1 1963

Charitable Inst. Loan.
4g '14	J-J	$617,000c...	July 1 1964

Armory Construction Bonds.
3s g '06	A-O	$350,000c...	Apr 1 1946

Highway Improvement Bonds.
3s g '06	A-O	$600,000c...	Apr 1 1936
3½g'09	M-S	600,000c...	Mch 1 1939
4s '12	J-D	600,000c...	June 1 1942

*Metropolitan Park Loan.
3½sg'08	J-D	$250,000c...	June 1 1958
4s '14	F-A	300,000c...	Feb 1 1964

*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.

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.—
	Jan. 1 '15.	Oct. 1 '14.	Oct. 1 '13.	Jan. 1 '13.
Total funded debt	$6,917,000	$6,667,000	$5,580,000	$5,580,000
Sinking funds	844,955	796,090	781,102	673,493
Net debt	$6,072,045	$5,870,910	$4,798,898	$4,906,507

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive $95,146 yearly.

TAX VALUATION.—The total assessed valuation of real estate and personal property in Rhode Island Jan. 1 1915 was $682,561,778, consisting of $455,862,496 real estate and $226,699,282 personal property. Tax rate (per $1,000) in 1912, 1913 and 1914 was $0.90.

POPULATION OF STATE—
1910	542,610	1880	276,531	1840	108,830	1800	69,122
1905	480,082	1870	217,353	1830	97,210	1790	68,825
1900	428,556	1860	174,620	1820	83,059		
1890	345,506	1850	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 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 1878 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."

Clauses 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 twice 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 a 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. RR. 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 III 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 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.

"(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 III; *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 guarantee the principal and interest on said bonds, and 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 or III, and if such lease is to three or more 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 refunding mortgage bonds of any steam railroad, incorporated 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.* (a) 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 the 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 (i), inclusive, subject to the following description and definition:

"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 not 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 railroad 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 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 in, 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 department 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 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 within one year from the receipt of such notice, unless such time shall 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 the same 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.
Sewer Bonds.
3½s g M-S $55,000c ..Sept 1 1930
4s   M-S 40,000c 1932
Refunding Bonds.
3½s   M-S$100,000c ....Sept 1 1930
BOND. DEBT Apr 2 '15...$195,000
Floating debt.............. 4,050
Sinking fund.............. 47,684
Assess. val. '14 (abt. act.).7,343,700
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.
3⅓g'99 M-S $60,000c....Sept 1 1939
Highway Improvement Bonds.
4s g '97 J-J $15,000c&r Jan 1'18-'22
(Part due every five years)
Refunding Bonds.
3½g'02 M-S $40,000c....Aug 1 1942
BOND. DEBT Jan 29 '15..$120,000
Note debt............... 10,100
Sinking fund............. 25,277
Cash on hand............. 8,608
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 ¼s g '94 M-N $20,000c.May 15 '15-'19
City Bonds.
4s g '96 J-D $120,000c.Dec 1 '14-'26
Bridge Bonds.
4s '04 F-A$100,000c..Aug 1921-30
Refunding Bonds.
4s g '08 F-A$200,000c..Aug 1 '28-'47
BOND. DEBT Apr 30 '15 $440,000
Floating debt............ 487,000
Assess. val. '14 (4-5 act.)..11,702,464
Tax rate (per $1,000) 1913....$15.00
Population in 1910...........22,754
INT. at Industrial Tr. Co., Prov.

CRANSTON.
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&rAug 15 1925
4s g '94 F-A 135,000c&r.Aug 1 1929
4s g '97 J-J 150,000c&r.July 1 1937
4s g '95 J-J 50,000c&r.Jan 1 1945
3½s'99 M-N 50,000c&r.Nov 1 1939
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
Highway Bonds.
4¼s'15 M-S $32,000c...Mar 1 1935
Town Bonds.
4s '88 M-S $20,000c 1915-1918
4s g '93 J-J 25,000c....July 1 1933
4s g '93 J-J 120,000c...July 1 '33&'43
4s '97 J-D 100,000c..J'ne 15 '22&'47
4s g '08 J-J 200,000c...Jan 1 1958

School Bonds
4s '08 J-J $76,000c....July 1 1948
4½s'11 J-J 80,000c....July 1 1951
4½s'13 J-J 18,000....July 1 1953
BOND. DEBT Apr 1915....$572,000
School bonds (additional).. 174,000
Floating debt............ 35,000
Sinking fund............ 60,805
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.
4½s g J-J $35,000c...July 1 1917
4½s g J-J 50,000c...July 1 1922
4½s g J-J 100,000....July 1 1932
BOND. DEBT May 1915...$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 thus assumed, the district has not been relieved of the responsibility of their payment.

EAST PROVIDENCE—WATCHEMOKET FIRE DIST.
Sewer Bonds.
4½s'09 J-J $30,000c...July 1 1919
BOND. DEBT Apr 1915...$30,000
Assess. val. '14 (abt. act.)..4,435,319
Tax rate (per $1,000) 1914....$1.50
Population in 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
           { 40,000c ....1928 & 1933
Gen. Imp. & Road Bonds—Gold
4s g   F-A $41,000c&r.Feb 1 1917
BOND. DEBT May 1915 $196,000
Notes outstanding........ 73,500
Sinking fund............ 25,662
Assess. val. '14 (⅔ act.)..3,464,110
Town Tax (per $1,000) 1914..$15.00
Population in 1910..........5,935
INTEREST payable by Rhode Island and 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 May 5 '15. $125,000
Floating debt...........115,000
Sinking fund and cash...... 82,000
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.
4½s'13 M-N$40,000....Nov 1 '16-'23
General Bonds.
4s '99 J-J $60,000c...Aug 15 1929
Improvement Bonds.
4s g '88 M-N $72,000c..Aug 15 1919
TOTAL DEBT Apr 29 '15 $225,000
Assess. val. (2-3 act.) '14..4,557,920
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
Notes.
4½s'14 .. $48,000 1915-1920
Police-Station Bonds.
4½s'13M-N $65,000 1915-1927
City Hall and Impt. Bonds.
4s g   M-N $153,000c..May 15 1948
4s g   J-J 18,000c..July 25 1930
Industrial School and Consol.
4s   M-N $146,000c..May 15 1923
3½sg 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
3½s'04 J-D 150,000c...June 1 1954
4s '08 J-J 24,000c..July 1 '15-'38
4½s'14 M-S 120,000c..Mar 2 '16-'39
Easton Beach Impt. Bonds.
4s g '12 M-N $21,000c.May 1 '16-'22
4s '13 .. 19,000c 1916-1923
Park Bonds.
4s g   F-A $40,000c..Feb 15 1927
Athletic Field Bonds.
4s '13 M-S $24,000c.Mar 16 '15-'23
Sewer Bonds.
4s   M-N $35,000c...Nov 1 1916
4s   F-A 98,000c...Feb 1 1918
Sewer and Street Improvement.
4s   A-O $70,000c...Apr 15 1921
4s g   F-A 50,000c...Aug 1 1929
3½s g J-J 50,000c..July 25 1915
3½s g J-J 50,000c..July 25 1930
BOND. DEBT Apr 1 '15.$1,338,000
Note debt.............. 98,000
Sinking fund........... 495,451
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 Old Colony Trust Co., Boston.

NORTH KINGSTOWN.
This town is in Washington County Inc. Oct. 28 1674. Pop'n '10, 4,048.
Funding Bonds.
4s '05 M-S $125,000c....Dec 1 1940
BOND. DEBT Apr 26 '15..$125,000
Floating debt........... 30,000
Sinking fund........... 53,627
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
4½s g J-J 50,000c..July 1 '15-'42
BOND. DEBT Apr 1915...$115,000
Floating debt.......... 76,000
Sinking fund, &c....... 14,700
Assess. val. (¾ 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.
Grade-Crossing Abolition.
4½s g'15 F-A$300,000..Feb 1 '16-'65
General Funding Bonds.
4s '08 J-J $238,000c&r July 1 1948
General Debt Bonds.
4s '85 J-J $42,000c...July 1 1915
4s '89 J-J { 49,000c...July 1 1919
        {100,000c July 1 '24&'29
4s '93 A-O 552,000c...Apr 1 1923
4s '96 J-J 237,000c&r July 1 1936
4s '97 M-N 130,000c&r May 1 1937
3½s '02J-D 131,000c...June 1 1922
4s '04 M-N 490,000c...May 1 1944
4s '94 .. 258,000c...July 1 1934
Sewer Bonds.
4s '93 A-O$350,000c....Apr 1 1923
3½sg'00A-O 26,000c...Apr 1 1930
4s '97 J-J 107,000c&r July 1 1934
4s '97 M-N 225,000c&r May 1 1937
4s '04 M-N 35,000c...May 1 1944
4s g '08 J-J 90,000c...July 1 1948
4½s g'10 J-J 90,000c...July 1 1950
4½s g'12... 40,000c&r Dec 1 1952
Bridge Bonds.
4s g '04 M-N $25,000c...May 1 1934
4½s'15 F-A 87,000..Feb 1 '16-'44
School Bonds.
3½s'02g J-D $32,000r...June 1 1922
3½sg'99A-O 50,000c&r Apr 1 1939
4s '04 M-S 120,000c....Mch 1 1929
4s '08 J-J 94,000c&r July 1 1938
4½s'12 .. 40,000c&r Dec 1 1942
Street Improvement Bonds.
3½sg'99A-O $100,000c...Apr 1 1939
Highway Bonds.
4s g '05 M-N $210,000c...Nov 1 1935
4½s'10 J-J 125,000c...July 1 1950
4½sg'12 .. 40,000c&r Dec 1 1952
4½s J-J 50,000c...June 1 '15-'44
Fire-Station Bonds.
4s g '05 M-N $21,000c...Nov 1 1930
4½s'12 .. 35,000c&r Dec 1 1937
Public Park Bonds.
4½s g'10J-J $40,000c...July 1 1950
4½s'12 .. 20,000c&r Dec 1 1952

Refunding Bonds.
4½s g '10 J-J $200,000c..July 1 1950
Water Bonds.
4s '89 J-J $400,000c...July 1 1919
3½s g'00A-O 37,000c...Apr 1 1930
4s g '94 J-J 70,000c...July 1 1934
4s g '97 M-N 100,000c&r May 1 1937
4s g '04 M-N 100,000c...May 1 1929
4s g'03J-J {140,000c&r J'ly '18 & '23
        { 85,000c&r....July 1 1938
4½s g '10J-J 75,000c&r July 1 '15,'20'25
        { 50,000c..July 1 '30 &'35
4½g'12 J-D 175,000c....Dec 1 '17-'37
($35,000 due every 5 years.)
4½s'14 J-D 175,000c..June 1 '15-'39
Recapit'n of Debt Jan. 1 1915.
General debt............$3,501,000
Sewer debt.............1,013,000
Water debt.............1,575,000
                       _____
Total bonded debt.....$6,089,000
Floating debt.......... 753,307
                       _____
Total debt.............$6,842,307
Less Sinking Funds—
General $842,010
Sewer 562,800
Water 277,656 1,682,465
                       _____
NET DEBT Jan 1 1915.$5,159,842
Assessed valuation, real..44,698,100
Assessed val., personal .. 8,318,640
Personal prop. (intangible) 2,449,413
Total valuation 1914....55,466,153
(Assessment fair cash value.)
Tax rate (per $1,000) 1914...$16.50
Population in 1905..........43,381
Population in 1910..........51,622
INTEREST is payable at the First National Bank of Boston.

PROVIDENCE. W. L. Clarke, Tr.
The city is situated in Providence County, which has no debt. On June 1 1898 a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter assumes $255,720.64 of the net debt of the old town of Johnston. City was incorporated 1832. None of the city's bonds is tax-exempt.
Harbor Bonds.
4s g '15 J-J $500,000c&r..Jan 1 1945
School Loan.
4s '95 M-N $300,000r...May 1 1925
4s g '97 A-O 500,000c&r May 1 1927
3½sg'99M-N 350,000r...May 1 1929
3½sg'04M-N 300,000r...Nov 1 1934
3½sg'06J-D 300,000r...June 1 1936
3½sg M-N 600,000rMay 1 '37 & '39
4s g '13 M-N300,000r...Nov 1 1943
Fire and Police Loan.
3½sg'02M-N $258,000r...Nov 1 1932
Bridge Loan.
3½sg'04M-N $200,000r...Nov 1 1934
Sewer Loan.
4s g '91 J-J$1,125,000c&r July 1 1921
4s g '92 M-S 500,000c&r Mch 1 1922
4s '93 A-O 500,000c&r Apr 1 1923
4s g '95 M-N 800,000c&r May 1 1925
4s '96 J-D 500,000c&r June 1 1926
4s g '97 A-O 500,000c&r Apr 1 1927
3½sg'98A-O 200,000c&r Apr 1 1928
3s g '99 M-N 250,000c&r May 1 1929
4s g '00 M-N 300,000c...May 1 1930
3s g '01 M-N 300,000r...May 1 1931
3½sg'03M-N 500,000r...Nov 2 1933
3½s'04M-N 200,000r...Nov 1 1934
4s '06 g M-N 350,000c...Nov 1 1936
3½sg'10M-N 400,000c...May 1 1940
3½sg'11M-N 500,000c...Nov 1 1941
4s g '14 M-N375,000...May 1 1944
Town of Johnston Bonds.
4s '92 F-A 59,000c...Feb 1 1917
Hospital Bonds.
3½sg'10M-N $375,000r...May 1 1940
Park Loan.
4s g '92 M-S $500,000c&r Mch 1 1922
3½sg'97M-N 674,000r...May 1 1947
4s g '08 M-N 260,000r...May 1 1938
Public Improvement.
3½sg'97M-N $640,000r...May 1 1937
3s g '99 M-N 84,000c...May 1 1929
4s g '08 M-N 295,000c...May 1 1938
Weybosset Bridge Loan.
3½s'99M-N $270,000c&r May 1 1929
Water Loan.
3½sg'86M-S$101,000c&r Sept 1 1916
4s g '93 A-O 738,000c&r Apr 1 1923
4s g '97 A-O 215,000c&rr Apr 1 1927
Refunding Water Loan.
3s g'00M-N$1,765,000c&r May 1 1930
Highway Loan.
4s g '94 M-N $1,200,000r May 1 1924
3s g '00 M-N 300,000c&r May 1 1930
4s g '06 M-N 300,000c&r Nov 1 1936
4s g '15 J-J 1500,000c&r Jan 1 1945
4s g '14 M-N 700,000r..May 1 '44
JOHNSTON BONDS (Annexed).
School District No. 15.
4s '94 A-O 40,000c....Oct 1 1924
School District No. 1.
4s '97 M-N $17,000c....Nov 1 1927
INTEREST on the bonds is payable as follows:
Park loans due 1922; highway due 1930, 1944, 1945 and 1936; public improv't 1929; school 1927; sewer 1921 to 1923, 1925 to 1930 and 1936; water 1916 & 1923, 1927 & 1930; harbor 1945 & bridge loan at Nat. City Bk., 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.—
                        Apr. 1 1915.
Bonded debt (incl. water debt) $20,481,000
Floating debt..........1,703,349
                       _____
Total debt.............$22,184,349
Sinking funds, &c..... 8,509,450
                       _____
Net debt...............$13,674,899
Water debt (incl. above).$2,819,000
The notes outstanding on Apr. 1 1915 representing the floating debt were issued for and are chargeable to the following accounts:

Receiving tomb, North Burial Ground.............$4,000
School houses and lots........232,000
Harbor improvement.........288,620
Public playground..........222,000
Highways, special..........630,000
Public comfort station......49,000
Olneyville grade crossing....47,000
Public bath houses.........49,729
Dexter Asylum, loan account 86,000
Police station, 2d Ward.....5,000
Fire stations..............15,000
City Hall alterations.......90,000
Sewer construction.........35,000
                         _____
Total...................$1,703,349
WATER WORKS.—The water works construction account to Oct. 1 1914 amounted to $7,071,283.41. In year 1913-14 income from water rents, &c., was $843,154.28; cost of maintenance and interest on water loans, $398,471.43; transfer to depreciation and extension fund $139,091.96; surplus, $305,590.89. The total value of city property in 1914 was as follows: Real estate (including water works valued at $4,967,951.62), $17,558,411 62; personal property, $940,515.06. Trust funds were valued at $617,457.35.
ASSESSED VALUATION—
        1914.   1913.
Real est.$212,030,840 $208,255,100
Personal.*132,173,580 126,514,640
Total... 344,204,420 334,769,740
Tax p.M. $16.50 $16.50
Amount of tax $4,716,821 $4,660,064
* Includes $77,004,120 intangible property, which is taxed at $4 per $1,000.
POPULATION.—In 1910, 224,-326; 1905, 198,635; 1900, 175,597.

SOUTH KINGSTOWN.
This town is in Washington County Inc. Feb. 26 1722. Pop. 1910, 5,176.
Improvement Bonds.
4s   J-D $39,000c..Dec 15 '15-'21
($5,000 in even & $6,000 in odd yrs.)
Funding Bonds.
4s '12 J-D $97,000c June 15 '15-'33
BOND. DEBT Apr 20 '15. $136,000
Total valuation 1914....... 7,468,197
(Assessment fair cash value.)
Total tax (per $1,000) 1913...$10.00
INT. at R. I. Hosp. Tr. Co. or at Town Treasurer's office.

TIVERTON.
This town is in Newport County.
Refunding Bonds.
4s '12 M-S $64,000c..Sept 1 '15-'42
BOND. DEBT Apr 5 1915..$64,000
Notes outstanding 38,500
Cash on hand 5,391
Assessed valuation 1914..4,558,075
Tax rate (per $1,000) '15... 20,000
Population in 1910.........$4,032
INT. at Massasoit-Pocasset Nat. Bk., Fall River, or Town Treas.

WARWICK.
This town is in Kent County. Patent granted and signed by the Earl of Warwick March 14 1643. Town divided Nov. 4 1913; now Warwick and West Warwick. The 3½s below were issued prior to the division. The 4½s were issued in June 1914 to take up portion of indebtedness of old town of Warwick.
3½s g J-J *$251,000c...Jan 1 1932
4½g'14 J-J $35,000c....July 1 1944
BOND. DEBT Apr 1915..$601,000
Sinking funds Oct 29 '14... 79,331
Total assess Dec 15 '14..18,075,875
Tax rate (per $1,000)........12.50
Population in 1915(est)....11,000

ADDITIONAL STATEMENTS.

	Bonded debt.	Floating debt.	Assessed Valuation.	Tax per $1,000	P'p'l'ti'n 1910.
Barrington (T.), Bristol Co...	None	$53,000	e$5,117,250	e$11.60	2,452
Coventry (T.), Kent Co.......	None	69,465	†5,040,525	†15.60	5,848
Cumberland(T.),ProvidenceCo.	172,000	35,159	29,934,954	10.00	10,107
East Greenwich (T.), Kent Co.	None	48,942	e2,911,750	e10 00	3,420
Jamestown (T.), Newport Co.	105,000	48,325	d3,222,671	z10 00	1,175
New Shoreham(T.),NewportCo	147,500	52,500	ℯ944,200	15.00	1,314
North Smithfield(T.) Prov'ceCo	35,000				5,407
Scituate (T.), Providence Co.	None	83,783	e2,643,220	e10.00	3,493
Warren (T.), Bristol Co......	35,000	31,000	e6,878,290	e11.60	6,585

z Figures are for 1912. d Figures are for 1913.
† Figures are for 1915. * Total debt.
ℯ Figures are for 1914.

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. 1917)..........Marcus H. Holcomb
Secretary of State (term exp. Jan. 1917)..Charles D. Burnes
Treasurer (term exp. Jan. 1917)..Frederick S. Chamberlain
State Comptroller (term exp. Jan. 1917)..Morris C. Webster
Attorney-General (term exp. Jan. 1919)..George E. Hinman
LEGISLATURE meets biennially in odd years on the Wednesday following the first Monday in January. A constitutional amendment adopted in Oct. 1911 limits the length of each session to the first Wednesday after the first Monday in June. V. 95, p. 1435.
HISTORY OF DEBT.—For early history of the Connecticut State debt see "State and City Supplement" of April 1895, page 36. The 3½% bonds below, it is provided, "shall be exempt from taxation by or under State or municipal authority." The 4s are also exempted from taxation, but the Act provides that "this exemption shall not be construed to apply to corporations taxed under the provisions of Section 2331, General Statutes, and amendments thereof." Connecticut's debt now is as follows:

Name and Purpose.	Interest— Rate. Payable.	Principal— When Due.	Outstand'g.
State bonds 1909	3½ A-O	*April 1 1934	$3,064,000
do do 1911	4 J-J	July 1 1936	10,000,000
War loan 1865	Ceased	Oct. 1 1885	100

* Subject to call after April 1 1924.

INT.—The 3½s are payable prin. & int. at Rhode Island Hospital & Trust Co., Providence; the 4½s at First Nat. Bank, Boston.
* Part of an issue of $400,000, of which $251,000 is assumed by Warwick and $149,000 by West Warwick.

WESTERLY.
This town is in Washington County. Inc. 1669. Population 1910, 8,696.
Funding Bonds.
4s g '09 J-D $100,000c..June 1 1939
Refunding Bonds.
4s J-J $30,000c...Jan 2 1929
Water Loan.
4s   M-S$100,000r....Sept 1 1927
3½s g F-A 73,000c...Feb 1 1929
3½sg'05M-S 65,000c...Mch 1 1930
BOND. DEBT Apr 2 1915.$368,000
Floating debt.......... 282,699
Water debt (included)... 281,200
Water sinking fund...... 37,199
Assess. val. '14 (⅓ act.)..10,457,700
Tax (per $1,000) 1913......$15.00
INTEREST on the funding 4s payable at Old Colony Trust Co., Boston; on other coupon bonds at the U. S. Mortgage & Trust Co., N. Y. City.

WEST WARWICK.
P. O. River Point.
3½s J-J $149,000c....Jan 1 1932
4½g'14J-J 300,000....July 1 1944
BOND. DEBT Apr 1915...$449,000
Sinking fund 48,006
Assess. val. Dec. 15 '14..10,652,015
Tax rate (per $1,000) 1914...$10.00
INTEREST payable in Providence at Rhode Island Hospital Trust Co. and Union Trust Co.

WOONSOCKET.
Woonsocket is in Providence County. Incorporated as a town in 1867; a city June 13 1888.
Refunding Water Bonds.
4s '99 A-O$150,000c....Apr 1 1919
City Hall Bonds.
4s g '03 M-N $100,000c...May 1 1923
Funding Bonds.
4s g '94 A-O$256,000c....Apr 1 1924
4s g '97 M-N 238,000r....May 1 1927
4½sg'07J-D 200,000c....June 1 1937
4s '08 s-a 435,000c&r 1933
4s '11 J-D 250,000c...June 1 1941
4½s'11 J-D 250,000c...June 1 1941
4½s'14 M-N500,000c....May 1 1944
Sewer Bonds.
4s g '93 F-A $32,000c...Aug 15 1921
4s g '93 F-A 47,000c..Feb 15 1925
4s g '97 F-A 35,000c..Feb 15 1925
4s g '97 F-A 43,000c..Aug 15 1925
3½sg'01F-A 71,000c..Feb 15 1924
4s g '04 J-D 81,000c...June 1 1923
Water Bonds.
4s g '91 M-N $83,000c...Nov 1 1916
4s g '95 M-N 100,000c...May 1 1915
3½sg'01M-N 200,000c...May 1 1931
4s g '03 M-N 100,000c...May 1 1923
4s g '04 J-D 150,000c...June 1 1929
4s g '05 M-N 50,000c...Nov 1 1935
School Bonds.
4s g '03 M-N $97,000c....May 1 1923
Refunding Bonds.
4½sg'07J-D $200,000c...June 1 1927
BOND. DEBT May 1 '15.$3,568,000
Floating debt.......... 470,000
Sinking fund........... 936,111
NET DEBT May 1 '15... 3,101,889
Water debt (included)... 733,000
Water sinking fund (inc.) 178,988
Total assessed val. 1914..31,416,350
(Assessment about fair cash value.)
Tax rate (per $1,000) 1914...$17.00
Val. of city prop. 1914....2,540,000
Population in 1910..........38,125
INTEREST on coupon bonds is payable at First Nat. Bank, Boston.

INTEREST on all bonds is payable in Hartford, Conn., but checks are mailed on request.

TOTAL DEBT, &C.—	Oct. 1 '14.	Oct. 1 '13.	Oct. 1 '12.	Oct. 1 '11.
Total bonded debt	$11,064,100	$7,064,100	$7,064,100	$3,064,100
Civil list funds	102,828	315,432	2,186,244	376,576
Net bonded debt	$10,961,272	$6,748,668	$4,877,856	$2,687,524

ASSESSED VALUATION.—Assessed value believed to be fair value.

Years.	Tax valuation.	Years.	Tax valuation.	Years.	Tax valuation.
1913	$1,172,051,740	1910	$997,500,664	1900	$694,200,162
1912	1,102,990,545	1909	965,629,807	1895	452,863,714
1911	1,041,334,019	1905	712,519,166	1888	354,557,515

These valuations do not include steam or electric railroads, banks, insurance or investment companies and only a small portion of cash, bonds or notes.

Under Chapter 106, as amended by Chapter 165, Laws of 1901, the State collects the tax on every bank, national banking association, trust, insurance, investment and bridge company whose stock is not exempt from taxation, and remits the amount so collected to the various city and town treasurers. The value of such stocks was previously included in the grand list of each town.

POPULATION OF STATE.—Population has been as follows:

1910	1,114,756	1870	537,454	1840	309,978	1810	261,942
1900	908,420	1860	460,147	1830	297,675	1800	251,002
1890	746,258	1850	370,792	1820	275,248	1790	237,946
1880	622,700						

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

No County, City, Town, Borough or other Municipality shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any town or city to protect by additional appropriations of money or credit any railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling Acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to Section 1931, Chapter 121, of the Revised Statutes of 1902, "when any town shall have made appropriations or incurred debts, or shall hereafter make appropriations or incur debts exceeding $10,000, it may issue bonds, either registered or with coupons attached, or other obligations, payable at such times and at such annual rate of interest not exceeding 6%, payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

TAX EXEMPTION.—The following securities are exempt from all State and local taxation against the owner: United States bonds; any bonds issued under a statute of this State which specifically exempts them from taxation; bonds issued by any city or town in the aid of the construction of railroads, and bonds issued to redeem the same as provided in Section 2315 of the General Statutes; bonds and other choses in action of Connecticut railroads and notes, on which the borrower agrees to pay the taxes, secured by mortgage on real estate *in this State* to an amount equal to the assessed valuation of such real estate.

All other bonds, notes and choses in action, including those of all water, lighting, heating, power and other manufacturing, mercantile, and municipal corporations, are taxable locally, as provided in Section 2323 of the General Statutes, or to the State at four mills per annum in accordance with Section 2325.

SAVINGS BANK INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—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 during the term of said lease to not less than 4% 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 ½ 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 no 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 thereof, provided during each of the 5 fiscal years of such railroad corporation next preceding the date of such investment its railroad subjected to the lien of the mortgage securing the 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. 16.

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 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 5 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 and 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 executed the mortgage 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 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 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 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 bond issues, 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 guaranteeing 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, 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.

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 entire capital stock of the successor 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. 6, 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 series of 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 ½ 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 in 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 valuation 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% or its deposits, nor more than $100,000 of par value in, nor more than ¼ 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 holden 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 fails, 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 the 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 holden 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.—See Sec. 254 of Chapter 22 of the Revised Statutes of 1902 giving on page 34 of the State and City Section for Nov. 1914.

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.

ANSONIA.
Ansonia is in New Haven County. Incorporated in April 1889. By an Act of the Connecticut Legislature of 1893, the borough, town and fire district of this name were consolidated to form the present city.
Bridge Bonds.
4½g '13 A-O$87,000c..Apr 1 '16-'44
Sewer Bonds.
4s g '10 J-J $75,000c...July 1 1935
Building Bonds.
3½s g J-J $75,000c...July 1 1923
Refunding Bonds.
4s '11 M-N $75,000....Jan. 1 1937
4½s'15 M-N150,000c May 1 '16-'45
School Bonds.
4s '05 A-O $43,000c.July 1 '15-'30
BOND. DEBT Apr 1 '15.. $505,000
Sinking fund............ 62,720
Grand list 1915........ 12,284,569
(Assessment about actual value.)
Tax rate (per $1,000) 1915...$16.00
Population in 1910.........15,152
INT. at Ansonia Nat. Bank and City Treasurer's office.

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.
Alms-House Bonds.
4½s'15 ... $175,000.............
City and Funding Bonds.
3½s '85 J-J $125,000c...July 1 1915
4s '89 J-J 400,000c...July 1 1919
4s '94 J-J 500,000c...Jan 1 1924
Bridge and City Hall Repair.
3½s '05M-N $62,000c.May 1 '15-'45
Fire Engine House Bonds.
3½s'06 A-O $44,000c.Apr 1 '15-'36
4½s'13 J-J 16,000....Jan 2 '16-'31
Bridge Bonds.
3½s '01 J-J $85,000c.July 1'15-'31
Refunding Bonds.
3½s '00 J-J $36,000c.July 1 '15-'20
3½s '03 J-J 120,000c..$3,000 yearly
High School Bonds.
4½s'13 J-J $384,000....Jan 1 '16-'63
Sewer Bonds.
4½s'11 M-N $94,000c.........1961
4½s'14 ... 300,000.............
Paving Notes.
4½s A-O $17,000....Apr 16 1916
4½s J-J 17,000....July 26 1917
4½s A-O 15,000....Oct 9 1916
4½s'13 F-A 160,000...Aug 1 '15-'18
4½s'15 ... 200,000.............
Voting Machine Bonds.
4s '08 A-O $8,000c.Oct 1 '15-'18
Improvement Bonds.
3½s'01 J-J $270,000c.July 1 '15-'41
4s '07 F-A 280,000c.Aug 1 '28-'42
BOND. DEBT May 4 '15 $2,896,500
Floating debt........... 416,000
Sinking fund Apr 1 '14... 655,453
Assess. val. '15 (abt.)....112,000,000
(Assessment about actual value.)
Tax rate (per $1,000) 1915...$18.00
Value city property 1913..$4,940,130
Population in 1910........102,054
INT. at City Treasurer's office.

BRISTOL.
The 1911 Legislature granted a charter to the city (accepted by the voters Aug. 14 1911, going into effect Oct. 2 1911) superseding the old town and borough governments, the liabilities of which are assumed by the city.
Water Bonds.
4½s'14 J-J $500,000c...Jan 1 1939
Town Bonds Assumed.
4s J-J $100,000c..Jan 2 1927
Floating debt........... $182,137
Loans in anticipation of taxes 150,000
Sinking fund Apr 8 1915... 50,014
NET DEBT Apr 8 1915.... 382,123
Assessed valuation 14,874,364
(Assessment is ¾ actual value.)
City tax (per $1,000) 1914 ....$12.00
Certain expenses, such as sidewalks, sewers, police, &c., are paid by the "First Taxing District," which occupies the same territory as the old borough and assumes the borough obligations, which are as follows:
Bonds outstanding.........$30,000
Floating debt........... 73,500
Sinking fund against bonds.. 11,208
NET DEBT Apr 8 1915.... 92,292
The Mayor and Council of six members govern both the city and taxing districts.
Population in 1910 (town)....13,502
Population in 1910 (Boro)....9,527
INT. at Bristol National Bank.

CHATHAM.
This town (P. O. East Hampton) is in Middlesex County. Inc. 1767.
School-Building Bonds.
4½s'14 J-J $35,000c...Jan 1 1944
Ref. Ry. Bonds (Tax-Exempt).
4s '95 M-N$25,000c.....Nov 1 1920
4s '09 J-D $28,000r June 1 '15-'28
3,000r..June 1 1940
4s '10 J-D 35,000c....June 1 1940
(Subject to call $10,000 in 1920 and $10,000 in 1930.)
BOND. DEBT Apr 8 1915. $101,000

Sink. fund & other assets.. $68,876
Grand list 1914........1,350,649
(Assessment from ⅓ to 4-5 act. val.)
Tax rate (per $1,000) 1914...$20.00
Population in 1910.........2,390
INT. Cent.Nat. Bk., Middletown.

DANBURY, CITY.
Situated in Danbury Town, Fairfield County. Incorporated in 1889.
Improvement Bonds.
4s J-J $155,000c&rJan 1 1920
4s J-J 100,000c...July 1 1923
Funding Bonds.
4s M-N $150,000r May 1'27-'37
3½s A-O 215,000r Oct 1 1941
Water Bonds.
4s J-J $45,000c......Jan 1 1920
4s '06 J-J 200,000c......Jan 1 1946
4s '09 J-J 75,000c......Jan 1 1929
BOND. DEBT Oct 1913. $940,000
Floating debt........... 105,000
Water debt (included)..... 320,000
Total valuation 1913....13,521,000
(Assessment about full value.)
Value of city property..$1,500,000
Tax rate (per $1,000) 1913....$10.00
Population in 1910.........20,304
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.
Funding Bonds.
3½s A-O $225,000c..Apr 1 1932
School Bonds.
3½s A-O $50,000c..Apr 1 1932
4s '05 M-N 108,000c.Mch 1 '15-'50
20,000c.Mch 1 '51-'55
BOND. DEBT Oct 1913. $406,000
Grand list for 1913....17,280,760
Tax rate (per $1,000) 1912...$13.00
Population in 1910.........23,502
INTEREST is payable at the Import. & Traders' N. Bank, N. Y.C.

DERBY.
This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby." The consolidation took effect on Jan. 1 1894, and the debts of the town, borough and school districts were assumed by city.
Road and Bridge Bonds.
3½s M-N $33,000c....Nov 1 1934
(Subject to call $3,000 yearly.)
Refunding Bonds.
4s '08 A-O $55,000c...Oct 1 1928
4½s'14 J-J 60,000c.July 1 '15-'34
40,000c.July 1 '35-'44
School Bonds.
3½s J-D $2,000c..June 1 1921
(Subject to call beg. June 1 1902.)
3½s F-A $18,000c...Aug 1 1930
(Subject to call $2,000 yearly.)
TOTAL DEBT Jan 1 1914..$208,000
Sinking fund............ 13,010
Cash on hand............ 16,121
Valuation 1913 (abt. act.)..6,648,806
City tax (per $1,000) 1913....$11.50
Total tax (per $1,000) '14....$15.00
Population in 1910.........8,991
INT. at Birmingham Nat. Bank, Derby.

EAST HARTFORD.
This town is in Hartford County. Inc. Oct. 1783. Bonds all taxable.
Bridge Bonds.
3.6s '89 A-O $39,600c....Oct 1 1919
(Subject to call Oct 1, 1899.)
Funding Bonds.
4s '94 A-O $60,000c&r Apr 2 1924
(Subject to call April 2 1904.)
4s g 09 A-O $88,000c...Apr 1 1939
(Subject to call after April 1 1929.)
BOND. DEBT Apr 2 1915. $187,600
Floating debt........... 80,000
Total assets............ 180,182
Grand list 1914........7,206,027
Tax rate (per $1,000) 1914....$12.00
Population in 1910.........8,138
INT. at American Industrial Bank & Trust Co., Hartford.

EAST HARTFORD FIRE DIST.
Water Loans.
4s A-O $115,000....Oct 1 1931
4s J-D 135,000....June 1 1933
4½s '12 J-D 50,000c.June 1 1932
(Subject to call June 1 1932.)
BOND. DEBT May 1 '14 $300,000
Sewer notes............ 1,400
General expense notes..... 47,825
Sinking fund............ 31,139
Value of water plant....408,814.81
Assess val '13 (¾ act.)....3,392,251
Tax rate (per $1,000) 1913....$5.00

ENFIELD.
This town (P. O. Thompsonville) is in Hartford County.
Town Bonds.
4s '95 M-N$25,000c.....Nov 1 1920
3½s'01 F-A 30,000c..Feb 18 1926
4½s'14 F-A 50,000c...Feb 2 1934
BOND. DEBT April 1915. $105,000
Note due July 8 1919..... 15,000
Dist. debt assumed by town. 3,000
Grand list of 1914.......7,638.25]

Tax rate (per $1,000) 1915...$12.00
Population in 1914........9,719
INT. at Thompsonville Trust Co.

FAIRFIELD.
This town is in Fairfield County.
4s '90 J-J $17,500c.July 1 '15-'21
3½s'01A-O 25,000c 1916
4s '09 M-S 75,000c 1929
BOND. DEBT Sept 1 '14. $117,500
Floating debt........... 57,500
Grand list 1913........6,891,415
Tax rate (per $1,000) 1913....$12.00
Population in 1910.........6,134
INTEREST at Southport Trust Co.

FAIRFIELD COUNTY.
Bridgeport and Danbury are the county seats. Bonds are taxable.
Refunding Bonds.
4s '09 A-O $130,000c..Oct 1 1939
(Subject to call Oct 1 1929)
BOND. DEBT Oct 8 '14 $130,000
Notes outstanding..... 23,000
Assessed valuation 1913..281,018,045
County tax (per $1,000) '13.$0.66 2-3
Population in 1910........245,322
INT. at Conn. Nat. Bk., Bridgeport.

GLASTONBURY.
This town is in Hartford Co. Inc. May 1692. Pop'n 1910, 4,796.
4s J-J $15,000c....Jan 1 1918
4s J-J 35,000c....Jan 1 1928
BOND. DEBT Aug 30 '14..$50,000
Note debt............... 43,388
Sinking fund........... $11,956
Grand list 1913........3,747,407
Tax rate (per $1,000) 1913....$15.00
INT. at Hartford Trust Co.

GREENWICH, TOWN.
The town and borough of same name are located in Fairfield County. Incorporated in 1662.
School Bonds.
4½s'14 J-J $200,000c July 1 '15-'34
20,000c July 1 '15-'19
Highway Improvement Bonds.
4½s'14 M-N$70,000c May 1 '15-'16
30,000c....May 1 1917
4½s'15 M-N100,000....May 1 '17-'20
Refunding School Bonds.
4½sg 14 M-N$50,000c May 1 '15-'24
Refunding Bonds.
4½s'12 J-J $150,000c.July 1 '15-'44
4s '09 F-A 470,000c....1915-1954
4s '95 A-O 125,000c 1920
4½s'15 A-O 125,000c..Apr 1 '16-'40
High School Notes.
4s '07 J-J $100,000c.July 1 1935
TOTAL DEBT Apr 1 '15.$1,214,000
Assessed valuation 1914...39,483,389
Tax rate (per $1,000) 1913...$11.10
Population in 1910........16,463
INT. on bonds of 1912, 1914 & '15 payable at U. S. Mtge. & Tr. Co., N. Y.; on bonds of 1909 also payable in N. Y.; on others at office of Town Treasurer.

GREENWICH, BOROUGH.
Incorporated 1854.
4s M-N$147,000...May 1 1922
BOND. DEBT Apr 10 '15. $147,000
Floating debt........... 218,000
Grand list 1914........5,508,153
Borough tax (per $1,000) '14..10.00
Population in 1910.........3,886
INTEREST at Greenwich Trust Co.

GROTON.
This town is in New London Co. Inc. May 1704. Popula'n '10, 6,495.
Registered Bonds.
4½s M-N $30,000..Subject to call
BOND. DEBT Aug 31 1914..$35,000
Other liabilities........ 83,868
Assets 59,420
Grand list 1913........5,866,533
(Assessment at 85% actual value.)
Total tax (per $1,000) 1912...16.00
INTEREST payable by Treasurer.

GROTON WATER DISTRICT.
4s g '04 A-O $150,000c 1924
4s g '05 J-D 75,000c 1925
4½s'11 J-J 20,000c 1941
4½s 11 M-N 30,000 1941
4½s 11 J-J 15,000 1941
TOTAL DEBT Apr 5 '15.. $290,000
Floating debt........... 14,000
Ass'd val. '13 (¾ act.)....2,000,000
Population in 1914 (est.).....2,500
INT. payable at National Bank of Commerce, New London, Conn.

HARTFORD.
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.
4½s'13 M-N$1,570,000...Nov 1 1933
Funding Bonds.
4g '93 J-J $290,000c...July 1 1918
Land-Purchase Notes.
4s '14 ... $500,000...$25,000 yrly.
Park Improvement Bonds.
3½g J-J $300,000c...Jan 1 1926
Paving Bonds.
3½g J-J $200,000r..Jan 1 1938
3½g '00 J-J 20,000r..Jan 1 1930
High School & Bridge Bonds.
3½s'98 J-J $200,000c..Jan 1 1938
4½s g F-A 650,000....Feb 1 1939
Police Department.
3½g'98 J-J $75,000c..Jan 1 1923
Refunding Bonds.
3½g'97 J-J $800,000c...Jan 1 1922
3½g'97 M-N 270,000r..May 1 1922
Improvement Bonds.
3½g'97 J-J $250,000c...Jan 1 1922
Conn. R. Bge. Bds. (Coup. or Reg)
3½g'04 J-J 1,000,000...July 1 1954
3½g'05 J-D 1,000,000...June 1 1955
Water Bonds.
4s '93 J-J $475,000c...July 1 1918
4s '14 J-D 987,000...1930-1939
Population in 1910........98,915
Population in 1900........79,850
INT. payable at City Treasury.

TOTAL DEBT, &c.—
	Apr. 1'15	Apr. '1914
Total bond.debt.7,820,000	7,100,000	
Floating debt...	523,481	623,481

Total debt...8,343,481 7,723,481
Sinking fund... 1,017,528 873,232
Water dt.(incl.)..1,195,000 1,075,000
Water sinking fund (not incl. in above sink. fund) $475,000
CITY PROPERTY.—The city owned property to the value of $10,274,473 on April 1 1915.
ASSESSED VALUATION AND TAX RATE.

	xTotal Valuation.	Tax Rate per $1,000
1914	$180,824,480.00	$22.25
1913	173,609,244.00	20.50
1910	138,060,842.00	16.50
1905	96,967,410.00	18.00
1900	69,761,120.00	17.50
1895	53,211,681.00	17.00
1890	47,225,324.00	17.00

xIncluding valuation of corporation stock held by residents, which for 1914 aggregated $69,411,925.
Tax rate for 1913 includes 4.25 mills levied for school purposes.
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. Heretofore each of the districts given below reported separate valuations and tax rates.

HARTFORD "ARSENAL SCH. DISTRICT."
4s J-D $74,000c...June 1 1917
4s '08 M-N 80,000c...May 1 1938
4s J-D 60,000c...Jan 1 1932
BOND. DEBT Oct 22 1914 $214,000
Sinking fund........... 15,888
INT. at Riverside Tr. Co., Hartf.

HARTFORD "FIRST SCHOOL DISTRICT."
4s M-N $35,000....May 1 1927
(Subject to call beg. May 1 1907.)
BOND. DEBT Oct. 13 1914.$35,000
Sinking fund........... 27,479

HARTFORD "NORTHEAST SCH. DISTRICT."
Building Bonds (Tax-Exempt).
4s '09 J-D $78,000c....June 1 1939
3½s J-D 66,000c....June 1 1931
4½s'14 M-S 100,000c...Mar 1 1944
BOND. DEBT April 1915..$244,000
Sinking fund........... 7,959
INT. on 3 ½s at Security Co., Hart.; 4s at Phoenix Nat. Bank, Hartford.

HARTFORD "NORTHWEST SCHOOL DISTRICT."
Bonds are subject to taxation.
4s '08 M-S $200,000.....Sept 1 '38
BOND. DEBT May 1915..$200,000
Notes outstanding......... 97,000
Sinking fund........... 10,800
INT. at Security Co. of Hartford.

HARTFORD "SECOND NORTH SCHOOL DISTRICT."
4s '94 J-J $137,000c...Jan 1 1924
(Subject to call after Jan 1 1904.)
3½s '04 J-J 40,000c...July 1 1934
4½s'14 ... 144,000....Jan 1 1944
(Bonds are exempt from taxes.)
BOND. DEBT April 1915..$321,000
INT. at Security Co., Hartford.

HARTFORD "SOUTH SCHOOL DISTRICT."
3½s M-N $200,000c...May 1 1931
3½s M-N 200,000c&r..Nov 1 1952
3½s g '05 M-S 200,000c..Sept 1 1955
BOND. DEBT Apr 3 1915..$600,000
Population in 1913 (est.)......40,000
INT. at Fidelity Tr. Co., Hartford.

HARTFORD "SOUTHWEST SCHOOL DISTRICT."
4½s'14 M-N$75,000c....May 1 1944
BOND. DEBT April 1915...$85,000
Mortgage loan........... 2,500
Demand note............ 2,000
INT. at Conn. Trust & Safe Dep. Co., Hartford.

HARTFORD "WASHINGTON SCHOOL DISTRICT."
4s J-J $20,000c.........1928
3½s J-J 25,000c.........1924
4s J-J 35,000c.........1914
4s '08 J-J 100,000c....July 1 1932
BOND. DEBT April 1915..$180,000
INT. at Hartford Nat. Bank.

HARTFORD "WEST MIDDLE SCHOOL DISTRICT."
3½s'01 F-A $120,000c...July 31 '26
4s '11 F-A 160,000c...July 31 1936
4s '12 F-A 125,000c...Aug 1 1937
BOND. DEBT Apr 3 1915..$405,000
Sinking fund........... 19,500
Floating debt........... 2,000
Population in 1914 (est.).....40,000
INTEREST payable at the Charter Oak National Bank, Hartford.

HUNTINGTON.
This town is in Fairfield County. (P. O. Shelton.) Inc. Jan. 1789.
4s J-J $75,000c...July 1 1917
School and Refunding Bonds.
4s '08 J-J $100,000c...Jan 1 1928
4½s'11 F-A 100,000c..Aug 1 1931
BOND. DEBT Apr 3 '15... $275,000
Floating debt........... 20,913
Sinking fund........... 11,247
Assessed value 1915.......7,538,492
(Assessment about full value)
Boro tax (per $1,000) 1915...$4.00
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.
3½s g J-D $125,000c...Dec 1 1920
BOND. DEBT Apr 1 '15.. $125,000
Floating debt............ 80,000
Grand list 1914.........4,573,830
  (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 $80,000c...On demand
BOND. DEBT Apr 13 '15.. $80,000
Temporary loans........ 28,300
Grand list 1914.........4,757,927
  (Assessment about actual value.)
Town tax (per $1,000) 1914..$13.00
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 $80,000c..May 1 '16-'31
BOND. DT. aft. May 1 '15 $80,000
Floating debt............ 10,000
Assessed valuation 1914.$19,217,204
  (Assessment about actual value.)
Tax rate (per $1,000) 1914...$10.00
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 $40,000c.July 1 '15-'18
BOND. DEBT Dec 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.
4½g'14 M-N$225,000c..May 1 '36-44
  Funding Bonds.
3½s '01 M-N$80,000c.May 1 '17-'24
4s'08 M-N { 100,000c.May 1 '15-'24
      { 220,000c.May 1 '25-'35
  Cold Spring Home Bonds.
3½s '01 M-N$20,000c.May 1 '15-'16
BOND. DEBT Apr 1 '15. $645,000
Floating debt............ 163,662
Total assessed val. 1914..23,959,060
  (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.
3½s J-J $70,000c&r.July 1 1921
  Sewer Bonds.
4s M-S $4,000c.Mch 1 '16-'17
  Water Bonds.
3.65s J-J $55,000c...July 1 1915
4s J-J 200,000r...July 1 1922
  Sewer Refunding Bonds.
3½s J-D $53,000c...Dec 1 1921
3½s'05 M-N 35,000c...May 1 1925
  Municipal Building Bonds.
3½s'05 M-N $36,000c...May 1 1925
BOND. DEBT Dec 31 '14. $455,000
Water debt (included)..... 255,000
Sinking funds........... 160,874
Water sinking fund (incl).. 159,583
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.
3½s'04 J-J $100,000c&r Jan1 1924
4s '09 J-D 340,000c...June 1 1929
4s '10 F-A 244,000c..Aug 1 1930
BOND. DEBT Oct 1 1914 $684,000
Floating debt............ 125,000
Sinking fund............ 10,000
Grand List 1914........15,405,991
Tax rate (per $1,000) 1914...$10.50
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 50,000c..........1915
4½s'13 M-S 95,000c...$5,000 y'rly
BOND. DEBT Apr 5 '15.. $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...........
4s '11 { 50,000c....July 1 1931
4½s'15 J-J 40,000c...........
  Refunding Bonds.
4s '07 A-O {$33,000c...Oct 1 1927
      { 50,000c...Oct 1 1932
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. on bonds of 1915 at Milford Trust Co.; on others 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 $170,000c..Feb 1 '16-'32
BOND. DEBT Apr 1 1915. $170,000
Floating debt............ 5,115
Grand list 1914.........10,612,721
Tax rate (per $1,000) 1914...$17.00
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 $200,000c...Aug 1 1918
  (Subject to call after Aug 1 1908.)
4s F-A 250,000c...July 1 1927
4s F-A 75,000c...July 1 1933
4s '08 J-J 300,000c...Jan 1 1938
4s '09 F-A 250,000c...Aug 1 1939
4½s '11 F-A 100,000c...Aug 1 1941
  School Bonds.
4½s J-J $15,000c....Jan 1 1938
4s '09 F-A 153,000c....Feb 1 1939
4s '10 F-A 95,000c..Aug 1 '15-'20
4s F-A 20,000c...Aug 1 1921
4½s J-J 14,000c....July 1 1938
4½s F-A 50,000c...Aug 1 '15-'19
4½s'14 F-A { 60,000c..Aug 1 '20-'25
      { 6,000c...Aug 1 1926
4½s'15 F-A 170,000c..Aug 1 '27-'43
  Municipal Building Bonds.
4s '08 J-J $215,000c...July 1 1948
  Subway Bonds.
3½s A-O $16,000c...Oct '15-'22
4s A-O 14,000c...Oct '23-'29
4s '11 A-O 24,000c...Oct 30 1941
4s '12 A-O 56,000c...Oct 1 '15-'41
4s A-O 10,000c...Oct 1 1942
  Refunding Bonds.
4½s F-A $80,000c...Aug 1 '15-'30
  Street Bonds.
4s F-A $50,000c...Aug 1 1925
  Sewer Bonds.
4s F-A$100,000c...Aug 1 1918
4s F-A 100,000c...Aug 1 1925
  (Subject to call after Aug 1 1910.)
3½s J-J 150,000c...July 1 1924
3½s J-J 100,000c...July 1 1932
4s '04 J-J 200,000c...Jan 1 1932
4s '06 J-J 300,000c...Jan 1 1936
4s '11 J-J 75,000c...Jan 1 1936
4½s'14 J-J 10,000c...Aug 1 1918
4s '15 F-A 90,000c....Feb 1 1940
  Park Bonds.
4½s'14 F-A $48,000c..Aug 1 '15-'38
  TOWN OF NEW BRITAIN BONDS
  Park Bonds.
4s J-J $75,000c.July 1 '15-'24
  School Bonds.
4s J-J $70,000c..July 1 '15-'28
4½s F-A 50,000c...Aug 1 1929
3½s M-N 41,000c..May 1 '15-'35
3½s F-A 36,000c..May 1 '15-'32
DEBT OF CONSOLIDATED CITY
TOTAL DEBT Apr 1 '15.$3,334,000
Sinking fund........... 402,146
Water debt (included)...1,175,000
Assessed valuation 1914.44,474,007
Tax rate (per $1,000) 1914...$16.75
Population in 1910.........43,916
INT. at New Britain Nat. Bank.

NEW CANAAN.

This town is in Fairfield County.
  Floating Debt, &c., Bonds.
3½s M-S $100,000c.........1929
  School, Town-Hall, &c.
4s F-A$150,000c.........1939
BOND. DEBT Jan 1 '15..$250,000
Assessed valuation 1914...5,732,800
Tax rate (per $1,000) 1914...$11.00
Sinking fund............ 6,000
Population in 1910.........3,667
INT. at U. S Mtg. & Tr. Co., N.Y.

NEWHAVEN.

This city is the county seat of New Haven County. Incorporated 1784. By an Act of the General Assembly, the city, town and school district of New Haven were consolidated Dec. 7 1897 under one government, and the city assumes the assets and liabilities of the two other governments.
  NEW HAVEN CITY BONDS.
  Voting-Machine Bonds.
4s '09 A-O $12,000...Oct 1 '16-'19
  Bridge Bonds.
4s '96 A-O $40,000c....Oct '15-'16
3½s'00 A-O 185,000c....Oct 1 1920
3½s'02 A-O 10,000c....Oct 1 1922
3½s'05 A-O 95,000c....Oct 1 1925
4s '08 J-J 35,000c....July 1 1928
4s '11 J-J 75,000c...Jan 1 '34'36
  Funding & High School Bonds.
3½s'00 A-O $240,000c.Oct 1 '15-'24
3½s'00 A-O 1,000r....Oct 1 1915
  Funding Bonds.
3½s'05 A-O $253,000r..Oct 1 '25-'35
  Library Bonds.
4s '06 A-O $50,000c..Jan 1 '16-'19
4s '07 J-D 172,000c..June 1 '27-'32
4s '08 A-O 100,000c..July 1 '29-'33
4s '10 A-O 100,000c..Jan 1 '31-'35
  Improve. Bonds.
4s '09 A-O $100,000...Jan 1 '30-'34
  Park Bonds.
4½s'14 A-O $100,000c....Oct 1 1944
  Paving Bonds.
4s '96 A-O $62,500r....Oct 1 1916
3½s'00 A-O 100,000r..Oct 1915&'20
3½s'02 A-O 25,000r..Oct '17 & '22
4s '11 A-O 80,000c...Oct 1 '33-'36
4s '13 M-N200,000c..May 1 '33-'36
4½s'14 J-J *200,000c...Jan 1 '31-'34
4½s'15 F-A 100,000c...Feb 15 1935
  Hospital Bonds.
4s '12 A-O $75,000c...Oct 1 '30-'32
  Fire Headquarters Bonds.
4s '11 A-O $34,000c...Oct 1 '28-'26
  City Sewerage.
4s '89 A-O$350,000r...Apr 1 '16-'29
3½s'05A-O 100,000c....Oct 1 1925
4s '08 J-J 150,000c...July 1 1928
4s '12 J-J 50,000c...July 1 '36-'37
4½s'14 J-J *50,000c...Jan 1 1938
4½s'15 F-A 100,000 c..Feb 15 '40-'44

TOWN OF NEW HAVEN DEBT[T]

  Air Line RR. Bonds.
3½s '89 J-J $375,000c.July 1 '15-'29
  Park Bonds.
3½s '89J-J $100,000c....July 1 1939
  (Subject to call after July 1 1910.)
4s '89 J-J 100,000c....July 1 1939

  * Exempt from taxation.

  NEW HAVEN SCHOOL DISTRICT
4s '89 F-A $110,000c... 1915-1920
  ($20,000 yearly on Aug. 1.)
4s '92 M-N$70,000c.May 1 '21-'24
4s '94 F-A 75,000c..Feb 1 '25-'28
4s '95 M-N125,000c.Nov 1 '29-'34
  INTEREST on all issues is paid at the City Treasury.

TOTAL DEBT, SINKING FUND &c
          Jan. 1 '15.   Jan. 1 '14.
Bd. dt. (city)..$3,220,500 $2,627,500
Town...... 575,000 600,000
School dist... 380,000 400,000

Tot. bd. dt.$4,175,500 $3,627,500
Floating debt. 250,000 565,000

Total debt..$4,425,500 $4,150,646
Sinking funds.. 54,851 41,854

Net debt....$4,370,649 $4,108,792
ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51% actual value" until 1900, when basis of valuation was raised to full value:
         Total   Rate of Tax
Years   Valuation.   per $1,000
1914......$148,552,260 $19.00
1913...... 145,499,708 17.50
1912...... 139,779,146 17.50
1911...... 131,658,990 17.50
1910...... 126,804,456 17.50
1905...... 110,001,166 14.00
1895...... 53,800,000 21.00
1890...... 52,171,131 19.50
POPULATION.—In 1910 133,605 in 1900 was 108,027; in 1890 it was 85,981; in 1880 it was 62,862.

NEWINGTON.

This town is in Hartford County.
  Funding Bonds.
4½s'15 J-J $84,000c...Jan 1 '17-'58
TOTAL BOND. DEBT... (?)
Population in 1910.........1,689
INT. at Phoenix Nat. Bk., Hartf.

NEW LONDON.

The town and city (located in county of same name) are under one government and the following statement includes both. Incorporated town 1646; city, 1784.
  Municipal Bldg. Bonds.
4s '13 A-O$100,000c...Apr 1 1943
  Park Bonds.
4s M-N $25,000r....May 1 1923
  Water Bonds.
4s J-J $116,000c...July 1 1919
4s J-J 60,000c...July 1 1924
3½s J-J 225,000c...Jan 1 1920
3½sg J-J 200,000c&rJuly 1 1926
3½sg'08J-J 50,000c...July 1 1926
  School Bonds.
4s J-J $21,000c...July 1 1919
4s J-J 63,000c...July 1 1920
4s J-D 40,000c...June 1 1924
4s M-N 60,000c...May 1 1925
3½s J-D 100,000c...Dec 1 1931
4s'g'08 J-D 175,000c...Dec 1 1927
  Sewer Bonds.
4s J-J $10,000r...July 1 1917
3½s J-J 20,000c...July 1 1919
5s g J-D 35,000c...Dec 1 1937
  College Bonds.
4½s J-J $50,000c...July 1 1941
  Annexation Bonds.
3½s F-A $11,500c...Aug 1 1919
  Sidewalk Bonds.
4½s M-S 40,000r...$5,000 yrly
  Refunding Bonds.
3½g'05 A-O $100,000c&rOct 1 1935
BOND. DEBT Apr 3 '15.$1,501,500
Sinking fund........... 29,056
Cash on hand........... 6,804
Water debt (included)... 651,000
Grand list 1914.........21,067,485
  (Assessment about ¾ actual value.)
Tax rate (per $1,000) 1914...$18.00
Population in 1910.........19,659
INT. at New London City Nat. Bk

NORTH HAVEN TOWNSHIP.

This township is in New Haven Co.
  Town Bonds.
4½s'13 M-N$75,000....Nov 1 1943
BOND. DEBT Sept 1914...$75,000
Population in 1910.........2,254

NORWALK, CITY.

Incorporated June 30 1913 by a consolidation of the former city of Norwalk (incorporated June 30 1893) the city of So. Norwalk (incorpor. Aug. 18 1970), the former Fire District of East Norwalk, and the outlying districts, which altogether comprised the old town of Norwalk, which was incorporated in Sept. 1651
  School Bonds.
4½s'14 J-J $100,000....July 1 1944
  Improvement Bonds.
4½s'11 J-J $100,000....Jan 1 1951
  Paving Bonds.
4½s'12 J-J $100,000....July 1 1931
  Refunding Sewer Bonds.
4s '07 J-J $150,000.July 1 '27-'28
  Water Bonds.
4s '95 J-J $50,000....July 1 1935
3½s'99 J-J 200,000....July 1 1919
  (Subject to call July 1 1919.)
3½s'03 J-D 100,000....June 1 1928
  (Subject to call June 1 1923.)
4s '09 J-J 70,000....July 1 1934
  Sewer Bonds.
4s '07 J-J $35,000....July 1 1927
  Refunding Funded Debt.
3½s J-J 350,000....July 1 1929
  (Subject to call Jan. 1 1919.)
4s g J-J 350,000.........1935

TOWN OF NORWALK (Annexed.)

  Refunding Bonds.
4s '09 A-O $220,000c...Apr 1 1939
  Bridge and Park Bonds.
4½s'12 J-J $250,000c...Jan 1 1942
  Funding Bonds.
3½s A-O $300,000....Oct 1 1918
Town bonds 100,000....Jan 1 1921

CITY OF SOUTH NORWALK (Annexed).

  Funding Bonds.
4s '05 J-J {$50,000c...July 1 '25&'30
      { 20,000c...July 1 1931
4s '09 J-J 109,000c...July 1 1939
  Paving Bonds.
4½s'12 F-A$100,000c....Aug 1 1922
  Public-Improvement Bonds.
4½s'12M-N $75,000....May 1 1942
  Electric-Light Bonds.
4s A-O $20,000c...Apr 1 1928
  Library Bonds.
4s A-O $5,000c...Apr 1 1928
  Refunding Bonds.
4s '05 M-S $90,000c&r
          Sept 1 '25, '30 & '35
  Water Bonds.
      {$90,000r....July 1 1925
4s J-J { 40,000c&r July 1 1930
      { 20,000r....July 1 1935
  Refunding Water Bonds.
4s '09 J-J $52,000c....July 1 1939
    Old town of Norw..$970,000
BOND. Former city of Norw.. 385,000
DEBT Former city of So.
Mar.'15 Norwalk... 317,500
  Water bonds of old city of
    Norwalk (add'l)....... 420,000
Floating debt............ 50,000
Sinking funds.......... 248,827
Assessed valuation......21,000,000
Population in 1910......... 24,211
INT. on bonds due 1935 and refunding and funding bonds of the old town of Norwalk at Am. Exch. Nat. Bank, N. Y.; other bonds of annexed town at Empire Trust Co., N. Y.; on water 4s of 1909 and paving bonds due July 1 1931 at U. S. Mtge. & Trust Co., N. Y.; on water 3½s at Fairfield Co. Nat. Bank in Norwalk; other int. payable in Norwalk.

NORWALK, TOWN. See Norwalk, City.

NORWICH, CITY.

Norwich is in New London County.
Inc. 1784.
  Water Bonds.
3½s J-J $150,000c...Jan 1 1923
4s '06 J-D 65,000...Apr 2 1931
4½s --- 395,000....Mar 2 1939
  Funding Bonds.
3½s J-D $166,000c...June 1 1925
  Refunding Bonds.
4s '06 J-D $143,000....Apr 2 1931
4½s '13 ---125,000....Oct 1 1938
4½s --- 84,000....Mar 2 1939
  Gas and Electric Plant Bonds.
4s '06 A-O $287,000....Apr 2 1931
GEN. BONDS Oct 9 '14.$1,415,000
Water debt (included)..... 610,000
Temporary loans........ 139,600
Sinking funds and cash..... 76,399
Assess. val. (¾ act.)'14..13,315,058
City tax (per $1,000) 1914...$11.00
Population in 1910.........20,367
INT. at Norwich Sav. Society, First Nat. Bk., Columbia Trust Co. and Thames Nat. Bank.

NORWICH, TOWN.

Incorporated 1659.
  Refunding Court-House Bonds.
3½s '05 J-J $117,000c...Jan 1 1925
  Town of Preston Bonds.
3.40s J-J $50,000c........ 1920
  Town Deposit Fund 6s.
    On demand.........$13,301
Outstanding notes........ 84,903
TOTAL DEBT Sept 15 '14.$265,204
Sinking fund and cash..... 3,003
Grand list 1914.........17,535,315
  (Assessment about ¾ actual value.)
Town tax (per $1,000) 1914... 13.80
Population in 1910......... 28,219
INT. is payable at the Treasurer's office except the "Town of Preston Bonds," which is payable at the Thames National Bank of Norwich.

ORANGE.

This town is in New Haven County.
Inc. May 1822. Pop'n 1910, 11,272.
  Funding Bonds (Gold) (tax-ex.)
4s g J-J $100,000c..Jan 1 1916
4s g '05 J-J 200,000c..Jan 1 1925
BOND. DEBT Apr 15 '15 $300,000
Floating debt............ 70,800
Assess. val. '14 (abt. act.)12,333,603
Town tax (per $1,000) 1913... 12.50
INT. at Nat. Tradesmen's Bank, New Haven.

PLYMOUTH.

This town is in Litchfield County.
Incorp. 1795. Pop'n 1910, 5,021.
  Funding Bonds.
4½s'11 F-A $75,000c....Aug 1 1936
BOND. DEBT Aug 31 '14. $75,000
Balance in treasury........ 4,094
Assess.val.'13(abt.90%act)2,469,290
Town tax (per $1,000) 1913...12.50
INT. at Old Colony Tr. Co., Boston.

PORTLAND.

This town is in Middlesex County.
Inc. May 1841. Pop'n '10, 3,425.
  Refunding Bonds (tax-exempt).
3½s J-J $78,000c...July 1 1919
4s '05 M-N 78,000c...Nov 1 1925
4s '09 J-J 42,000c...July 1 1929
BOND. DEBT Apr 3 '15.. $198,000
Assessed val.'14 (abt. act.) 2,008,150
Total tax (per $1,000) 1913...19.00
INT. payable at Town Treasury.

PUTNAM, CITY.
This city and town of the same name are in Windham County. Incorporated Jan. 1 1896.
Water-Works Bonds.
4½s F-A$250,000c................
Sewer Bonds.
4½g'14 M-S$100,000c....1920-1939
Street Improvement Bonds.
3½s J-J $40,000c......July 1 1929
BOND. DEBT Oct 9 1914 - $390,000
Floating debt................16,000
Sinking fund................17,750
Total valuation 1914......3,380,424
(Assessment about 60% actual value)
City tax (per $1,000) 1914....$8.50
Population in 1910..........6,637
INT. at First Nat. Bk. in Putnam.

PUTNAM, TOWN.
Inc. May 1855. ($100,000 bonds voted, but not yet issued.)
BOND. DEBT Oct 1914... None
Water debt...............$10,000
Floating debt............205,659
Grand list 1913........5,662,195
Town tax (per $1,000) 1914 - $13.00
Population in 1910........7,260

RIDGEFIELD, TOWN.
This town is in Fairfield County. Inc. 1709. Population 1910, 3,118.
School Bonds.
5s ... $40,000..........1933
Funding Bonds (opt. Aug 1 '17).
3½sg F-A $60,000c....Aug 1 1929
BOND. DEBT Apr 5 '15. $100,000
Floating debt.............27,560
Sinking fund assets......24,712
Assess. val. '14 (abt. act.) 4,661,688
Total tax (per $1,000) 1913 - $11.83
INT. payable at First National Bank, Ridgefield in N. Y. funds.

RIDGEFIELD, BOROUGH.
Inc. 1901. Population '10, 1,114.
Sewer Bonds (opt. Jan. 1 1922.)
3½s J-J $50,000c.....Jan 1 1932
BOND. DEBT Nov 1914 - $50,000
Sinking fund.............15,274
Assessed valuation 1914..2,334,856
Tax rate (per $1,000) 1914....$5.00
INT. payable at the First Nat. Bank, Ridgefield, in New York funds.

ROCKVILLE.
This city is in Tolland County. Inc. 1886. Population 1910, 7,977.
Filtration Bonds.
4s J-J $70,000c....July 1935
Sewer Bonds.
4s J-J $50,000c...Jan 1 1926
(Subject to call Jan 1 1900.)
4s J-J $90,000c...July 1 1927
BOND. DEBT Dec 1914.. $210,000
Floating debt............1,763
Sinking fund.............37,379
Assessed val. real est. 1914.6,928,000
(Assessment about ¾ actual value.)
Tax rate (per $1,000) 1914....$7.50
INT. payable at Treas's office.

SEYMOUR.
This town is in New Haven County
Refunding Bonds.
4½s'15 M-S { $60,000c.Mar 1 '16-'45
             90,000c. Mar 1 1046
Grand list 1914..........$3,998,440
Population in 1910..........4,786
INT. payable at Seymour Tr. Co.

SOUTHINGTON.
This town is in Hartford County. Inc. 1779. Population 1910, 6,516.
Floating Debt Bonds.
4s g J-J $58,000c...1917 & 1927
School Bonds.
4½s'13 J-J $50,000c....July 1 1943
Water-Plant Purchase Bonds.
4½s'11 J-J $222,000c..July 1 1941
GEN. BD. DT. Apr 1915.. $108,000
Water bonds............222,000
School notes............15,000
Sinking fund............47,396
Assess. val. (90% act.) '13..5,500,000
Tax rate (per $1,000) 1913..$16.00
INT. at Southington Nat. Bank.

STAMFORD, CITY.
This city is in Fairfield County. Inc. 1893. Population 1910, 25,136.
Garbage, Sewage Disp. & Dock.
4½s'14 A-O $8,000c...Apr 1 1939
4½s'14 J-D 4,000c...Dec 1 1939
Public Library Bonds.
4s g '09 J-D $33,000c...Dec 1 1939
Sewer Bonds.
3½s g M-S $25,000c...Mch 1 1921
4s g M-N 60,000c...May 1 1924
4s '10 J-J 35,000c...July 1 1935
4s '12 M-S 25,000c............1932
Public Park Bonds (tax-exempt).
4s '08 A-O $55,000c...Apr 1 1938
4s '09 F-A 50,000c...Mch 1 1939
4s g '09 J-D 45,000c...Dec 1 1939
4 g '12 M-N150,000c...May 1 1942
Funding Bonds.
3½s g M-S $60,000c...Mch 1 1921
Public Improvement Bonds.
4s '09 J-D $35,000....June 1 1934
4s A-O 30,000c............1930
4½s'11 J-D 20,000c............1936
4s g '07 F-A 50,000c...Aug 1 1932
4½s '10 J-J 30,000c...July 1 1935
5s '13 J-J 22,000....July 1 1938
5s '13 M-N 30,000c...Nov 1 1938
4½s'14 A-O 34,000c...Apr 1 1929
4½s'14 J-D 48,000c...Dec 1 1939
Refunding Bonds.
3½s M-N $50,000c....Nov 1 1921
BOND. DEBT Nov 18 '14..$874,000
Sinking fund............160,438
Cash on hand............57,486
Grand list 1914.........34,408,308
(Assessm't about 75% actual value.)

Tax rate (per/First district...$11.27
$1,000)1912(Second district.. 9.00

STAMFORD, TOWN.
This town is in Fairfield County.
School Bonds.
4½s'11 F-A $340,000c..Aug 1 1941
4½s'14 J-J { 60,000....Jan 1 '15-'29
             75,000....Jan 1 '30-'34
             70,000....Jan 1 '16-'25
4½s'15 J-J { 80,000....Jan 1 '26-'35
            100,000....Jan 1 '36-'45
Town Hall 1890.
4s '08 J-D $225,000c...Dec 1 1938
Schools and Bridges 1893.
4s F-A $96,000c....Aug 1 1923
High School.
4s F-A $75,000c...Aug 1 1924
Funding Bonds.
4s g F-A $75,000c....Feb 1 1927
Improvement Bonds.
4½s'11 J-J $35,000c....July 1 1941
BOND. DEBT Jan 1 '15. $977,000
Floating debt............438,000
Sinking funds...........226,772
Grand list 1913........42,680,120
(Assessm't about 85% actual value.)
Town tax (per $1,000) 1913...$7.50
Population in 1910.........28,836
INT. at office of Town Treasurer.

STONINGTON.
This town is in New London Co. Inc. 1658. Pop'n 1910, 9,154.
Refunding Bonds.
4s g'08 M-N $100,000c....May 1 1928
School Loans (Assumed).
Dist. No. 3 bonds, 4s......$50,000
Dist. No. 18 bonds, 4s......47,000
Dist. No. 9 notes, 4½s......46,150
Dist. No. 14 notes...........40
Dist. No. 16 notes..........500
Other liabilities..........33,500
TOTAL DEBT Oct 1914.. 272,964
Assets....................22,692
Grand list 1914.........6,016,191
(Assessment about 90% actual value)
Tax rate (per $1,000) 1914...$15.00
INT. payable at Treasurer's office.

THOMASTON.
This town is in Litchfield County. Inc. May 1875. Bonds are tax-free.
Refund. Bonds (Subject to call).
4s '04 J-D $50,000c....Dec 1 1924
BOND. DEBT Oct 31 1914.$50,000
Floating debt............11,532
Assessed valuation 1914...2,622,487
(Assessment about 90% actual value)
Total tax (per $1,000) 1914..$12.00
Population in 1910........3,533
INT. at office of Town Treas.

TORRINGTON, TOWN.
This town (and the borough of the same name) is in Litchfield County. Inc. Oct. 1740. Pop'n 1910, 16,840.
Funding and School Bonds.
4½s'14 J-J $250,000....July 1 1939
BOND. DEBT Oct 1914. $250,000
Floating debt...........$183,591
Grand list 1914.........15,466,937
Town tax (per $1,000) 1914...$10.00

TORRINGTON, BOROUGH.
Inc. 1887. Population 1910, 15,483.
4½s '07M-N $75,000c....Nov 1 1927
4s '09 M-N 150,000c....May 1 1929
Sewer.
4s M-N $30,000c............1924
BOND. DEBT Oct 1914.. $255,000
Floating debt............38,591
Borough assessment 1914.14,220,000
(Assessment about 90% act. val.)
Borough tax (per $1,000) 1914..$5.00
INT. at Borough Treas. office.

VERNON.
This town is in Tolland County. Inc. Oct. 1808. Pop'n 1910, 9,087.
Refunding Railroad Aid Bonds.
4s '10 J-J $60,000c....July 1 1925
Memorial Hall 1889.
3½s M-N $125,000c...Nov 1 1919
(Subject to call Nov. 1 1899.)
High School 1892.
4s J-J $50,000c....July 1 1922
BOND. DEBT Oct 1914...$235,000
Floating debt............72,874
Sinking fund............37,541
Assess. val. '13 (85% act.).6,742,738
Town tax rate (per $1,000) '13..$8.00
INTEREST on 4s of 1910 payable at Old Colony Trust Co.; on others at Town Treasurer's office.

WALLINGFORD, TOWN.
The town and borough of Wallingford is situated in New Haven County. Inc. 1669. Population 1910, 11,155.
4s '97 J-D $30,000c............1927
Funding Bonds.
4s '09 J-J $45,000c....July 1 1930
Refunding Bonds.
3.65s'99M-N$30,000c.....1915-1929
Refund. & Improve. Bonds.
4½s'12 A-O $40,000c..........$5,000
(Every 5 years beginning Apr 1917)
BOND. DEBT Apr 20 '15. $145,000
Floating debt............50,000
Assessed valuation 1914...9,865,290
(Assessment about market value.)
Town tax (per $1,000) 1914....$7.50
INT. at First Nat. Bk., Wallingford.

WALLINGFORD, BOROUGH.
Inc. 1853. Population '10, 8,690.
Refund. Bonds
4½s'13 J-D $60,000....June 1 1943
(optional beg. 1928).
4½s'14 M-N$13,000c..Nov 1 1944
(Subj. to call beg. Nov. 1 1929).
Street Bonds (Opt. beg. 1923).
4½s'13 J-D $75,000....June 1 1943
4½s'14 M-N 25,000c....May 1 1944
(Subject to call May 1 1929.)

Electric-Light Bonds.
3½s M-N $45,000c...May 1 1919
       10,000c...May 1 1929
Water Bonds.
4s M-N$70,000c............1924
Sewer Bonds.
4s M-N $45,000c...May 1 1923
3½s M-N 50,000c...Nov 15 1919
4½s'13 J-J 42,000....June 1 1943
(Optional beginning June 1 1928)
TOT. BD. DT. Nov 1 '14. $422,000
Water bonds (included)..70,000
Floating debt............39,888
Sinking fund.............12,391
Assess. val. '13 (abt. act.).7,182,549
Borough tax (per $1,000) 1913.-$5.00
INT. at First Nat. Blk., Wallingford.

WALLINGFORD CENTRAL SCH. DISTRICT.
4½s --- $20,000..........1943
(Subject to call after 1933.)
3½s M-N$14,000c.Nov 1 '15-'19
($3,000 due in odd years to 1919.)
4½s J-J $18,000 1921-1931
($3,000 yrly. in odd years.)
School Bonds (opt. Mch 1 1926).
4s '06 J-J $55,000c...Mch 1 1936
BOND. DEBT Dec 5 '14... $147,000
Grand list for 1913......7,343,272
(Assessment about full value.)
School tax (per $1,000) 1914..$3.00
INT. at First Nat. Bk., Wallingford.

WATERBURY.
This city is in New Haven County. Incorporated in 1853. The city, town and school governments were consolidated in Jan. 1900.
City Hall, Police & Fire Station.
4½s'13 J-J $100,000....July 1 '14-'23
4½s'13 J-J 400,000....July 1 '24-'63
Brooklyn Bridge Bonds.
4½s'14 J-J $25,000....Jan 1 1944
4½s'14 J-J 75,000....Jan 1 1944
Sewer Bonds.
3½s'04 J-J $10,000c...Jan 1 1934
3½s'05 J-J 100,000c...Jan 1 1935
4s '06 J-J 100,000c...July 1 1936
4s '09 J-J 190,000c...July 1 1939
School Bonds.
4s '97 J-J $200,000....July 1 '27-'46
(Subject to call July 1 1912.)
4½s '02 J-J $180,000c..Jan 1 '15-'32
4½s'11 J-J 70,000c...Jan 1 '15-'21
4½s'13 J-J 95,000c...Jan 1 '15-'33
4½s'11 J-J 300,000c...Jan 1 '22-'51
4½s'13 J-J 100,000c...July 1 '34-'53
Park Bonds.
4s '08 J-J $216,000c..July 1 '15-'58
Funding Bonds.
3½s'99 J-J $10,000....July 1 1914
Storm Water Drainage Bonds.
3½s'01 J-J $48,000c.Jan 1 '15-'26
Street Bonds.
4½s'08 J-J $150,000....Jan 1 1938
Water Bonds.
4s '94 J-J $24,000c.Jan 1 '15-'18
4s '94 J-J 400,000c...Jan 1 1919
3½s'01 J-J 60,000c...Jan '15-'26
3½s'04 J-J 50,000c.Jan 1 '15-'24
4s '09 J-J 50,000c...Jan 1 '15-'19
4s '10 J-J 300,000c.Jan 1 '20-'49
4½s'11 J-J 570,000c.Jan 1 '15-'71
4½s'13 J-J 100,000c...July 1 '14-'23
4½s'13 J-J 150,000c...July 1 '24-'38
Paving Bonds.
4s '07 J-J $200,000c..Jan 1 1927
Improvement Bonds.
4½s'11 J-J $85,000c.Jan 1 '15-'31
BOND. DEBT Aug 1914.$3,843,000
Water debt (included)...2,050,000
Sinking funds 100,000

	Grand List	Tax Rate
	1913.	1914.
1st Dist....	$70,000,000	$7.76
2nd Dist. inside..	56,300,000	16.00
2nd Dist. outside.	5,475,000	15.095

Population in 1910..........73,141
INT. on fund. bonds of 1899 and on school bonds of 1897 is payable at Nat. Park Bank, New York; on water bonds of 1904 and sewer bonds of 1904 and 1905 by New York draft; on water bonds of '10 & '13 at the Col.-Knick. Trust Co. in N. Y.; all other issues at office of City Treas.

WEST HARTFORD.
This town is in Hartford County. Incorporated May 1854.
Refund., Impt. & Sewer Bonds.
4½s'13 J-D$300,000c....Dec 1 1943
BOND. DEBT Feb 28 15. $300,000
Notes outstanding........271,092
Grand List 1913........8,973,860
Town tax (per $1,000) 1912..$10.50
Population in 1910........4,808
INT. at U. S. Bank, Hartford.

WILLIMANTIC.
This city is situated in the town of Windham, Windham Co. Inc. 1893.
Municipal Bonds (Coupons).
4s A-O $100,000c...Oct 1 1925
(Subject to call Oct 1 1910.)
Water Bonds.
4s'85&'04A-O $50,000c...Oct 1 1929
4s '89 A-O 75,000c...Oct 1 1924
Funding Bonds.
4s '09 F-A $100,000c..Aug 1 1934
BOND. DEBT Oct 1914.. $325,000
Sinking funds (about)....54,000
Water debt (included)...125,000
Grand list 1913........12,778,429
Tax rate (per $1,000) 1912....$5.00
Population in 1910........11,230
INTEREST payable at City Treas.

WINCHESTER.
This town is in Litchfield County and contains Winsted Boro. Incorp. May 1771. P. O. Winsted.
Funding Bonds.
4½s'15 M-N$100,000c May 1 '16-'35
Town Bonds 1902 (Tax-Exempt.
3½s'02 M-N $12,000r.May 1 '15-'16
4s '10 M-N 72,000r....May1928
BOND. DEBT Apr 1 '15...$84,000
Other liabilities........175,563
Assess. val. '14 (80% act.).8,052,524
Tax rate (per $1,000) 1914...$16.00
Population in 1910........8,679
INT. on 4½s at First Nat. Bank, Boston; on others at Town Treasurer's office.

WINDHAM.
This town is in Windham County.
School Bonds.
4½s'14 J-J $150,000....Jan 1 1944
Grand list 1913.........$14,215,550
Population in 1910.........12,604

WINDSOR.
This town is in Hartford County.
Funding Bonds.
4½s'13 J-J $150,000c..July 1 '17-'46
BOND. DEBT Sept 1914.. $20,000
Floating debt............96,312
Assessed valuation 1913...4,488,308
Tax rate (per $1,000) 1913...$10.00
Population in 1910........4,178
INT. at Windsor Tr.&Safe Dep.Co.

WINDSOR LOCKS.
This town is in Hartford County.
Sewer Bonds.
4½sg'15 J-J $50,000c...Jan 15 1935
BOND. DEBT Sept 1914.. $55,000
Floating debt............70,057
Assessed valuation 1913...3,437,911
Tax rate (per $1,000) 1913...$10.00
Population in 1910........3,715
INT. at Windsor Locks Tr. & Safe Deposit Co.

ADDITIONAL STATEMENTS.

Location.	Bonded Debt. $	Floating Debt. $	Grand List. $	Tax Rate $	Population. 1910.
Berlin (T). Hartford County..	82,000	23,000	$2,100,904	$16.20	3,728
Bethel (T). Fairfield County..	65,000	3,293	d2,107,344	y15.00	3,792
Bloomfield (T). Hartford Co..	28,000	91,777	d1,825,101	y17.00	1,821
Branford (T). New Haven Co.	*80,068		$4,059,480	$21.00	6,047
Brooklyn (T). Windham Co....	15,000	23,610	$1,234,321	$12.00	1,858
Canton (T). Hartford County..	20,800	42,599	$1,967,980	$15.00	2,732
Colchester (T). New London Co	35,000	3,249	$920,308	$18.00	2,140
East Haddam (T). Middlesex Co	30,500	None	$1,187,288	$20.00	2,422
East Lyme (T) New London Co	26,000	12,920	d1,851,458	d10.00	1,916
Easton (T). Fairfield County..	25,000	10,000	d567,908	d18.00	1,052
East Windsor (T). Hartford Co	None	87,000	$3,100,000	c12.00	3,362
Essex (T). Middlesex County..	32,000	10,000	d2,317,372	d12.00	2,745
Farmington (T). Hartford Co..	None	130,000	$2,719,718	$13.00	3,478
Griswold (T). New London Co.	60,000	31,500	d2,235,899	d12.00	4,215
Jewett City (B). New LondonC	*50,360		$1,513,950	5.00	3,023
Lyme (T). New London Co.	30,000	9,061	$446,338	$15.00	746
Mansfield (T). Tolland Co....	None	29,240	$878,916	d18.00	1,977
Miller Farms School District..	31,000		y1,520,000	y2.00	
Montville (T). New London Co	36,000	34,907	d1,744,203	d16.00	2,804
New Hartford (T). LitchfieldC.	39,000		$1,161,920	$20.00	2,144
NewMilford (T).Litchfield Co.	*100,859		d4,323,268	$16.00	5,010
Newtown (T). Fairfield Co....	None	33,500	a2,156,925	15.00	3,012
Norfolk (T). Litchfield Co....	55,000	38,000	$3,445,010	$9.66 +	1,541
Plainfield (T). Windham Co...	15,000	39,562	$3,942,523	$12.50	6,719
Plainville (T). Hartford Co....	70,000	1 801	d2,246,458	$14.00	2,882
Preston (T). New London Co.	45,000	8,000	$570,000	$18.00	1,917
Shelton (B). Fairfield County.	25,000	33,000	$4,955,428	$4.50	4,807
So. Windsor (T). Hartford Co.	None	108,500	$3,196,662	$13.00	2,251
Sprague (T). New London Co.	*113,036		d1,078,505	d16.00	2,551
Stafford (T). Tolland County..	55,000	None	d3,553,151	d10.00	5,233
Stratford (T). Fairfield Co....	52,000	9,000	d3,455,419	d10.00	5,712
Waterford (T). New LondonCo.	40,000	71,533	d2,251,868	d15.00	3,097
Watertown (T). Litchfield Co.	109,000	3,153	d3,892,606	y13.50	3,850
Westville School District.....	80,000	26,000	$5,154,042	$10.00	
Wethersfield (T) Hartford Co..	*61,668		$1,911,215	$12.00	3,148
Wilton (T). Fairfield County..	35,000	8,000	$1,442,827	$13.00	1,706
Winsted (B). Litchfield Co....	82,500	97,000	d5,295,557	d5.00	7,754
Woodbury (T). Litchfield Co..	None	48,050	$1,166,804	$14.00	1,860

(T) Town. (B) Borough. *Total debt. x Figures are for 1910. a Figures are for 1911. y Figures are for 1912. d 1913 figures. § 1914 figures † 1915 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES

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 1916)___Charles S. Whitman
Sec. of State (term expires Dec. 31 1916)___Francis M. Hugo
Treasurer (term expires Dec. 31 1916)_____James L. Wells
Comptroller (term expires Dec. 31 1916)__Eugene M. Travis

LEGISLATURE meets annually the first Wednesday in January, and ength 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 these bonds have all been sold. [A bill, signed by the Governor April 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 $15,-000,000 have been issued. In Nov. 1909 the voters approved the issuance of $7,000,000 bonds for the Cayuga and Seneca Canals, all of which 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 $285,-000 have been redeemed, leaving outstanding April 1 1915 $665,000. Chap. 252, Laws of 1914, authorizes the sale of $235,000 bonds or certificates for 10 years at not exceeding 5% int. Comptroller's temporary certificates have been issued for $100,000 in anticipation of the sale of said bonds. A proposition to issue $19,800,000 barge canal terminal bonds was adopted Nov. 7 1911, and of these $10,000,000 have been sold. The State's bonded debt on March 31 1915 was $186,165,660 and the sinking fund $36,867,533.81. Loans outstanding March 31 1915 were as follows:

LOANS		Interest		Principal	
Name and Purpose.	Rate.	Payable.	When Due.	Outstanding.	
Non-interest bearing debt {Erie & Champlain 6% canal stock				$160	
{Stock for payment 6% canal rev. ctfs.				500	
Palisades I.-S. Park, 1911_____	4 g	M&S	Mch. 1 1961	2,500,000	
State Reservation_____	4 g	M&S	Mch. 1 '16-'22	665,000	
Canal bonds, gold, 1905_____	3 g	J&J	Jan. 1 1923	2,000,000	
Do do 1907_____	3 g	J&J	Jan. 1 1956	1,000,000	
Do do 1908_____	3 g	J&J	Jan. 1 1957	5,000,000	
Do do 1909_____	3 g	J&J	July 1 1958	5,000,000	
Do do 1910_____	3 g	J&J	Jan. 1 1959	10,000,000	
Do do 1911_____	4 g	J&J	July 1 1960	11,000,000	
Do do 1911_____	4 g	J&J	Jan. 1 1961	10,000,000	
Do do 1912_____	4 g	J&J	July 1 1961	10,000,000	
Do do 1912_____	4 g	J&J	Jan. 1 1962	12,000,000	
Do do 1914_____	4½ g	J&J	Jan. 1 1964	30,000,000	
Do do 1915_____	4½ g	J&J	Jan. 1 1965	12,000,000	
Barge Canal Terminals_____	4 g	J&J	Jan. 1 1942	5,000,000	
Do do 1915_____	4½ g	J&J	Jan. 1 1945	5,000,000	
Highway bonds, gold, 1906____	4 g	J&D	Dec .1 1956	1,000,000	
Do do 1908_____	4 g	M&S	Mch. 1 1958	5,000,000	
Do do 1908_____	4 g	M&S	Sept. 1 1958	5,000,000	
Do do 1910_____	4 g	M&S	Mch. 1 1960	5,000,000	
Do do 1911_____	4 g	M&S	Mch. 1 1961	10,000,000	
Do do 1912_____	4 g	M&S	Mch. 1 1962	8,000,000	
Do do 1913_____	4½ g	M&S	Sept. 1 1963	21,000,000	
Do do 1915_____	4½ g	M&S	Mar. 1 1965	10,000,000	

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__	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 Governor Glynn. V. 98, p. 1401. At the 1915 session of the Legislature provision was made for the levy of a direct tax of one and seven-tenths mills. V. 100, p. 1525.

	Valuation			*State Tax	
Year—	Real Estate	Personal.	Total Equalized Valuation.	Rate per $1,000.	Total Levied.
1914___	$11,144,162,824	$436,509,748	$11,580,672,572	None	None
1913___	10,960,260,892	424,876,235	11,385,137,127	$0.5805	$9,830,467
1912___	10,684,290,188	444,207,867	11,128,498,055	1.00	11,022,985
1911___	10,561,501,373	461,484,541	11,022,985,914	0.60	6,072,766
1910___	9,639,001,868	482,275,593	10,121,277,461	None	None
1909___	9,266,628,484	555,192,070	9,821,820,554	None	None
1908___	9,117,352,838	548,765,813	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___	6,749,509,958	696,966,169	7,446,476,127	0.13	761,085
1902___	5,297,754,482	556,736,239	5,854,490,721	0.13	748,072
1901___	5,169,308,069	585,092,312	5,754,400,381	1.20	6,824,306
1900___	5,093,025,771	593,895,907	5,686,921,678	1.96	10,704,153
1895___	3,908,853,377	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	14,255,976
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 Nov. 1914 and convention organized April 6 1915. V. 100, p. 1277; 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, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and

ought the same to receive the sanction of the people." The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and ma, at any time, by law, forbid the contracting of any further debt or liability under such law; but the law imposed by such Act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the Act authorizing such debt or liability, or for the 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 hereinbefore 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 hereafter issued for canal and highway improvements and barge canal terminal facilities. V. 96, p. 1642. A bill passed in 1915 permitted the sale of canal and highway bonds at *not exceeding* 4¾% interest and a block of $27,000,000 4⅛s was sold on March 10 1915.

*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 due Feb. 1 1914, and these were taken up with a part of the proceeds of $51,000,000 4½% bonds sold Jan. 21 1914.]

[The 1915 Legislature passed a bill referring to the voters the question of issuing $27,000,000 bonds for the completion of the barge canal.

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 I says that "A 'municipal corporation' includes a county, town, school district, village and city and any other territoria] 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 1915 Legislature suspended the operation of the law referred to until May 1 1915 and also passed a bill increasing the registration fee on secured debts registered between May 1 and Nov. 1 1915 from ½ to ¾ of 1% and limiting the period of exemption to five years. The definition of secured debts was also extended so as to include such proportion of a bond, &c., secured by mortgage or deed of trust recorded in the State of New York, and covering also property outside the State, as the value of the property outside the State bears to the value of the entire mortgaged property. The law as it now stands will be found in the "Chronicle" of May 1 1915, page 1470.

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 1914 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 upon or in lieu of the payment of such tax, an amount equal to 1% 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. The Legislature in 1915 passed an Act authorizing banks to invest in certain judgments against the State and in contracts entered into by the special examiner and appraiser of canal bonds. (V. 100, p. 1525). Another amendment passed in 1915 adds to Paragraph A of subdivision 7, of Section 239 of the Banking Law, the words which we have given in *italics.* The purpose of the amendment is to remove any question as to the legality of the refunding bonds issued by the New York Central RR. since the last consolidation with the Lake Shore & Mich. Southern Ry. and other roads. 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 his 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, were 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 appeared 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. 551.]

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 1861, has not repudiated or defaulted in the payment of any part of the principal or interest of any debt authorized by the Legislature of any such State to be contracted, provided said city has a population, as shown by the Federal Census next preceding said investment of not less than 45,000 inhabitants, and was incorporated as a city at least twenty-five years prior to the making of said investment and has not since January 1 1878 defaulted for more than ninety days in the payment of 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 such city, less its water debt and sinking funds, shall exceed 7% of the valuation of said city for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to 7% of the valuation for the purposes of 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 loan 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 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. *If by means of consolidation a railroad corporation shall own and possess the properties and franchises which prior thereto belonged to similar corporations, and if the outstanding capital stock of the railroad corporation formed by such consolidation shall be equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bonds in which such investment shall be made, and if during the five years next preceding such consolidation no one of the consolidating railroad corporations shall have failed regularly and punctually to pay the matured principal and interest of all of its mortgage indebtedness, and if in addition thereto during the five years next preceding such consolidation, the dividends paid in cash by one or more of such consolidating corporations have equaled or exceeded four per centum per annum upon an amount equal to the combined capital stock of the consolidating corporations as outstanding at the time of each dividend payment during such five-year period, such successor railroad corporation formed by such consolidation shall be considered as having regularly and punctually paid such matured principal and interest and such dividends equal to or exceeding four per centum per annum during the same period of five years, provided further that the amount of dividends paid in cash during each of such five years*

has equaled or exceeded four per centum per annum on the stock of the consolidated corporation as outstanding at the time of such consolidation.

(b) The mortgage bonds of the following railroad corporations: The Chicago & North Western RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co., Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co., the Chicago & Alton RR. Co., Morris & Essex RR. Co., Central RR. of New Jersey, United New Jersey RR. & Canal Co.; also in the mortgage bonds of railroad companies whose lines are leased or operated or controlled by any railroad company specified in this paragraph if said bonds be guaranteed, both as to principal and interest, by the railroad company to which said lines are leased or by which they are operated or controlled. Provided that at the time of making investment authorized by this paragraph the said railroad corporations issuing such bonds shall have earned and paid regular dividends of not less than 4% per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any said railroad corporation shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and further provided that all bonds authorized for investment by this paragraph shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad and railroad property of the company issuing such bonds, or that such bonds shall be mortgage bonds of an issue to retire all prior mortgage debts of such railroad company; provided, further, that the mortgage which secures the bonds authorized by this paragraph is dated, executed and recorded prior to January 1 1905.

(c) The mortgage bonds of the Chicago Milwaukee & St. Paul Railway Co. and the Chicago Rock Island & Pacific Railway Co., so long as they shall continue to earn and pay at least 4% dividends per annum on their outstanding capital stock, and provided their capital stock shall equal or exceed in amount one-third of the par value of all their bonded indebtedness, and further provided that all bonds of either of said companies hereby authorized for investment shall be secured by a mortgage which is a first mortgage on either the whole or some part of the railroad or railroad property actually in the possession of and operated by said company, or that such bonds shall be mortgage bonds of an issue to retire all prior debts of said railroad company; provided, further, that the mortgage which secures the bonds authorized by this paragraph is dated, executed and recorded prior to January 1 1905.

(d) The first mortgage bonds of the Fonda Johnstown & Gloversville RR. Co., or in the mortgage bonds of said railroad company of an issue to retire all prior mortgage debts of said railroad company, and provided the capital stock of said railroad company shall equal or exceed in amount one-third of the par value of all its bonded indebtedness, and provided also that such railroad be of standard gauge of four feet eight and one-half inches and in the mortgage bonds of the Buffalo Creek Railroad Company of an issue to retire all prior mortgage debts of said railroad company, provided that the bonds authorized by this paragraph are secured by a mortgage dated, executed and recorded prior to Jan. 1 1905.

(e) The mortgage bonds of any railroad corporation incorporated under the laws of any of the United States which actually owns in fee not less than 500 miles of standard-gauge railway, exclusive of sidings, within the United States, provided that at no time within five years next preceding the date of any such investment such railroad corporation shall have failed regularly and punctually to pay the matured principal and interest of all its mortgage indebtedness and in addition thereto regularly and punctually to have paid in dividends to its stockholders during each of said five years an amount at least equal to 4% upon all its outstanding capital stock; and provided, further, that during said five years the gross earnings in each year from the operations of said company, including therein the gross earnings of all railroads leased and operated or controlled and operated by said company, and also including in said earnings the amount received directly or indirectly by said company from the sale of coal from mines 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. were not legal investments for savings banks, owing to the fact that the dividend for the 6 months ending Dec. 31 1907 had been paid with a new issue of stock, he held 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. But no one of the bonds so guaranteed or assumed shall be a legal investment in case the mortgage securing the same shall authorize a total issue of bonds which, together with all the outstanding prior debts of the corporation making said guaranty or so assuming said bonds, including therein the authorized amount of all previously guaranteed or assumed bond issues, shall exceed three times the capital stock of said corporation at the time of making said investment.

(j) The first mortgage bonds of a railroad the entire capital stock of which, except shares necessary to qualify directors, is owned by and which is operated by a railroad whose last issued refunding bonds are a legal investment under the provisions of paragraph (a), (e) or (f) of this subdivision provided the payment of principal and interest of said bonds is guaranteed by endorsement 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 divi-

dends 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 paragaph (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 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.

[For list of bonds considered legal investments on Jan. 1 1915, see "Chronicle" of March 27 1915, page 1106.]

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.

ALBANY.—J. M. Foll, Comptroller.
Albany is in Albany County. Incorporated July 22 1686.

Street Impt. Bonds.
4½s'15 J-D$365,000r June 1 '16-'25

State Street Impt. Bonds.
4½s'12 M-N $100,000...May 1 1962
4½s'13 J-J 300,000...Jan 1 1963
4½s'13 J-D 100,000...June 1 1963

High-School Bonds.
4s '10 J-D $80,000r June 1 '15-'30
4s '11 F-A 160,000r Feb 1 '16-'31
4s '11 J-D 170,000r June 1 '15-'31
4½s'13 J-J 180,000...Jan 1 '16-'33
4½s'13 J-D 95,000r June 1 '15-'33
4½s'13 A-O 57,000r Oct 1 '15-'33
4½s'14 J-D 36,000r June 1 '15-'34

Washington Park.
7s '74 M-N $68,000...May 1 1916
6s '75 M-N 37,000...Nov 1 1917
6s '76 M-N 38,000...May 1 1918
6s '77 M-N 20,000...May 1 1919
5s '78 M-N 40,000...May 1 1920
4s '80 M-N 295,000...May 1 '20-'30
4s '80 M-N 7,000...May 1 1922
4s '81 M-N 30,000...May 1 1921
4s '82 M-N 28,000...May 1 1922
4s '82 M-N 24,000...Nov 1 1922
4s '85 F-A 10,000...Feb 1 1925
2s '94 J-D 3,000...June 1 1934
3½s'96 M-N 7,000...May 1 1936

Sewer (Beaver Creek).
3½s'96 M-N $4,750...Nov 1 '15-'17
4½s'15 J-J 35,000...Jan 1 '16-'35

Public Park Impt. Bonds.
4½s'13 J-J $9,900...Jan 1 '16-'33

Stone House Impt. Bonds.
4s '13 J-J $4,500...Jan 1 '16-'33

Riverside Park.
3½s'01 A-O $19,250...Oct 1 '15-'21
3½s'04 F-A 750r...Feb 1 '16-'24

Public Improvement Bonds.
3½s'04 F-A$105,768.50rFeb 1 '16-'24
3½s'06 F-A 47,100r Feb 1 '16-'29
4s '09 M-S 167,625r Mch 1 '16-'29
4s '10 J-D 164,220r June 1 '15-'31
4s '11 M-N 71,400r Nov 1 '15-'31
4½s'12 M-N 71,400...May 1 '16-'32
4½s'12 A-O 64,170...1915-1932
4½s'13 J-J 34,010...1915-1933
4½s'15 J-J 182,000...Jan 1 '16-'35
4½s'15 J-J 35,000...Jan 1 '16-'35
4½s'15 J-J 42,000...Jan 1 '16-'35
4½s'15 J-J 3,500...Jan 1 '16-'25
4½s'15 J-D 134,000r June 1 '16-'35
4½s'15 J-D 3,500r June 1 '16-'20

School Bonds.
3½s'00 M-N $15,000...May 2 '16-'20
4½s'03 F-A 14,000...Feb 1 '16-'23
4½s'12 A-O 90,000...Oct 1 '15-'33
4½s'13 A-O 95,000...Oct 1 '15-'33
4½s'14 M-S 9,000r...Mar 1 '16-'24
4½s'14 J-D 140,000r June 1 '15-'34
4½s'15 A-O 7,000...1915-1921
4½s'15 J-J 140,000...1916-1935

Intercepting Sewer Bonds.
4½s'12 A-O$100,000r...Oct 1 1952
4½s'14 J-D 200,000r...June 1 1954
4½s'15 J-J 200,000r...Jan 1 1955
4½s'15 J-D 250,000r...June 1 1955

Water Refunding.
3½s'01 F-A $81,400...Feb '16-'21
3½s'02 F-A 27,300...Feb 1 '16-'22
3½s'03 F-A 22,500...Aug 1 '15-'23

Grade Crossing.
3½s'03 F-A $11,600...Feb 1 '16-'23
4½s'14 J-D 200,000r...June 1 1954

River Front Impt. Bonds.
4s '08 J-J $300,000r...July 1 1928
4½s'12 A-O 100,000c...Oct 1 1962
4½s'13 A-O 200,000c...Oct 1 1963
4½s'14 M-S 320,000...Mar 1 '54&'64
4½s'14 J-D 32,000...June 1 '15-'34
4½s'15 J-J 60,000r...Jan 1 1955
4½s'15 J-D 130,000r...June 1 1955

Re-Surfacing Bonds.
4½s'13 A-O$112,000r...Oct 1 '15-'28
4½s'14 J-D 150,000...June 1 '15-'29
4½s'13 A-O 19,000...1915-1933
4½s'13 J-J 105,000r...Jan 1 '16-'30

Fire-Alarm Wires.
4½s'13 A-O $18,000r...Oct 1 '15-'23

Refunding Bonds.
3½s'01 M-N $51,750...May 1 '16-'24

Broadway Improvement.
3½s'01 A-O 37,700...Oct 1 '15-'21
4½s'14 J-D 30,000...June 1 '15-'29

Watervliet Avenue.
3½s'01 A-O $3,185...Oct 1 '15-'21

Madison Avenue.
3½s'01 A-O $19,600...Oct 1 '15-'21

Central Ave. Impt. Bonds.
4½s'13 J-D $31,065...1915-1933

Washington Ave. Bonds.
4½s'13 A-O $85,500...1915-1933

New Scotland Ave. Bonds.
4½s'13 A-O $85,500...1915-1933

Dela. Ave. & Whitehall Road.
4½s'13 A-O $28,000...1915-1928

Public Bath Bonds.
3½s'01 F-A $3,000...Feb 1 '16-'21

Soldiers' & Sailors' Monument.
4s '11 M-N $100,000r...May 1 '21-'30

No. Boulevard Sidewalk Bds.
4½s'14 J-D $3,500...June 1 '15-'24

Water.
4s '97 M-N $10,000...May 1 '16-'17
3½s'98 M-N 30,000...May 1 '16-'18
3½s'99 M-N 40,000...May 1 '16-'19
3½s'04 F-A 20,250r...Feb 1 '16-'24
4s '07 J-D 65,000r...Dec 1 '15-'27
4s '08 A-O 130,000r...Apr 1 '16-'28
4s '08 J-D 200,000r...July 1 1928
4s '06 J-D 60,000r...Dec 1 '15-'26
4s '09 J-D 200,000r...Dec 1 1929
4s '10 J-D 100,000r...Dec 1 1930
4s '11 M-N 100,000r...Nov 1 1931
4s '11 J-D 100,000r...Dec 7 1931
4½s'12 M-N 100,000...May 1 1932
4½s'13 J-J 95,000r...June 1 '15-'33
4½s'14 M-S 95,000r...Mar 1 '16-'34
4½s'14 M-N 200,000r...Nov 1 '15-'34
4½s'15 J-D 100,000r...June 1 '16-'25

Beaver Park.
4s '97 A-O 3,750...Oct 1 '15-'17
3½s'98 A-O 2,800...Oct 1 '15-'18
3½s'99 J-J 7,500...July 1 '15-'19
3½s'01 F-A 3,000...Feb 1 '16-'21
4½s'14 J-D 50,000...June 1 '15-'34

Street Improvement.
4s '06 F-A $31,875...Feb 1916
4s '06 J-D 16,800...Dec '15-'16
4s '08 A-O 38,400r...Apr '16-'18
4s '09 M-S 44,800r...Mch 1 '16-'19
4s '10 J-D 160,335...June 1 '15-'21
4s '11 M-N 39,100r...Nov 1 '15-'21
4s '11 ... 55,100...Jan 1 '16-'21
4½s'12 M-N 113,400...May 1 '16-'22
4½s'13 J-D 174,600r...June 1 '15-'23
4½s'14 J-D 198,000...June 1 '15-'23
4½s'15 J-J 6,999.90Jan 1 '16-'30

*Principal and interest paid by holders of property benefited.

INTEREST on Washington Park bonds issued from 1870 to 1880, and on water bonds of 1877, is payable in New York; on others in Albany.

CITY PROPERTY.—Assess. val. of property owned by city Apr. 15 1915, $8,548,412.

TOTAL DEBT, SINK. FDS., &c.
June 1 '15. Nov. 1 '14.
General bonds$5,060,868 $5,318,743
Water bonds. 1,618,850 1,499,600

Total bonds$6,679,718 $6,818,343
Sinking funds. 1,263,224 1,222,747

Net debt...$5,416,494 $5,595,596
In addition to the above there are outstanding street improvement assessment bonds amounting on Apr. 15 1915 to $762,125.

This city owns and operates its water system, and the principal and interest of the water debt are paid out of water rent receipts.

ASSESSED VALUATION.—
1914. 1913.
Real estate.$85,179,055 $83,811,880
Bank stock. 6,184,583 6,529,365
Personal... 7,419,150 5,112,650
Franchises. 7,052,850 6,911,685

Total..$105,835,638 $102,365,580
Tax (per $1,000) $24.00 $21.60
POPULATION.—1910 100,253; in 1905, 98,374; 1900, 94,151.

ALBANY COUNTY.
County seat is the city of Albany.

Refunding Bonds.
4s '11 F-A $15,000r...Feb 15 '17-'19

Toll-Bridge Purchase.
4½s'14 { $11,000 ...1915-1925
M-N { 46,750 ...1926

War Loan (Refunding).
4s '05 M-S $19,000r...Mch 1 '16-'26
4s s-an 54,000r.Mch 1 '16-'17
4s M-S 21,000r...Mch 1 '16-'18
4s ... 69,000...Mar 1 '16-'25
4s ... 19,000...Mar 1 '16-'21

Court-House Bonds.
4½s'13 ... $100,000...Apr 15 1935
4½s'14 M-N300,000r May 1 '36-'38
4½s'15 M-N300,000r...Mar 1 '39-'41

Toll Road Purchase Bonds.
4s '07 M-S $42,000r...Mch 1 '16-'27

Highway Improvement Bonds.
3½s F-A$198,500r...Aug '15-'25
3½s M-S 4,000r...Mch 1 '16-'19
4s '07 M-N 85,000r...May 15 '16-'27
4s '08 A-O 70,000r...Oct 1 '15-'28
4s '09 J-J 60,000r...July 1 '15-'30
4s '11 ... 90,000r...Oct 1 '15-'32
4½s'12 A-O 80,000r...Oct 1 '15-'34
4½s'14 ... { 9,000r Aug 15 '15-'23
{ 24,000r...Aug15 1924

Almshouse Bonds.
3½s M-N $13,500r...May 1 '16-'21

Refunding City Hall Bonds.
3½s A-O $83,000r...Oct 1 '15-'22
BOND. DEBT Apr 2 '15.$1,765,500
Total assessed val. 1914.150,841,923
County tax (per $1,000) 1914...$5.60
Population in 1910...173,666
INT. at County Treasurer's office.

ALBION.
This village is in Orleans County.

Water Wks. Purch. Ext.
4.80s'14... $165,000...

Highway Bonds.
4½s'14 Aug $32,000.Aug 10 '15-'22

Sewer Bonds.
5s '13 Aug$150,000c Aug 10 '18-'42
BOND. DEBT Sept 1 '14. $245,100
Assessed valuation 1914...$4,205,640
Tax rate (per $1,000) 1913...$13.12
Population in 1910...5,020
INT. on 4½s at Citizens' Nat. Bk., Albion, in N. Y. exchange.

AMSTERDAM.
This city is in Montgomery County
Inc. April 16 1885. Pop'n '10, 31,267

Mohawk River Bridge Bonds.
4½s'14 A-O $125,000c...Apr 1 1934

Water Bonds.
5s ... $124,000...Oct 1 '16 & '17
3½s ... 45,000...Oct 1 1921
3½s ... 30,000...Apr 1 1922
3½s ... 30,000...June 1 1923
4s ... 30,000...Oct 1 1926
3s ... 25,000...Oct 1 1926
4½s ... 200,000...June 1 1929
4½s ... 80,000...Mar 1 1930
4½s ... 24,000...Dec 1 1938
3½s ... 69,000...Mar 1 1959

Sewer Bonds.
3s ... $81,000...July 1 '15-'29
4s ... 96,500...July 1 '30-'48
3s ... 76,000...July 1 '25-'36
3½s ... 37,000...July 1 '37-'40
4s ... 5,000...May 1 1941

Bridge St. Impt. Bonds.
4½s'14 J-J $25,000...July 1 1926

City Bonds.
4½s'12 ann $45,000...Oct 1 '15-'23
BOND. DEBT Apr 1914.$1,140,500
Water debt (included)... 663,000
Floating debt... 126,750
Total assessed val. 1913..13,525,381
Total tax (per $1,000) 1913...$28.42
INTEREST is largely paid at the National Park Bank of N Y, City.

AMSTERDAM SCHOOL DIST.
4s A-O $66,000...Oct 1 '15-'47
4s M-S 8,000...Sept 1 '15-'18
4½s A-O 17,000...Apr 1 '15-'31
4½s'13 M-N 52,850r May 1 '19-'42
BOND. DEBT Apr 7 '15...$143,850
Assess. val.'14 (3-5 act.).13,832,651
School tax (per $1,000) 1914...$8.16
Population in 1914 (est.)...34,000
INT. at Amsterdam Savings Bank.

ANDES.
This town is in Delaware County.

Refunding Bonds.
3½s M-S $58,000...Mch 1 '15-'26
3½s M-S 14,000...Sept 1 '15-'31
3½s M-S 12,500...1915-1929
BOND. DEBT Nov 1914...$84,500
Assessed valuation 1912... 692,940
Tax rate (per $1,000) 1912...$26.03
Population in 1910... 2,007
INT. at Rondout Sav. Bk., New Paltz Sav. Bk. and at office of State Comptroller in Albany.

ANGOLA.
This village is in Erie County. Inc. 1873. Population in 1910, 898.

Street Bonds.
4½s'12 ... $16,000...Apr 8 '17-'32

Water Bonds.
4½s'10 J-D $55,000c...Dec 1 '15-'39
BOND. DEBT Apr 5 '15...$71,000
Assessed valuation 1914...424,975
Tax rate (per $1,000) 1914...$17.06
INTEREST payable at Bank of Angola or Chase National Bank, N. Y.

ARCADE.
This village is in Wyoming County. Inc. 1871. Population 1910, 1,294.

Highway Bonds.
4½s'15 ... 18,000...

Electric Light Bonds.
4.40s'08M-S $18,000r...Sept 1 '15-'32
4½s'13 Jan 7,000r...Jan 1 '18-'31

Water Bonds.
4½s'05 Nov $14,400c..Nov 1 '15-'32
3.80s Sept 18,000c...1933
BOND. DEBT May 1915...$77,400
Assess. val. '14 (½ act.)...703,581
Tax rate (per $1,000) 1914...$10.00
INT. pay. in Arcade at Cit. Bank.

ARCADIA UNION FREE SCHOOL DISTRICT NO. 2.
This district (P. O. Newark) is in Wayne County.
4.35s'12Dec $27,500r...Dec 1 '17-'26
BOND. DEBT Apr 1912...$57,500
Assessed valuation 1911...2,500,000
School tax (per $1,000) 1911...$10.24
INTEREST payable at First Nat. Bank, Newark, in N. Y. exchange.

ARDSLEY.
This village is in Westchester County. Incorp. Jan. 14 1896.

Street-Improvement Bonds.
5s '13 M-N$10,000...Nov 1 1918

Refunding Bonds.
4½s ... { $32,000 ...1916-1932
{ 15,000 ...1928-1942
BOND. DEBT Apr 1 '15...$57,000
Assess. val. '14 (2-3 act.)..1,364,730
Tax rate (per $1,000) 1914...$26.93
Population in 1910...537
INT. at Dobbs Ferry Bk., Ardsley.

AUBURN.
This city is the county seat of Cayuga Co. Inc. March 21 1848.

Sewer Refunding.
4s '15 J-J $3,200...Jan 4 1935

Paving (outstanding Mar. 1 '15).
4s.4½s,4½s,5s&4½s ...$272,370.42

Water Bonds.
4s M-N$280,000r...May 1 '15-'26

Subway (outstanding Mar. 1 1915).
4s. 4½s & 4½s...$35,066.28

Sewer (outstanding Mar. 1 1915).
4s. 4½s, 5s & 4.10s...$240,453.01

Disposal Plant (Mar. 1 1915).
4s.4½s $62,656.88

School Bonds.
4s A-O $80,000...Oct 1 '15-'22
4s '09 M-N 160,000r...May 1 '16-'31

Sidewalk (outstanding Mar. 1 '15).
4½s $41,482.37

Ext. Expend. (outst. Mar. 1 1915).
4½s & 5s $72,413.84

Temporary (outst. Mar. 1 1915).
$10,434.26

Fire House Deficiency.
4s $5,180...Mar 6 '15-'42

Playground.
4½s $4,000...Apr 27 '16-'23
TOT. BD. DT. Mar 1 '15.$1,275,057
Water debt (included)... 280,000
Total val. '14 (abt. act.)..21,924,458
Tax rate (per $1,000) 1913...$26.20
Population in 1910...34,668
INT. on water bonds at Merc. Tr. Co., N. Y.; on school & sewer bonds of 1909 at U. S. Mtg. & Tr. Co., N.Y.

AVON.
This village is in Livingston Co. Inc. 1853. Population 1910, 2,053.

Street-Improvement Bonds.
4.35s'12A-O $13,500r...Oct 1 '15-'23
4.35s'12 J-J 6,000...July 1 '15-'32

Water Bonds.
4¼s'06 J-D $26,400r...Dec 1 '15-'36
4¼s'08 J-J 40,000...July 1 '15-'38

Sewer Bonds.
4s Oct $5,000r...Oct 1 1915
4.40s'12 F-A 10,000r Aug 1 '16-'35
4.65s'15... 8,000...Oct 1 '19-'34

Refunding Water Bonds.
4½s'08 J-J $12,000r...July 1 '15-'38
BOND. DEBT Mar 1 '15..$112,900
Water debt (included)... 78,400
Ass'd val. '14 (½ act.)...1,203,946
City tax rate(per $1,000) '14..$11.75
INT. in New York exchange.

BABYLON UNION FREE SCHOOL DISTRICT NO. 1.
4.35s'12 J-D $33,000...Dec 1 '15-'47
TOT. DEBT May 1915...$52,000
Assess. val. 1914...1,819,969
Tax rate (per $1,000) '14...$12.13
INT. at Jamaica, Southold and Utica Savings Banks.

BABYLON UNION FREE SCHOOL DIST. NO. 4.
This district is in Suffolk County.
4½s'09 July $37,500c...Jan 1 '16-'40
5s '07 July 1,500c...Jan 1 '16-'18
BOND. DEBT Apr 9 '15...$39,000
Assess. val. '14 (30% act.)...727,893
School tax (per $1,000) 1913..$17.40
INT. payable at First Nat. Bank o Lindenhurst in N. Y. exchange.

BALDWINSVILLE.
This village is in Onondaga County. Inc. 1847. Population 1910, 3,099.

Improvement Bonds.
5s '12 J-J $2,000...July 1 '15-'20
4½s'12 J-D 6,000r...Dec 1 '15-'18

Refunding Water Bonds.
4s '09 M-S $30,000r...Yearly to '29
4½s 20,000...
BOND. DEBT Apr 5 '15...$58,000
Assessed val. '14 (½ act.).1,485,210
Tax rate (per $1,000) 1913...$9.20
INT. remitted to registered holder.

BALLSTON SPA.
This village is in Saratoga County. Inc. 1807. Population 1910, 4,138.

Water Bonds.
4½s Nov $11,000...Nov '15-'21
4s Nov 6,500c...Nov '15-'2
4½s Nov 20,000c...Nov 1

Refunding Water Bonds.
3½s'06 J-D $28,000c...Dec 1 '15-'23
4½s'10 Nov 7,500...Nov 1 '15-'23
4½s'14 Dec 3,500...1915-1920

BALLSTON SPA (Concluded).
Street Bonds.
4½s'10 F-A $4,000r...Aug 1 '15-'18
Sewer Bonds.
4s   J-J $8,500c...Jan 1 '16-'32
3.70s   150,000r...Jan 1 '30-'39
BOND. DEBT Mar 1 '15..$235,500
Water debt (included)......76,500
Assess. val. '14 (¾ act.)..2,277,310
Tax rate (per $1,000) 1915...$16.00

INT at Villa ɪ Treasurer's office.

BARTON UN. FR. SCHOOL DIST.
This district is in the town of Barton Tioga County (P. O. Waverly).
4½s'11 M-N $51,100c..Jan 1 '16-'32
TOT. DT. May 10 '15......$51,100
Assessed valuation 1914...2,431,634
Population in 1915 (est.).....4,855

INT. at A. B. Leach & Co., N. Y.

BATAVIA.
This city is in Genesee County. Inc. 1823. Voted to become city June 9 '14. Pop'n 1910, 11,613.
Paving Bonds (optional 1914).
.s '13   --- $125,000............1923
.s '14   ---   9,000............
Sewer System Bonds.
.s '09 J-J $300,000c...July 1 '15-38
TOTAL DEBT May 6 '14. $500,000
Assessed valuation 1913....6,842,666
Total tax rate(per $1,000) '14.$18.65

BATH.
This village is in Steuben County.
Electric Light Bonds.
4½s'15 J-J $40,000c....July 1 '24-'43
*   10,000.............
Village hall bonds.........$26,000
Paving bonds...........30,000
BOND. DEBT Apr 1915..$106,000
Assess. val. '14 (real est.)..$1,742,550
Total assess. val. '14.....1,948,250
Population in 1910.........3,884

INT. at office of Village Treasurer in N. Y. exchange.

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).
Building Bonds.
5s '15 M-S $60,000c..Mar 1 '16-'45
Sewer Bonds.
3⅜s   --- $64,000.....1915-1930
4s   --- 32,400.....1915-1930
3.70s   --- 83,333.40..1915-1934
3.85s   --- 41,712.....1915-1936
4½s   --- 18,000.....1915-1932
Main Street Impt. Bonds.
4⅜s   --- $2,000.....1915-1916
4.15s   --- 26,000.....1915-1940
Water Bonds Ext. & Repair.
4⅜s   --- $12,000.....1915-1920
4⅜s   --- 23,000.....1915-1937
3.99s   --- 24,000.....1915-1929
3.85s   --- 27,300.....1915-1935
3.99s   --- 66,500.....1915-1933
Deficiency Bonds.
4⅜s   --- $5,000.....1915-1919
Fire-House Bonds.
4⅜s   --- $2,000.....1915-1916
4⅝s   --- 12,000.....1915-1926
BOND. DEBT Jan 1 '15..$439,245
Bonds of 1915 (issued since) $60,000
Assessed valuation 1915....7,054,077
Tax rate (per $1,000) 1915...$18.76
Population {Fishkill Landing..3,902
    in 1910.{Matteawan........6,727

INT. payable at Matteawan Nat. Bank.

BEDFORD.
This town (P. O. Katonah) is located in Westchester Co. Inc. in 1700
Assessment Map Bonds.
5½s'14 July $10,000....July 1 '15-'24
Grade Crossing Bonds.
5s '14 Aug $5,647.53Aug 1 '16-'21
Highway Bonds.
4s '06 J'ne $50,800r..June 1 '15-'35
4.90s'06J'ne 83,000r..June 1 '24-'35
5½s'14 Sept $8,098.77Sep15 '21-'23
State Road Bonds.
4⅛s   Mar $5,000....Mar '16-'20
BOND. DEBT Apr 1915..$192,546
Assess. val. '14 (90% act.).9,071,084
Tax rate {per {Outside village. $7.82
$1,000) '14 {Inside village...3.42
Population in 1910.........5,629

INT. at Mt. Kisco Nat. Bank.

BINGHAMTON.
This city is the county seat of Broome Co. Pop'n 1910, 48,443.
Sewer Bonds.
4s '07 --- $30,000...Nov 1 '18-'19
4s '07 --- 10,000.....Aug 1 1918
3½s'08 F-A 25,000....Aug 1 '20-'23
4s '08 F-A 20,000....Aug 1 '24-'27
3s '09 --- 8,000.....Aug 1 1918
4½s'13 --- 15,500July 15 '17-'20
Municipal Light Plant Bonds.
4s '13 A-O $10,500...Aug 1 1915
4⅜s'14 J-D 148,200..June 1 '17-'33
Nurses' Home Bonds.
3½s'01 F-A $4,000....Aug 1 1936
Hospital Bonds.
3½s'01 F-A $6,000....Aug 1 1936
4½s'13 F-A 35,000....Aug 1 '24-'27
Library Site Bonds.
3½s'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.
4½s'14 M-N$15,000...May 1 '24-'26
Bridge Bonds.
3s '89 F-A $77,000...Aug 1 1920
3½s'97 --- 50,000...Aug 1 '31-'34
3⅛s'97 --- 25,000...Aug 1 '30-'31
3½s'01 F-A 40,000...Aug 1 1935
3½s'01 F-A 50,000...Aug 1 1937
3½s'01 F-A 57,000...Aug 1 1939
City-Hall Bonds.
4s '96 F-A $20,000..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.
3½s'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 10,000r..Aug 1 '15-'16
4½s'10 J-D 50,000r..Aug 1 '20-'24
4½s'13 A-O 375,000...Aug 1 '26-'40
4½s'13 F-A 39,839.50Aug 1 '21-'23
4½s'14 F-A 125,000...Aug 1 '30-'34
4½s'14 J-D{100,000...Dec 1 '16-'35
            {6,000...Dec 1 1936
Contingent Fund Bonds.
3½s'01 M-S $4,000....Sept '15-'16
First Ward Dike Bonds.
4½s'14 M-N 70,000...May 1 '24-'35
Grade-Crossing Bonds.
3⅛s'04 F-A $50,000....Aug 1 1938
4s '13 --- 2,625....Aug 1 '15-'17
Fire Department Bonds.
3⅛s'95 --- $7,500....Aug 1 1915
3⅛s'01 --- 15,000....Aug 1 1936
3⅛s'11 M-S 10,000r..Aug 1 '15-'16
4⅜s'14 J-D 50,000....June 1 '22-'25
BOND. DEBT July 1914 $1,632,339
Floating debt June 1 '14......76,258
Sinking fund June 1 '14.......90,377
Assessed valuation, real $29,620,751
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.
4½s'06 F-A $38,000r..Aug 1 '15-'27
4.60s'06F-A 25,000r..Aug 1 '27-'35
4.60s'13J-J 14,000r..July 1 '18-'31
Water Bonds.
4½s'08 A-J $69,000c&rJuly 10 '15-37
4.10s'09A-O 30,000r..Apr 1 '16-'30
4¼s'10 M-S 20,000r..Sept 1 '15-'34
4.60s'13J-J 4,000r..July 1 '15-'18
Automobile Fire Apparatus.
4.60s'13J-J $9,000r.July 1 '18-'26
Building Bonds.
4.60s'13J-J $20,000r.July 1 '18-'37
BOND. DEBT Apr 2 1915..$229,000
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.
4.70s'15F-A $25,000r...Feb 1 '20-'34
4.625'15F-A 11,000r..Feb 15 '26-'35
4.625'15F-A 2,500r..Feb 15 '20-'24
4⅜s'14 J-D 20,000r..June 1 '16-'35
Sewer Bonds.
4.40s'14 J-D $50,000............1934
TOTAL DEBT May 1915..$128,500
Water debt (included)........58,500
Assessed valuation 1914...4,244,570
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 $5,950..Aug 1 '15-'16
Water Works Bonds.
4.55s'12...$275,000r..July 30 '17-'41
Water-Works-Const. Notes.
4½s'13 Aug $10,000...Aug 1 '15-'19
Sewer Bonds.
3.65s g s-an $51,000r...$3,000 yrly.
BOND. DEBT Apr 2 1915..$339,050
Water sinking fund..........3,278
Sewer sinking fund..........2,497
Assessed valuation 1914...2,445,659
Village tax (per $1,000) 1914..$18.00

INT. at Chase Nat. Bank, N. Y.

BRONXVILLE.
This village is in Westchester Co. Inc. 1898. Population 1910, 1,863.
Refunding Bonds.
4½s-5s --- $28,000............1935
4¼s   --- 7,420............1942
Road and Sewer Bonds.
4½s'13 F-A $8,400..Aug 1 '18-'28
Road Improvement Bonds.
4.60s'12M-S $28,400r.Sept 15 '17-'20
4.35s   --- 8,500.....1916-1932
4.45s   --- 4,000.....1915-1918
4.90s'15..   6,000r..Apr 1 '20-'25
Village Hall Bonds.
4.60s'12MS $5,000r.Sept 15 '17-'21
Sewer Bonds.
4s   J-D $13,000r..Dec 1 '15-'27
4s   J-J 20,000r..Jan 15 '15-'30
4.45s'08 M-S 3,000r.Sept 1 '15-'17
4.35s'09 M-S 4,000......1915-1918
4.40s   --- 6,500......
4.40s   --- 7,700......1915-1927
Street Improvement Bonds.
5s '07 M-S $15,640r..Sept 1 '15-31
5s   --- 31,500......1915-1932
4.40s   --- 11,500......1915-1937
4.90s'13A-O 16,700......
4.40s'14 J-D 9,000..June 15 '18-'27
4s '14 M-S 3,000r.Sept 1 '19
BOND. DEBT Apr 1 1915..$226,200
Assessed valuation 1914...4,046,146
Population 1915 (est.).....2,500

BROOKHAVEN UNION FREE
SCHOOL DISTRICT NO. 6.
4½s'14 J-J $50,000.............
(Part yearly on Jan. 1, beg. 1924)
4s   --- $1,000 y'ly
BOND. DEBT Apr 3 1915...$64,500
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.
4½s, 4.60s &{$1,000c}Part yearly
5s, J&J—J-D{47,500r} until 1921
BOND. DEBT Apr 9 '15.. $48,500
Assess. val. (¾ act.)....4,671,740
School tax (per $1,000) 1914.$10.20
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
3½s'02 J-J $40,000r..July 1 '15-'22
Abate.Nuis.Clark&SkinnerCan.
3½s'04 M-N $50,000r..Nov 1 '15-'24
Buffalo River Improve. Bonds.
4s '09 M-N $331,500r. May 1 1939
4½s'14 J-D 300,000r..June15 1944
4½s'15 A-O 150,000r..Apr 15 '16-'45
Terminal Station Com. Bond.
4s '14 --- $19,805.....July 1 1915
Refuse Utilization Plant Bonds
4s '09 M-N $8,000r..May16 '15-'19
4s '11 A-O 49,000r..Apr 16 '15-'21
4½s'14 A-O 100,000r...Apr 1 1934
Buffalo New York & Phila. Ref.
4s '10 J-D $80,000r..June 15 '15-30
4s '10 J-D 80,000r..Dec 15 '15-30
3½s'11 J-J 85,000r..July 1 '15-'31
4s '11 J-J 90,000r..July 1 '15-'32
Underground Police&FireWires
4s '09 F-A $24,000r..Aug 1 '15-'19
4s '10 J-D 5,000r..Jan 1 '16-'20
4¼s'12 J-D 40,000r..June 1 '15-'22
Broadway Market Bonds.
4½s'15 A-O$118,000r..Apr 15 '16-'35
Tax Scrip.
4s '07 F-A $60,000r..Feb 1 '16-'17
4s '07 A-O 6,000r..Oct 1 '15-'17
4s '09 F-A 12,000r..Feb 1 '16-'19
Hamburg Canal.
3½s'03 J-J $40,000r..Jan 1 '16-'23
3½s'04 A-O 135,000r..Oct 1 '15-'20
3½s'05 J-J 82,500r..July 1 '15-'25
Park.
7s '70 J-J {$200,000c&rJuly1 '15-16
           {150,000c&r. July 1 1917
7s '71 J-J 50,000c&r. Jan 1 1918
7s '71 J-J 100,000c&r.. July 1 1919
7s '72 J-J 100,000c....July 1 1921
7s '73 J-J 95,000c&r. Jan 1 1923
7s '73 J-D 100,000c&r. Dec 1 1924
7s '74 J-J 100,000c&r. Jan 1 1924
7s '75 J-J 200,000c&r. J&J 1925
6s '76 J-J 100,000c&r. Jan 1 1924
3s '86 J-J 30,000r....July 1 1926
3½s'87 F-A 120,000r....Feb 1 1927
3⅜s'89 J-J 50,000r....Jan 1 1925
3⅜s'91 J-J 200,000r....July 1 1921
3⅞s'94 J-J 100,000r..July1 '24&'26
3⅜s'97 J-J 5,500r..Jan 1 '16-'17
3⅜s'97 J-J 30,000r....Apr 1 1917
3⅜s'97 J-J 8,946r....June 1 1917
3⅜s'97 J-D 8,250r..Dec 1 '15-'17
3⅜s'98 J-J 62,500r....1915-1918
3⅜s'06 F-A 30,000r..Aug 1 '15-'26
4s '08 J-J 20,000r....July 1 1928
4s '10 J-D 40,000r..June 1 '15-'30
4s '11 A-O 160,000r..Apr 15 1961
  (Subject to call April 15 1931.)
4s '11 A-O 212,500r...Oct 1 1961
  (Subject to call after Oct 1 1931.)
4¼s'12 F-A $95,000r..Feb 15 1962
  (Subject to call Feb. 1 1932.)
4s '12 A-O 43,900r....Apr 1 1962
  (Subject to call April 1 1932.)
4¼s'12 J-D 60,000r....June 1 1962
  (Subject to call June 1 1932.)
4s '12 J-J 130,000r....July 1 1962
  (Subject to call July 1 1932.)
4s '12 J-J 67,900r....June 1 1962
4¼s'12 A-O 188,800r....Oct 1 1962
  (Subject to call Oct 1 1932.)
4¼s'12 J-D 944,740r....Dec 1 1962
  (Subject to call Dec 1 1932.)
4¼s'13 M-S 55,000r....May 1 1963
  (Subject to call May 1 1933.)
4s '13 F-A 30,000r....Aug 1 1963
Schools.
3⅛s'97 J-J 50,000r.Jan 1 '16-'17
3⅜s'98 M-N 20,000r..May 2 '15-'18
3⅜s'08 M-N 20,000r..Nov 1 '15-'18
3⅜s'99 M-S 20,000r....Mch '16-'18
3⅜s'99 J-D 60,000r..Dec 1 '15-'19
3⅜s'00 M-N 25,000r....May '16-'20
3⅜s'00 M-N 60,000r..Nov 1 '15-'20
3⅜s'02 F-A 70,000r..Feb 1 '16-'22
3⅜s'02 J-D 60,000r..June 1 '15-'22
3⅜s'02 A-O 35,000r..Apr 1 '16-'22
3⅜s'04 M-S 60,000r..Mch 1 '16-'23
3⅜s'04 M-S 70,000r..Mch 1 '16-'24
3⅜s'04 A-O 75,000r..Oct 1 '15-'24
3⅜s'06 F-A 300,000r...Aug 1 1926
3⅜s'07 M-S 100,000r...Sept 1 1927
3⅜s'07 F-A 50,000r....Aug 1 1927
4s '08 J-D 200,000r....Dec 1 1928
4s '09 F-A 300,000r....Aug 1 1929
4s '10 A-O 100,000r....Apr 1 1931
4s '11 A-O 100,000r....Oct 1 1931
4½s'12 F-A 200,000r..Feb 15 1932
4s '12 A-O 130,000r....Apr 1 '16-'32
4¼s'12 J-D 200,000r....June 1 1932
4¼s'12 A-O 500,000r....Oct 1 1932
4¼s'13 M-N 300,000r....Nov 15 1933
4½s'14 M-S 1,500,000r..Mar 2 1934
4s '14 J-J 10,000r....July 1 '15-'24
4⅜s'15 J-D 1,350,000r..Nov 2 1934
4⅜s'15 A-O 420,000r..Apr 15 '16-'35
Grade Crossing Bonds.
3⅛s'96 F-A $171,000r....Feb 1 1916
3⅜s'96 J-J 30,000r....July 1 1916
3⅜s'97 F-A 194,687r....Feb 1 1917
3⅜s'97 M-S 6,305r..Mch 15 1917
3⅜s'97 A-O 6,111r..Apr 15 1917
3⅜s'97 M-N 151,456r....May 1 1917
3⅜s'97 J-D 145,987r....June 1 1917
3⅜s'97 A-O 73,380r..Oct 1 1917
3⅜s'98 F-A 27,722r..Feb 15 1918
3⅜s'98 M-S 61,415r....Mch 1 1918
3⅜s'98 A-O 200,000r....Apr 1 1918
3⅜s'99 M-N 16,914r....Nov 1 1918
3⅜s'99 M-S 18,703r....Mch 1 1919
3⅜s'99 J-J 285,187r....June 1 1919
3⅜s'99 J-J 182,716r....June 1 1919
3⅜s'99 A-O 75,455r....Oct 2 1919
3⅜s'99 J-D 335,772r....Dec 1 1919
3⅜s'00 J-D 45,799r....June 1 1920
3⅜s'00 J-J 173,487r....July 1 1920
3⅜s'00 F-A 10,927r....Aug 1 1920

(Right column, fourth)
3½s'08 J-J $19,701r....Jan 5 1921
3½s'01 J-J 6,218.16.Jan 21 1921
3½s'01 J-J 5,070r....Feb 1 1921
3½s'01 M-S 141,516r....Mch 1 1921
3½s'01 A-O 111,544r....Apr 1 1921
3½s'02 F-A 482,284r...Feb 1 1922
3½s'02 A-O 121,441r....Oct 1 1922
3½s'03 J-J 17,669r....Jan 1 1923
3½s'03 A-O 25,961r....Apr 1 1923
3½s'03 M-N 383,824r....May 1 1923
3½s'03 F-A 124,445r....Aug 1 1923
3½s'03 F-A 80,582r..Aug 15 1923
3½s'04 F-A 83,486r....Aug 1 1924
3½s'05 M-S 46,642r....Sept 1 1925
4s '06 F-A 541,608r...Feb 1 1926
4s '06 J-J 68,511r...July 1 1926
4s '07 A-O 81,971r....Apr 1 1927
4s '07 J-J 118,922r...July 1 1927
4s '07 F-A 46,565r....Aug 1 1927
4s '07 A-O 205,643r....Oct 1 1927
4s '07 M-N 43,913r....Nov 1 1927
4s '08 A-O 16,444r....Apr 1 1928
4s '08 F-A 9,647r....Aug 1 1928
4s '08 J-D 60,000r....Dec 1 1928
4s '09 A-O 300,000r....Apr 15 1929
4s '09 A-O 40,500r....Oct 1 1929
4s '11 M-S 75,000r....Mch 1 1931
4s '11 A-O 250,000r..Apr 15 1931
4s '11 F-A 8,050r..June 1 '15-'21
4s '14 F-A 16,950r..Feb 1 '16-'22
4s '11 J-J 35,000r....July 1 1931
4¼s'12 F-A 250,000r..Feb 15 1932
4s '12 J-D 12,800r..Dec 1 '15-22
4s '13 F-A 30,000r....Feb 1 1923
4¼s'13 M-N200,000r....May 1 1933
4⅜s'14 A-O 101,815.77r.Apr 1 1934
4s '14 --- 114,000r....July 1 1934
4s '15 J-D 36,140.74Feb 1 '16-'20
Refunding School Bonds.
4⅜s'13 M-N$285,000rNov 15 '15-'33
Police & Fire Dept. Bonds.
4s '12 A-O $150,000r....Apr 1 1932
4s '12 J-J 150,000r....July 1 1932
4¼s'12 A-O 135,000r....Oct 1 1932
4¼s'15 A-O 80,000r..Apr 15 1935
Hertel Avenue Sewer.
3s '87 F-A$200,000r....Aug 1 1917
City and County Hall.
3½s'02 F-A $40,000r....Aug 1 '15-'23
3½s'03 M-N 40,000r....May 1 '16-'23
3½s'05 M-S 105,000r....Sept 1 '15-'35
4s '07 J-J 130,000r....July 1 '15-'27
4s '10 J-D 93,750r.June 15 '15-'30
4s '11 M-N 42,500r....Nov 1 '15-'31
Buffalo Trunk Sewer.
3⅜s'88 F-A $20,000r....Aug 1 '15-'18
3⅜s'89 F-A 25,000r....Aug 1 '15-'19
3⅜s'90 F-A 30,000r....Aug 1 '15-'20
3s '86 F-A 10,000r....Aug 1 '15-'16
3s '87 F-A 15,000r....Aug 1 '15-'17
4⅜s'14 M-N 93,983r....Nov 2 1964
Water.
3⅜s'89 M-N$225,000r....May 1 1919
3⅜s'97 J-D 60,000r....June 1 '15-'17
3⅜s'03 M-S 30,000c..Mch 1 '15-'23
3½s'05 M-S 355,686.72rJuly1'15-'35
4s '07 J-D 500,000c....June 1 1957
4s '07 M-S 230,000r..Sept 2 '15-'37
4s '08 A-O 500,000r....Apr 10 1958
4s '08 A-O 1,500,000r....Oct 10 1958
  (Subject to call after Oct. 10 1928.)
4s '09 F-A 500,000r....Feb 15 1959
4s '09 A-O 500,000r....Apr 15 1959
4s '09 F-A 500,000r....Aug 1 1959
4s '10 F-A 500,000r....Feb 15 1960
  (Subject to call Feb. 1 1930.)
4s '10 J-D1,500,000r..June 15 1960
4¼s'11 A-O 400,000r....Oct 2 1931
4¼s'12 J-D 800,000r....June 1 1932
4¼s'12 A-O 300,000r....Oct 1 1932
4¼s'12 J-D 112,500r....Dec 1 1937
4s '13 A-O 23,700r....Oct 1 1938
4¼s'13 A-O 100,000r....June 20 1933
4⅜s'13 M-N100,000r....Nov 15 1933
4⅜s'14 J-D 400,000r....June 15 1964
4⅜s'14 J-D 250,000r....June 15 1919
4s '14 --- 190,000r....July 1 1934
4⅜s'14 M-N 93,983r....Nov 2 1964
4⅜s'15 A-O 69,382.5 rApr 15 1935
4s '15 --- 29,500r....June 1 1940
4⅜s'15 J-D 250,000r....June 1 1935
4⅜s'15 J-D 250,000r....June 1 1965
Municipal Building Bonds.
4s '09 F-A$112,500r..Aug 1 '15-'29
4s '10 --- 16,000r....July 1 '15-'30
4s '10 A-O 80,000r....Oct 1 '15-'30
4s '11 A-O 212,500r..Apr 15 '15-'31
4s '12 A-O 4,183.02.Oct 1 '15-'32
4⅜s'13 M-N100,000r....Nov 15 1933
4⅜s'15 J-D 25,000r..June 1 '16-'35
Public Health Bonds.
4s '13 A-O $28,000....Oct 1 1918
Hospital Bonds.
3⅜s'04 J-J $25,000r..July 1 '15-'24
4s '11 A-O 200,000r....Apr 1 1931
4¼s'12 J-D 200,000r....June 1 1932
4s '12 J-D 50,000r....June 1 1932
4¼s'14 A-O 50,000r....Oct 1 1932
4⅜s'14 A-O 125,000r....Apr 1 1934
4⅜s'14 J-D 60,000r..Apr 1 '16-'35
4½s'15 J-D 660,000r..June 1 '16-'35
Refunding Elmwood Ave. Ext.
4s '14 --- $5,423.98...Oct 1 1915
         20,000....Oct 1 '16-'19
4½s'14 M-N370,000r..Nov 2 '15-'19
Elmwood Ave. Ext. Bonds.
4s '14 --- $21,453.98 Oct 1 '15-'19
Refunding Railroad Bonds.
4s '10 --- $80,000..Dec 15 '15-'30
Refunding Park Bonds.
4s '10 J-D $40,000r.June15 '15-'30
Refunding Property Bonds.
4s '10 F-A $24,000r..June15 '15-'20
Sewer Bonds.
4s '09 --- $115,000r..Dec 15 1929
4½s'12 J-D 50,000r....June 1 1962
South Buffalo Flood Bonds.
3⅜s'96 A-O $60,000r....June 1 1926
3⅜s'97 J-J 13,000r....July 1 1927
Buffalo & Jamestown RR. Ref.
3⅜s'95 A-O $77,000r....Oct 1 1915
4½s'02 A-O 33,750r..Apr 1 '15-'22
4s '02 M-N 20,000r..Nov 1 '15-'22
4½s'12 J-D 135,000r....Dec 1 '15-'32
4½s'14 J-D 71,250r.May 15 '15-'24
Turning Basin Refunding Bds.
4s '10 --- $120,000r.June 1 '15-'30
Ref. City Hall & Court House.
4½s'02 F-A $40,000r..Apr 1 '15-'22
3½s'03 M-N 40,000r....May 1 '15-'23
3½s'05 M-S 105,000r....Sept 1 '15-'35
4s '07 J-J 130,000r....July 1 '15-'27
4s '10 J-D 100,000r..June 15 '15-'30
4s '11 M-N 42,500r....Nov 1 '15-'31

BUFFALO (Con.)—
Water Refunding.
3½s'96	J-J	$50,000r	Jan 1 1916
3½s'96	J-J	100,000r	July 1 1916
3½s'98	M-S	10,000r	Sept 2 '15-'19
3½s'99	A-O	25,000r	Apr 26 '15-'19
3½s'00	A-O	30,000r	Apr 25 '15-'20
3½s'01	A-O	31,500r	Apr 1 '15-'21
3½s'02	J-D	35,000r	June 1 '15-'22
3½s'03	M-S	90,000r	Sept 1 '15-'23
3½s'05	J-J	10,000r	July 1 1915
3½s'05	J-J	70,000r	July 1 '15-'35
3½s'06	M-S	10,000r	Mar 1 1910
3½s'06	A-O	5,000c	Apr 1 1910
4s '06	J-J	60,000r	July 1 '15-'26
4s '07	J-J	130,000r	July 1 '15-'27
4s '08	A-O	55,567.40r	Oct 1 '15-'28
4s '08	F-A	70,000r	Aug 1 '15-'28
4s '08	J-D	40,250r	June 1 '15-'28
4s '08	J-D	70,000r	Dec 1 '15-'28
4s '09	A-O	108,750r	Oct 1 '15-'29
4s '09	F-A	150,000r	Aug 1 '15-'29
4s '09	J-D	37,500r	Dec 15 '15-'29
4s '10	J-D	75,000r	June15 '15-'30
4s '11	J-J	80,000r	Jan 1 '16-'31
4s '11	M-N	85,000r	Nov 1 '15-'31
4s '11	J-J	42,500r	July 1 '15-'31
4s '12	A-O	10,000	Apr 25 1937
4½s'12	J-D	78,708.33r	June 1 1937
4s '12	J-J	66,500	Aug 1 1937
4½s'12	A-O	111,000r	Oct 1 1937
4s '12	M-N	5,000	Nov 1 1937
4s '13	M-S	13,700	Mar 1 1938
4s '13	A-O	29,500	Apr 1 1938
4½s'13	M-N	145,200r	May 1 1938
4s '13	A-O	23,700	Oct 1 1928
4s '14	J-J	18,000	Jan 1 1939
4½s'14	A-O	337,000	Apr 1 1939
4½s'14	J-D	84,500r	June 15 1939
4s½'14	---	2,500	Aug 1 1939
4s '14	---	10,000	Sept 1 1939
4s '14	---	11,000	Oct 1 1939
4s '09	A-O	29,500	Apr 1 1940
4s	M-S	13,500	Mar 1 1940
4s '14	J-D	2,500	Dec 15 1937
4s '14	M-N	5,000	Nov 1 1939
4s '14	J-D	7,500	Dec 1 1939
4s '15	J-J	5,000	Jan 1 1940
4½s'15	J-D	63,000r	June 1 1940

Refunding Bonds.
4s '11	J-J	$146,222.82r	July 1'15-31
4s '11	J-J	46,750	July 1 '15-'31
4s '14	---	500,000	Nov 1 1939

Bird Ave. Sewer Refunding.
4½s'13 M-N$226,100r May 1 '15-33
Bird Island Pier Wall.
4½s'14 M-N$40,000r Nov 2 1944
Bailey Avenue Sewer.
3½s'88 J-J $200,000r July 1 1918
Street-Cleaning and Garbage.
4½s'13 M-N$150,000r Nov 15 1918
Playground Bonds.
4s '09	F-A	$50,000r	Aug 1 1929
4s '11	A-O	50,000r	Apr 1 1931
4½s'12	J-D	100,000r	June 1 1962

Fire-House Bonds.
4s '08 F-A $17,746.54r Aug 1 '15-28
Chicago Fire Relief Fund.
3½s'97 A-O $7,500r Oct 5 '15-'17
Elk St. Market Enlargement.
3½s'90 A-O $80,000r Apr 1 1920
INT.—WHERE PAYABLE—Int. payable by City Comp. in Buffalo and by Hanover N. Bk., N. Y.

TOT. DEBT, SINK. FDS., &c.—
　　　　May 1 '15. Oct. 1 '14.
Tot. bd. debt$36,345,069$33,537,583
Sinking funds 4,017,916 3,973,548
　　　　　　　　———————————
Net debt $32,327,153$29,564,034
Water debt
(incl. above)May 1 '15 $11,090,258

The sinking funds are all invested in the city's own bonds. In addition to the indebtedness as given above, there was outstanding on Apr. 1 1915 treasury and local fund warrants to the amount of $498.993.10.

CITY PROPERTY—The city owns real estate estimated at $20,-900,875; personal property valued at $8,190,528; total, $29,091,403. In addition to this total there is the water-works property, consisting of real estate valued at $2,798,594, and personal property valued at $13,128,-485. The total resources of the city on June 30 1914, including all property—real and personal—together with other assets, were figured by the Comptroller at $53,435,893.46 and liabilities at $35,817,273.69, leaving $17,618,619.77 as the excess of resources over liabilities.

ASSESSED VALUATION.
	1914.	1913.	1905.
	$	$	$
R.E.	317189830	307478385	245813000
Per*	29370960	28601720	20006700
Tot.	346560790	336080105	265819700

(Assessment nominal real value.)
Tax(p.
M) 26.0938 22.4887 19.50
* Including special franchise valuation amounting (1914) to $21,883,960

POPULATION—In 1910, 423,-715; in 1905, 376,587; in 1900, 352,387; 1890, 255,664; 1880, 155,134.

CAMBRIDGE.
This village is in Washington Co
Highway Bonds.
4.95s'13 J-J $34,800r July 1 '15-'43
TOTAL DEBT Apr 3 1915..$34,800
Assess. val. '14 (4.5 act.)......799,497
Vill. tax rate (per $1,000) '14..$11.95
Population in 1910.................1,528
INT. at Cambridge Val. Nat. Bk.

CANAJOHARIE.
This village is in Montgomery Co. Inc. 1829. Population 1910, 2,273.
Sewer Bonds.
3 1-16s --- $18,500 1916-1927
Water-Works Bonds.
4.55s'10Aug	$130,000c or r	Aug1'15-40
4.30s	50,000	1915-1939

Street Bonds.
4.625s'11	---	$6,000	1916-1921
		1,000	1916-1919

BOND. DEBT May 1915..$217,800
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 --- $14,000
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 '15..$144,000
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 $56,000c Jan 1 1916-29
BOND. DEBT Apr 3 '15.. $56,000
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
Paving Bonds.
5s '13	M-N	$102,000	1915-1942
5s '15	July	11,000	July 1 '16-'26

TOT. DEBT May 1915..... $167,000
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	$50,000c	July 1 1922
4½g'07	F-A	100,000c	Feb '16-'35
4½s½'07	F-A	61,600c	Aug 1 '15-'38

Sidewalk Bonds.
4s	M-S	$2,000c	Sept 1 '15-16
Paving notes		10,000
Subway notes		5,866

TOT. DEBT May 1915..... 229,466
Assess.val.'14(⅓to1-3act.) 1,528,470
Village tax (per $1,000) 1914..$18.50

CASTLETON.
This village is in Rensselaer Co.
Highway Bonds.
5s --- $11,000 Apr 1 '16-'37
Water Works Purchase Bonds.
4.90s'13A-O $50,000 Oct 1 '18-'42
TOT. DEBT Apr 1915..... $61,000
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 $50,000c 1915-1916
BOND. DEBT May 5 '15.. $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$37,000c Part yearly.
Refund. Water & Sewer.
4½s --- $30,000
BOND. DEBT May 1 '15.. $67,000
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 Bank

CEDARHURST.
This village is in Nassau Co. Inc. Sept. 10 1910. Pop'n 1910, 1,747.
Street-Impt. Bonds.
4½s'12	---	$30,000c	Sept 1 '17-'31
4.70g'13	M-S	30,000c	Mar 1 '18-'32
4½s'15	M-S	36,000c	Mar 1 '16-'33

Drainage Bonds.
5s '12 M-S $2,000c Sept 1 1916
TOT. DT. Mar 1 '15...... $62,000
Assessed valuation 1914...1,380,964
Tax rate (per $1,000) 1914....$7.20
INT. at Bank of Long Island, Far Rockaway.

CHARLOTTE.
This village is in Monroe County Inc. 1869. Population 1910, 1,938
4.85s'15	Aug	24,500 yly beg Aug1 '15
4.85s'15	Aug	3,000	Aug 1 '15-'20

Water Bonds.
4½s'07	ann	$4,500r	1915-1923
4½s	July	13,000r	1915-1927

Electric-Light Bonds.
4½s'07	ann	$3,000r	1915-1917
.s		6,600	

Sewer Bonds.
4½s'14 Aug $10,300r
(Due$1,000 yearly begin. Aug. 1 '15)
BOND. DEBT Feb 28 '15.. $57,200
Assess. val.'14 (85% act.), 2,297,000
Tax rate (per $1,000) 1913.....$8.60
INT. in Charlotte and Rochester.

CHATHAM.
This village is in Columbia Co.
Water-Works-Purchase Bonds.
4.40'13 J-J $54,000 Jan 1 '16-'43
TOT. DT. May 18 '15..... $84,000
Assessed valuation 1915...1,513,485
Tax rate (per $1,000) 1915.....$6.608
Population in 1910................2,251
INT. payable at State Bank, Chat.

CHEEKTOWAGA.
This town is in Erie County.
Sidewalk Bonds.
5s '14	---	$20,000r	July 1 '16-'18
		6,000r	July 1 1919

Sewer Bonds.
5s '12	Apr	$62,400r	Apr 1 '15-'42
5s '13	A-O	15,000	Apr 1 '15-'39
		16,000	Apr 1 '40-'47
5s '14	Apr	20,000	Apr 1 '25-'42

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.
Road Bonds.
4½s'13	F-A	$18,000r	Feb 1 '16-'24
4s '06	Feb	$10,000c	Feb 1 '16-'17
4½s'08	F-A	28,000c	Feb 1 '18-'20
4½s'08	F-A	10,000c	Feb 1 '16-'17
4½s	Feb	17,675r	Feb 1 '20-'23
4½s'12	Feb	8,995	Feb 1 '20-'21
4½s'14	F-A	12,495c	Feb 1 '23-'24
		1,025c	Feb 1 1916
4½s'15	F-A	18,000c	Feb 1 '17-'22
		1,075c	Feb 1 1923
		7,000c	Feb 1 1924

Gen. county debt Apr 2 '15 $132,265
Assess.val.'14(abt.4-5act.)36,339,576
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.
4½s'13 --- $7,000
Water Bonds.
4s --- $48,000c ------1917
Road Bonds.
4s J-J $9,800c ------1915-1928
BOND. DEBT May 27 '14..$64,800
Water debt (included)........ 48,000
Sinking fund................... 2,000
Assessed val. 1914 (⅔ 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 $50,000r ------1916
Electric Light Bonds.
4s	July	$12,000r	Part yearly
4½s	July	4,000r	Part yearly

TOTAL DEBT Apr 3 '15.. $66,000
Sinking fund (water)......... 3,189
Assess. val. 1914 (abt. act.)..886,517
Tax rate (per $1,000) 1914.....$9.40
INT. payable at Clifton Springs.

CLINTON COUNTY.
Plattsburg is the county seat.
4s '09 --- $18,000c Mch 1 '16-'24
Refunding Bonds.
4½s'11 J-J $96,000r Jan 2 '16-'39
Asylum-Building Bonds.
4s '06 Dec $60,000c Dec 1 1921
Road Bonds.
3½s Mch $3,000c March 1916
Funding Bonds.
4½s'12 J-J $28,000r Jan 2 '17-'23
BOND. DEBT Apr 2 '15.. $205,000
Assessed val. '14 (⅓ act.).9,882,708
Population in 1910..............48,230
INT. at City Nat. Bk., Plattsburgh.

COBLESKILL.
This village is in Schoharie County. Inc. 1868. Population 1910, 2,088.
Town Bridge Bonds.
5s '15 Feb $6,000c Feb 1 '16-'17
School Bonds (Dist. No. 1).
5s '13 F-A $66,000c Feb 1 '16-'52
Park Bonds.
4s '07 F-A $10,000c Feb 1 '16-'25
Street 3.95s (M-N).............$41,900
TOT. BD. DT. Apr 2 '15.. $117,900
Assessed valuation 1912....1,526,229
Total tax (per $1,000) 1914...$21.34
INT. at Village Treasurer's office.

COHOES.
This city is in Albany County. Inc. 1870. Pop'n 1910, 24,709.
Soldiers' Monument Bonds.
4½s'10 --- $5,000 Nov 1 '17-'19
Cohoes-Lansingburg Bridge Purchase.
4½s'14	---	$1,150.50	Dec 1 1915
		4,000	Dec 1 '16-'19

Public Improvement Bonds.
4s '04	J-J	$23,281.28	Jan 1 '15-'17
4s '04	J-J	8,000	Jan 1 '15-'22
3½s'00	J-J	36,906r	Jan 1 '28-'31
3½s'00	J-J	18,438.26r	Jan 1 '26-'27
3½s'01	J-J	30,916r	Jan 1 '23-'25
3½s'03	J-J	7,910	June 10 '15-'21
3½s'02	J-J	26,805.85r	Jan 1 '21-'22
3½s'02	J-J	27,519.66r	Jan 1 '19-'20
3½s'02	J-J	7,210.64r	Jan 1 1918
4s '05	M-N	25,225.33	May10 '15-'23
4s '05	J-J	7,37(r	Aug 20 '15-'23
4½s'12	J-J	10,000	Dec 1 '15-'16
4½s'13	---	8,000	Dec 1 '15-'16
4s '14	---	12,000	Aug 1 '15-'19

Grading Bonds.
3½s'00 J-J $2,426.67r Jan 1 1937
School Bonds.
4s '95	J-J	$1,000r	July 1 1915
		5,000r	July 1 1916
3½s'01	J-J	40,000r	Jan 1 1926

Fire Department Bonds.
3½s'02	J-J	$20,000c	Jan 1 '21-'25
4½s'10	J-J	10,000r	Aug15 '17-'18
		5,000r	Aug 15 1928
4½s'14	J-J	20,000r	July 1 '15-'34

Sewer Construction Bonds.
3½s'99	J-J	$15,680.54r	Jan1 '29-'31
3½s'99	J-J	40,245.88r	Jan1 '32-'39

City-Hall Bonds.
4s --- Dec $70,000r Dec 15 '15-'28
Water Bonds.
4s '83	J-J	$55,000c&r	July 1 1918
(Subject to call July 1 1903.)
4s '85	J-J	75,000r	July 1 1920
(Subject to call July 1 1905.)
4s '88	J-J	14,000r	July 1 1923
4½s'08	M-N	10,000r	Nov 1 '16 & '18
		15,000r	Nov1'15,'17,'19
4s '09	J-J	20,000r	Nov 1 '21-'22
		40,000r	Nov 1 '24-'27
4½s'10	J-J	20,000c	Aug 1 '19 & '22
		20,000c	Aug 1 '24-'25

Ontario St. Bridge Bonds.
4s '08 J-J $5,400c Jan 2 '16-'18
BOND. DEBT Nov 17 '14 $805,989
Water debt (incl)............. 279,000
Assess. val. real estate....11,553,906
Tot. assessed val. 1914....13,254,223
Total tax (per $1,000) 1914....$16.50
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.
4½s'12 J-D $56,000r June 1 '25-'30
Court-House Bonds.
3½s'02	M-S	$85,000r	Mar 1 '17-'24
4½s'09	J-J	60,000r	Jan 1 '20-'25
4½s'08	J-J	50,000c	July 1 '15-'19

Refunding Bonds.
4½s'12 J-D $56,000r June 1 '25-'30
Funding Bonds.
4s '09 M-N$10,000r ---May 1 1916
BOND. DEBT Apr 1 '15. $283,000
Highway bonds (add'l)........ 56,000
Assess. val. '14 (4-5 act.)..27,481,925
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.
4½s'08 Jan $68,000r Jan 1 '16-'58
BOND. DEBT Apr 5 '15.. $68,000
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	60,000	Apr 1 '16-'21
4s '07	A-O	75,000c	

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 '16 to '17
4s	J-J	40,000	July 1 '49-'52

BOND. DEBT Apr 8 '15.. $385,000
Assess. val. '14 (85% act.).9,090,238
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 g '86	Mch	$4,000r	1916-1917
4s '90	Mch	26,500r	1918-1931
4s '99	Mch	30,000c	1932-1946

BOND. DEBT Apr 2 '15.. $60,500
Assess. val. '14 (80 to 90%
act.)....................6,801,540
School tax (per $1,000) 1914...$5.00
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 inN.Y.

CORNING UNION FREE SCH. DIST. NO. 13.
4s	M-S	$10,000c	Sept 1 '15-'24
5s '08	M-S	58,500c	Sept 1 '15-'50

BOND. DEBT Apr 5 '15.. $68,500
Assess. val. '14(80% act.).2,551,547
School tax (per $1,000) 1914...$11.58
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.
4½s'11 F-A $30,000c 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	211.27	July 1 1919
4s '07	July	60,000	1915-1926
4s '09	A-O	2,000	Apr 1 1922
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 $270,000 1930 & 1940
Refunding Bonds.
4s '05 A-O $60,900 ------1925
Paving and School Bonds.
4½s'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 May 1915..$603,909
Total assessed val. 1914....8,993,952
Total tax (per $1,000) 1914..$19.10
INT. payable in N. Y. exchange.

CORTLANDT UNION FREE SCH. DIST. NO. 7.
This district is in Westchester Co.
4.10s	J-J	$88,000r	Jan 1 '16-'61
3.95s	J-J	50,000r	J
3.95s	J-J	1,500	------1917
5s	J-J	13,000	1926-1930
5s	J-J	500	------1917
4½s'13	J-D	8,000r	$500 yearly beginning Dec. 1915

TOTAL DEBT Apr 1 1915 $161,000
Assessed val. 1914..........4,360,665
School tax (per $1,000) 1914..$14.56
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).

CORTLANDT U. F. S. DIST.
4.35s'07 s-a $32,000r__Jan 1 '16-'31
4.35s'07 J-D   10,000r__Oct 1 '33-'37
3½s'02 J-J   8,000c ____1916-1923
4.45s   J-J   7,000r__Part yearly
4½s'12 J-J   70,000r__Jan 1 '27-'49
4.95s'13J-J   5,000c ____1923-1934
BOND. DEBT Apr 1 '15__$134,000
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.
4½s'10 Mch $10,000__Mch 1 '16-'22
  Refunding Bonds.
3½s   Mch $20,000__Sept 1 '15-'18
BOND. DEBT Apr 1915__$30,000
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 Westchester Co.
  Water-Works Bonds.
4½s   ___ $70,000____Oct 1 1934
  Streets and Bridges.
5s ___ $500____Sept 1 1915
BOND. DEBT Apr 2 1915__$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.
4½s'07 Jan $30,000r__Jan 1 '16-'27
4.40s'08Jan   39,000r _____
($4,000 yrly. beginning Jan 1 1928.)
4¼s'09 Jan   15,000r__Jan 1 '16-'25
TOTAL DEBT Apr 1 '15__ $84,000
Assess. val. '14 (abt. act.)_2,559,363
Tax rate (per $1,000) 1914__$9.33 +
Population in 1915 (est.)_____2,100
  INT. on 4½s at Peekskill Sav. Bk.; on 4.40s at Home Sav. Bk. in Albany; on 4⅜s at People's Sav. Bk., Yonkers.

DANSVILLE.
This village is in Livingston Co. Incorp. 1845. Population '10, 3,938.
  Paving Bonds.
5s '12   J-D $41,230__Dec 1 '15-'33
  Water Bonds.
4½s'96 ___ $38,800r_Sept 1 '15-'24
3½s'00 ___ 4,000r_Aug 1 '15-'22
  Sewer Bonds.
3.75s'04 A-O $68,200r_Oct 1 '15-'29
BOND. DEBT Nov 19 '14 $154,400
Assess. val. '14 (¾ act.)____1,732,372
Village tax (per $1,000) 1914_$13.08

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.
3½s   F-A$113,000c&r_Feb '15-'29
BOND. DEBT May 1915__$116,000
Assess. val. '14(44% act.)__ 734,785
Tax rate (per $1,000) 1914__$15.90
Population in 1910_____1,696
  INT. at Nat. Bank of Port Jervis

DEER PARK UNION FREE SCH. DIST. NO. 1.
4½s'11 A-O $50,000__Apr 1 '16-'40
4½s'10 A-O 30,000__Oct 1 '15-'40
TOTAL DEBT Apr 2 '15__ $80,000
Assess. val. (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.
  Refunding Bonds.
4½s'15 May$100,000c__May 1 '16-40
(See V. 100, p. 1017 for maturity)
BOND. DEBT Apr 1915__ $100,000
Assess. val. '14 (real est)__1,115,100
Total assess. val. 1914____1,372,717
Total tax (per $1,000) 1913__$20.87
  INT. at Delaware Nat. Bk., Delhi

DEPEW.
This village is in Erie County. Incorp. 1894. Popula. 1910, 3,921.
  Village-Hall Bonds.
4.40s'12 J-J $22,500r__Jan 15 '15-'32
  Sewer Bonds.
4.40s'09M-N $67,000r__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 $40,000r__July 1 '15-'34
4s '09   J-J   9,500r__July 1 '15-'33
  Public Park Bonds.
4s '09   J-J $11,000r__July 1 '15-'25
  Livingston Avenue Bonds.
4s '09   J-J $4,000r__July 1 '15-'22
  Fire Department Bonds.
4s '09   J-J $4,500r__July 1 '15-'33
  Sidewalk Bonds.
4s '09   J-J $17,000r__July 1 '15-'33
BOND. DEBT May 1915__$86,000
Assessed valuation 1914__5,743,483
Tax rate (per $1,000) 1914__$10.00
  INT. payable at Tarrytown Bank

DOLGEVILLE.
This village is in Herkimer and Fulton counties. Inc. Mch. 17 1891.
  Fire-Alarm & Sewer Bonds.
4.20s'11June $8,000r__June 15 '16&aft
4½s'13 Mar $1,450r__$100 yly beg '16

Water Bonds.
4s   A-O $5,000c Apr 20 '16-'20
3½s   J-J   50,000c _____1923
  Sewer Bonds.
3.90s   J-J $30,000r__July 1 '15-'34
  Paving Bonds.
4s '10   M-S $15,000r__Sept 1 '15-'30
BOND. DEBT Apr 2 '15__ $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 3½s by State Comptroller.

DUNKIRK.
This city is in Chautauqua County Inc. 1885. Population '10, 17,221.
  Public Dock Bonds.
5s '15   ___ $100,000c_June 1 '25-'44
  Deficiency Bonds.
-s '13   ___ $15,000 _____
  Water Bonds.
3¼s   A-O $37,200__Oct 1 '15-'30
4s   A-O 10,000__Dec 15 '15-'16
  Assessment Bonds.
4s&4⅛s ___ $46,232 ____1915-1918
GEN. BD. DT. Oct 14 '13 . $12,000
Assessment debt _____ 118,395
Water debt _____ 63,400
Floating debt _____ 61,471
TOTAL DEBT Oct 14 '13__ 255,166
Assess. val. '12 (¼ act.)__8,707,911
Total tax (per $1,000) 1912__$25.50
  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 25,000c ____1916-1922
4s   J-J 16,000c ____1922-1925
4s   J-J 18,000c ____1916-1924
4s '14   ___ 50,000c _____1916
BOND. DEBT Apr 13 '15__$189,000
Assess. val.'14 (3-5 act.)__10,189,616
School tax (per $1,000) 1914__$8.83
Population in 1915 (est.)____18,000
INT. at Lake Shore Bk., Dunkirk.

DUTCHESS COUNTY.
Poughkeepsie is the county seat.
  Court-House and Jail Bonds.
3½s   J-J $96,000r__Jan 2 '16-'31
  ___ 1,000c__Jan 2 1932
  County House Bonds.
3½s   J-J 59,000r__Jan 2 1928
  County Court-House Bonds.
3¼s   J-J $30,000r__Jan 2 '16-'28
BOND. DEBT May 1915__$186,000
Assess. val. '14 (85% act.) 69,921,286
Population in 1910_____87,661
  INT. payable at Co. Treas. office.

EAST AURORA.
This village is in Erie County. Incorp. 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 Apr 2 1915. $181,250
Water debt (incl.) _____ 67,000
Assessed val. '14 (⅜ 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.
4½s   ___ $8,000____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.)
4½s   ___ 5,000__Mch 1 '17-'21
5s '07   J-D 10,683r_Mar 1 '27-'28
4½s   ___ 70,000r__Jan 1 '24-'39
BOND. DEBT Jan 1 1913. $298,683
Assess. val. '11 (abt. act.)_6,186,381
Tax rate (per {District No. 1.$20.40
$1,000) '11{District No. 2. 20.70
  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 $55,000c__Mch 1 '16-'26
BOND. DEBT May 5 1915. $55,000
Total assessed val. 1914___4,808,495
Tax rate (per $1,000) 1914__12.50
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 $94,300c_Jan 1 '16-'38
  Sewer Bonds.
4.10g'09 J-J $38,180c_Jan 1 '16-'38
BOND. DEBT Apr 3 1915. $132,480
Assessed val. (¼ act.)__1,928,347
Village tax (per $1,000) '14__$13.59
  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.
4½s'13 July $55,000____Part yearly
3.85'05 June 25,000____Part yearly
4.65'07 July 10,000____Part yearly

Water Bonds.
4½s'13 J-D $65,000____Part yearly
5s   J-D 10,000____Part yearly
4½s'14 M-N 15,000____Part yearly
BOND. DEBT May 1 1915 $142,500
Assess. val. '14 (⅓ act.)__1,438,800
Total tax (per $1,000) 1914__$18.20
  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.
4½s'12   ___ $24,000____July 1 '15-'22
  Redemption Bonds.
3½s'98 A-O $13,000r__Oct 1 '15-'27
3½s'92 J-J 166,000r__July '15-'21
3½s'01 M-S 14,000r__Sept 1 '15-'28
3½s'02 J-J 6,000r__July 1 '15-'18
3½s'02 J-J 3,500r__July 1 '15-'18
4s '03   J-J 9,000r__July 1 '15-'21
4s '04   ___ 18,500r____July 1 1915
4s '05   M-S 18,500r__Sept 1 '15-'32
4s '06   M-S 30,000r__Sept 1 '15-'36
  Bridge Bonds.
3½s'95 A-O$115,000r__Oct 1 '22-'25
4s '06   M-S 55,000r__Sept 1 1935
  City-Hall Bonds.
3½s'95 A-O $65,000r__Oct 1 '25-'27
3½s'95 A-O 10,000r__Oct 1 1928
3½s'96 M-S 45,000r__Sept 1 '29-'31
  School Bonds.
3½s'01 M-S $25,000r__Sept 1 1926
4½s'11 M-S 50,000r__June 1 '16-'20
4½s'12 M-S 67,000r__Feb 1 '21-'29
(Var. amts. yrly.; V. 95, p. 435.)
4½s'13 M-S 25,000r__Mar 1 '20-'31
  Pavement Bonds.
3½s'95 M-S $40,000r__Nov 15 '28-'29
4½s'96 M-S 20,000r__Sept 1 1931
4s '96   M-S 30,000c&r_Nov 1 1932
4½s'13 M-S 135,000r__Sept 1 '15-'33
4½s'14 A-O 65,000r____1916-1927
  Park Bonds.
3½s'01 M-S $16,000c__Sept 1 1926
  Floating Debt Bonds.
3½s'00 J-J $98,000r__July 16 1930
  Water-Works-Purchase Bonds.
4½s'15A-O$1,500,000r_Apr 1 '16-'45
(See V. 100, p. 1018, for maturity)
  Water Bonds.
4½s   J-D $1,000____Dec 1 1915
Funded debt Apr 5 '15__$1,167,000
Water bonds (sold since)__1,500,000
Assess. value real estate_23,929,957
Total assessed valuation_26,991,812
(Assessment about 85% actual value)
City tax (per $1,000) 1915___$13.31
  INTEREST at City Chamberlain's office, in N. Y. exchange.

ERIE COUNTY.
County seat is Buffalo.
  Road Bonds.
3½s   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
4½s'10 J-J 250,000r_July 1 '15-'36
(See V. 91, p. 167, for maturity.)
4½s'11 A-O 235,000r__Oct 1 '17-'32
4½s'11 A-O 90,000r__Oct 1 1916
  Armory Bonds.
3½s   A-O $10,000r__July 1 1916
4½s'05 M-N 60,000r_Nov 1 '15-'20
4s '07   A-O 250,000r_Apr 1 '20-'29
BOND. DEBT Apr 1 '15 $1,575,000
Assess. val. real est. '14_382,765,678
Total val. '14 (2-3 act.)_390,682,903
State&Co.tax(per$1,000) '15 _$4.093
Population in 1910_____528,985
  INT. at Co. Treas. office.

FAIRPORT.
This village is in Monroe County.
  Water Bonds.
-s   ___ $43,000 _____
  Light Bonds.
-s   ___ $10,000 _____
  Sewer Bonds.
5s g '13 July $38,667r__July 1 '15-'43
TOTAL DEBT May 1915__$93,167
Assessed valuation 1914__1,881,319
Tax rate (per $1,000) 1914__$10.60
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 $60,000r___1916-1940
BOND. DEBT May 1913__$60,000
Assessed valuation 1912____956,560
Village tax (per $1,000) 1912_$10.96
  INT. at First Nat. Bk., Falconer

FALLSBURGH.
This town is in Sullivan County.
  Railroad-Aid Bonds Refunded.
4s J-J $28,000r_$4,000 yly aft. 1921
5s   ___ 50,000____$4,000 y'ly
  Highway Bonds.
5s   ___ $3,750__$1,000 yearly
  Highway & Bridge Ctfs.
4s Feb $14,000__$1,000 yly. after 1915
4s   Feb $1,000____Feb 1 1916
BOND. DEBT Apr 1 1915__$81,750
Floating debt _____ 15,000
Assess. val. '14 (1-5 actual)__672,051
Tax rate (per $1,000) 1915__$47.89
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 Apr 5 1915__$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 $14,000__July 1 '15-'28
  Water Bonds.
-s   ___ $94,000 _____
  Paving Bonds.
5s '08   J-J $19,000__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.
3½s'02 July $12,000r__July 1 '15-'26
3.90s   Sept 9,000c_Sept 1 '15-'23
4s '95   J-D 24,000r__June 1 1915
4s '97   June 7,500r__June 1 1915
4.80s'13 M-S 12,000__Mar 18 1918
  Street Paving Bonds.
4½s   A-O $23,000____1915-1937
BOND. DEBT Mar 1 '15__ $87,500
Assess. val. '14 (60% act.)_1,563,275
Tax rate (per $1,000) 1914__$11.21
  INT. is payable on $23,000 paving bonds at First Nat. Bank, St. Johnsville; on $12,000 water bonds 1915-1926 at Albany Co. Sav. Bank; on $9,000 water bonds at Oneida Co. Sav. Bank; on $24,000 at Excelsior Sav. Bank, N. Y.; on $12,000 due 1918 at Albany City Sav. Institution, Albany, and $7,500 at Schenectady Sav. Bank.

FRANKFORT.
This village is in Herkimer County. Inc. 1862. Population 1910, 3,303.
  Street Bonds.
5s   Sept $13,500__Sept 1 '15-'17
5s   Sept 7,000__Sept 1 '15-'21
  Water Bonds.
3.50s   Nov $53,000r _____1923
  Sewer Bonds.
4.30s'11 Sept$60,000r__Sept 1 '16-'43
4.95s'13Sept 18,000__Sept 1 '43-'48
BOND. DEBT Apr 2 1915. $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 3½s in Albany.

FRANKFORT UNION FREE SCH. DIST. NO. 9.
4.90s'13Jan $13,500r ____1915-1943
($7,500 as'm'd by N.Y.C.&H.R.RR)
TOTAL DEBT May 1 '15. $51,500
Assessed valuation 1914_1,620,511.50
Population in 1913 (est.)_____3,800

FRANKLIN COUNTY.
Malone is the county seat.
  Road Bonds.
4½s   M-S$400,000c_Mch 1 '21-'60
4½s'12 Apr 33,000r__Apr 1 '17-'41
4½s'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.
4½s'09 F-A $22,500r ____1915-1020
4½s'09 F-A 17,500r ____1915-1919
5s g '10 F-A 9,900r_Aug 1 '15-'20
4.80s '13 J-J 15,030r__July 1 '15-'23
-s   ___ 2,000 _____
  Electric-Light Bonds.
4s '06   J-J $4,000r__July 1 '15-'18
BOND. DEBT Mar 1 '15__ $131,930
Water debt (included) ____ 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'09J-J $14,000__July 1 '15-'28
4⅛s'11 J-J 10,000__July 1 '16-'25
3.45s   ___ 4,500__July 1 '15-'24
4s   ___ 7,000__July 1 '15-'23
4.45s'12M-S 15,000__July 1 '16-'30
  Fire-Apparatus Bonds.
4½s'11 J-J $6,000__July 1 '16-'27
4s   ___ 2,500__July 1 '15-'27
  Road Bonds.
4½s'11 J-J $50,000__July 1 '15-'39
4.45s'12M-S 15,000__July 1 '17-'31
  Water Bonds.
4.10s'09J-J $9,000__July 1 '15-'23
4½s'11 J-J 10,000__July 1 '15-'19
4.45s'12M-S 5,000__July 1 '16-'20
5s   ___ 2,500__July 1 '15-'19
5s   ___ 52,500____Jan 1 1919
BOND. DEBT Jan 1 1915. $202,500
Assessed valuation 1914__5,132,624
Tax rate (per $1,000) 1914__13.75
  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.")
  Sewer Bonds.
4s   F-A $67,500c _____1916
4s '05   J-J 5,000c__Jan 1 1935
4s '05   J-J 15,000r_Jan '20'25&30
4s '06   J-J 5,000c__Jan 1 1936
4s '06   J-J 14,000c_Jan 1 '18&'23
  6,000r_Jan '28 & '33
4s '09   A-O 3,750r__Apr 1 '15-'53
4.35s'10J-J 20,000r_Jan 1 '30-'39
4½s'11 F-A 17,000r_Aug 15 '15-'31

FULTON (*Concluded*).
Stand Pipe Constr. Bonds.
4½s'13 A-O $27,000..Oct 1 '15-'23
Bridge Bonds.
4.30s'11M-N$74,000r.Nov 5 '15-'41
4.70s'13A-O 18,525.57 Oct 15 '23-40
Water Bonds.
3.40s J-D $120,000c.June 1 '15-'29
4.45s'12A-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.)
4½s'13M-N$50,866.23rMay 1'31-'43
School Bonds.
4s M-N $6,400r.June 1 '15-'20
4s M-N 2,520r___Part yearly
4½s'12 22,000___Oct 1 '20-'41
4½s'14 J-J 28,100r___July 1 1943
BOND. DEBT May 1 '15 $551,247
Floating debt_____58,596
Assess. val. 1915_____6,005,488
Total tax (per $1,000) '15 $32.98 and
$35.40
Population in 1910_____10,480
INTEREST on sewer bonds o
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 35,000___June 1 '15-'19
Hospital Bonds.
5s '13 $15,000r. Dec 15 '15-'19
BOND. DEBT Jan 1915_ $120,000
Total assessed val. 1914_.17,302,397
INT. at People's Bk.,Johnstown.

GEDDES.
A town (P. O. Solvay) in Onondaga
Co. Population in 1910, 5,959.
4½s'12 F-A $60,000..Feb 1 '16-'34
Bridge St. Exten. Bonds.
5s '13 F-A $27,000..Sept 1 '35-'43
BOND. DEBT May 1 '15___$87,000
Assessed value, real. 1914__6,659,249
Total valuation 1914_____7,324,249
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.
4½s J-D $38,000r..$2,000 y'ly
4½s'12 A-O 148,000c___Oct 1 '15-'38
4½s'13 A-O 60,000___Oct 1 '16-'35
4½s'14 --- 3,000___Oct 1 1935
12,000___Oct 1 '36-'38
TOTAL DEBT Apr 1915__ $261,000
Assessed val'n 1915_____6,953,670
Tax rate (per $1,000) '15 (est.)$9.87
INT. on the $37,000 4½s 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.
3½s July $25,000c___June 1 1917
4.60s'12July 6,000 _____
Town-Hall Building Bonds.
4½s'07 July $13,000r.July 1 '15-'27
Paving Bonds.
4½s'11 Oct $11,200___Oct 1 '15-'21
BOND. DEBT April 1915__ $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 $8,000____1915-1930
Special Appropriation Bonds.
4½s'12 A-O $40,000c____1925-1929
Public Impt. Bonds.
4½s'12 A-O $4,500c____1925-1932
4½s'12 A-O 1,200r.1915, '19 & '22
Local Impt. Bonds.
5s '15 $8,000__Apr 1 '16-'25
Street Bonds.
3½s'99 A-O $12,500r__Apr 1 '15-'19
3½s'00 A-O 16,000c__Apr 1 '14-'20
3½s'01 A-O 6,125r__Apr 1 '15-'21
3½s'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 '15-'24
4s '05 A-O 11,000c__Apr 1 '15-'25
4s '06 A-O 1,000r__Apr 1 1915
4s '09 A-O 45,000c__Apr 1'15-'29
-8 '09 498.64 _____
-8 '10 47,502.12 _____
Fire-Department Bonds.
4s '06 A-O $3,000r__Apr 1 '15-'17
Lake Front Bonds.
-8 14,000 _____
City-Hall Bonds.
4s '09 A-O $6,000r____Apr 1 '15-'17
5s '13 A-O 76,000____1915-1933
Water Bonds.
4s '96 A-O$140,000c__Oct 26 1926
4½s'11 A-O 50,000c__Apr 1 '23-'31
4½s'11 A-O 62,000c__Apr 1 '19-'23
4½s'11 A-O 18,500 _____
Sewer Bonds.
4s '96 A-O $88,000c__Apr 1 1916
TOT. BD. DT. Jan 1 1913_.$881,764
Sinking fund_____57,536
Assessed valuation 1912__9,376,689
Tax rate (per $1,000) 1911_.$14.52½
INTEREST is payable part at the
City Treasurer's office, part at the
Nat. Bank of America and part at the
Nat. Bank of Commerce, New York.

**GERMAN FLATTS UNION FREE
SCHOOL DISTRICT NO. 1.**
This district (P. O. Ilion) is in
Herkimer County.
-8 $20,500 _____
High School Bonds.
4½s'13 J-J $95,000r__Jan 1 '18-'48
TOTAL DEBT Apr 2 1915 $115,500
Assessed valuation 1914__2,159,176
INT. at Ilion Nat. Bank in New
York exchange.

GERMAN FLATTS UN. FR. S. D. 2.
P. O. Mohawk, Herkimer County.
5s '14 M-N$40,000..Nov 1 '15-'54
TOTAL BONDED DEBT (?)
INT. at Nat. Mohawk Valley Bk
in N. Y. exchange.

**GHENT & CHATHAM (TOWNS)
UNION FR. SCH. DIST. NO. 1.**
P. O. Chatham, Columbia County.
4½s'13 A-O $75,000..Oct 1 '15-'54
(See V. 100, p. 63, for maturity.)
BOND. DEBT Jan 1915__ $75,000
Assessed valuation 1914_.1,740,826
INT. at U. S. M. & Tr. Co.. N. Y.

GLEN COVE SEWER DISTRICT.
Situated in Town of Oyster Bay.
Sewer Bonds.
4½s'12 M-S $150,000..Sept 3 '17-'39
BOND. DEBT Apr 2 '15.. $150,000

GLENS FALLS.
This city is in Warren County.
Inc. 1839. Population in 1910, 15,243
Judgment Funding Bonds.
-s $12,500_____1933
Bridge Construction Bonds.
4½s'14 $45,000__May 1 '34-'37
Refunding Bonds.
4½s'00 Feb $20,000c____1915-1916
Sewer Bonds.
4s '06 M-N $3,000c__Nov 19 1915
Sewer Refunding Bonds.
4½s'12 F-A$117,000..Aug 31 '17-'28
Water Bonds.
4s '91 J-J $15,000c____1915-1917
4½s'09 J-J 50,000c__July 1 '16-'20
Village Hall Bonds.
3½s'00 J-D $36,000c Y'ly to J'ne'29
BOND. DEBT Apr 2 '15.. $233,500
Water bonds (incl.)_____65,000
Assess. val. '14 (⅓ act.)__9,243,375
City tax (per $1,000) 1914____$15.90
INTEREST payable in Glens Falls

GLOVERSVILLE.
Gloversville is in Fulton County.
Incorp. a city Mch. 19 1890, having
theretofore formed part of the town
of Johnstown.
Local Improvement Bonds.
4½s'11 --- $3,200..Feb 1 1916
4½s'12 --- 14,400..Feb 1 '16-'17
4½s'13 A-O 30,500..Apr 1 '16-'18
4½s'14 Feb 3,900..Feb 1 '16-'19
4½s'15 J-J 21,400r..Jan 1 '16-'19
Bridge Bonds.
4½s'12 M-N10,000c.Nov 1 '15-'26
4½s'12 M-N 10,000c.Nov 1 '27-'36
Water Loan.
3½s'92 J-J $50,000c__Dec 1 1917
4½s'13 J-D 50,000c.June 19 '20-29
Deficiency & Refunding Bonds
4s '97 M-N $28,000c__May 1 1922
4½s'14 J-D 29,800__June 1 '15-'28
Funding Bonds.
4½s'15 A-O $4,000____Apr 1 1920
10,000..Apr 1 '22-'23
Fire Department Bonds.
3½s'02 Aug $25,000r___Aug 1 1932
School Bonds.
3½s'06 A-O $7,000c__Oct 1 '15-'16
3½s'08 M-S 50,000c..Sept 2 '16-'26
4s '09 M-S 25,000c..Sept 1 '26-'31
Refunding Railroad Bonds.
3½s'97 F-A $27,000c__Feb 1 1917
4½s'11 Apr 10,000c.Apr 1 '16 &'18
4½s'13 Apr 15,000c.Apr 1 '16-'21
($5,000 payable every two years.)
Sewer Bonds.
4s '05 M-N$250,000c..Nov 1 1945
4½s'11 M-N 100,000c..May 4 1941
GEN. BONDS Jan 1915.. $605,400
Assessment debt (add'l)____82,000
Water debt (included)____100,000
Assess. val. '14 (real est.)_.8,060,075
Total value '14(abt.¼ 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 al
other issues at Chamberlain's office

GOSHEN.
This village is in Orange County.
Sewer Bonds.
4½s F-A$100,000_____
BOND. DEBT Apr 1915.. $115,500
Assessed valuation 1914___1,757,476
Tax rate (per $1,000) 1914__.$10.54
Population in 1910_____3,081

GOSHEN UN. FR. SCH. DIS. NO. 3.
This district is in Orange County.
4½s'10 J-D $51,000c.J'ne 15 '15-'30
TOTAL DEBT Apr 2 '15-- $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.

GOUVERNEUR.
This village is in St. Lawrence
Co. Inc. Sept. 1850. Pop. '10, 4,128
Street-Improvement Bonds.
4½s'12 A-O $6,400r__Oct 1 '15-'22
Water-Works Refund. Bonds.
4½s'10 J-J $37,000c.July 1 '15-'32
BOND. DEBT Nov 24 '14 $43,400
Assessed val., real, '14__1,819,810
Total val. '14 (2-3 act.)__2,039,420
Tax rate (per $1,000) 1914___$7.60
INT. on 4½s at First Nat. Bank,
Gouverneur: on 4½s at Hanover
Nat. Nank, New York.

GRANVILLE
This village is in Washington Co.
Highway Bonds.
5s '13 Sept $28,700____1915-1943
5s '14 Sept 18,000..Sept 7 '15-'44
Water Bonds.
4½s Jan $32,000r____1915-1946
BOND. DEBT May 1915_$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.
Grade-Crossing Elimination.
4½s'15 J-J $25,000_____1940
Highway Improvement Bonds
4s '09 ---$161,500 $8,000 y'ly May
4s 36,000..Aug 1 '15-'32
4½s'11 --- 138,000c..Feb 1 '16-'38
Hartsdale Water Bonds.
4.40s --- $27,000..Aug 1 '17-'31
Funding Bonds.
4s '04 F-A $79,000r..Aug 1 1924
Elmsford Drainage Bonds.
4½s'09 --- $59,000..Oct 6 '14-'31
4.85s'10A-O 7,650..$450 y'ly 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.**
4½s'10 J-J $150,000c..Jan 1 '16-'47
4½s'12 J-J 11,000c..Jan 1 '16-'26
BOND. DEBT May 6 '15. $162,000
Assessed valuation 1914_.$11,260,826
School tax (per $1,000) 1914___$4.93
INTEREST payable at Irvington
Nat. Bank in New York exchange.

GREENBURGH UN.FR.DIS.NO.4.
4½s'11 J-J $50,000c..Jan 1 '16-'40
50,000 _____
BOND. DEBT Apr 2 1915 $100,000
Assess. val. '14 (2-3 act.)__5,779,780
School tax (per $1,000) 1914___$6.57
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.
$120,000c..Feb 1 '16-'27
4s '08 F-A 8,000c..Feb 1 1928
4s '10 F-A 30,000c..Feb 1 '29-'31
4s '11 F-A 10,000c..Feb 1 1933
Refunding Bonds.
4s '11 F-A $10,000c..Feb 1 1932
Road Bonds.
4s '11 F-A $35,000c..Feb 1 '16-'20
4s '11 F-A 5,000c..Feb 1 1934
4s '12 F-A 52,500c..Feb 1 '34-'39
Turnpike Bonds.
3½s'01 F-A $6,000c..Feb 1 '16-'18
BOND. DEBT May 1 '15 $276,500
Assess. val. '14 (¾ act.)_13,074,083
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.
4½s'13 J-D$140,000c.Dec 1 '16-'45
BOND. DEBT Apr 1915..$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
4½s'10 J-J $43,200r..Jan 1 '16-'39
BOND. DEBT Apr 1915.. $43,200
Assess. val. (abt. act.) '15 3,233,171
School tax (per $1,000) 1915..$5.158
Population in 1915 (est.)____3,500
INT. at Hanover Nat. Bk., N. Y

HAMILTON COUNTY.
Lake Pleasant is the County seat
Funding Bonds.
5s '10 J-D$125,000c.June 1 '21-'40
BOND. DEBT Dec 1914__$125,000
Assessed valuation 1914__4,924,931
Tax rate (per $1,000) 1914___$12.00
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.
4½s'09 A-O $30,000r..Apr 1 '15-'44
4½s J-J 5,000r..Jan 1 '15-'24
4½s'09 J-J 13,000r..July 1 '15-'27
5s '13 M-S 27,000..Sept 1 '15-'41
BOND. DEBT Sept 21 '12. $54,000
Sinking fund_____5,000
Assessed 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.
5s $15,163.29_.Part yearly
Highway Bonds.
4s J-D $11,000r__Apr 1 '15-'25
4s J-D 4,000r__Apr 1 '15-'18
4s J-D 2,000r.Apr 1 '23 & '25
4½s'07 J-D 154,000r.June 1 '15-'36
4½s --- 100,000c____1925-1944
4½s --- 8,000_$1,000 yearly
4½s --- 2,600_$520 yly beg'14
Water Supply Bonds.
5s $51,000y'ly aft14
BOND. DEBT Jan 1 1913_$367,763
Assess. val. '14 (⅔ actual) 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 in 1910, 4,552.
Sewer Bonds.
4½s --- $40,000r____1915-1939
5s F-A 1,000____1915
5s '13 10,000____1915-1939
Street Bonds.
4.30s J-J $35,000____July '15-'26
5s '13 J-J 30,000__July 1 '14-'36
Park Bonds.
5s --- $30,000____1915-1934
BOND. DEBT May '15.. $151,000
Assess. val. 1913 (est)__4,150,000
Tax rate (per $1,000) 1914___$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.
4.12s'09 J-J $54,000c.Sept 1 '15-'37
4½s'12 Sept 8,000c.Sept 1 '15-'22
TOTAL DEBT Apr 15 '15.. $62,000
Assessed valuation 1914__.2,500,000
Total tax (per $1,000) 1914__$15.65
INT. at People's Bk., Haverstraw.

**HAVERSTRAW UNION FREE
SCHOOL DISTRICT NO. 1.**
5s '10 J-D $41,250r. Y'ly on Dec 1
BOND. DEBT Apr 2 '15... $41,250
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.
4.20s'11 J-J $250,000r. July 1 '16-'49
Building Bonds.
4.20s'11 J-J $25,500r..July 1 '15-,31
Park Bonds.
4.20s'11 J-J $6,500r..July 1 '15-'19
Water Bonds.
3½s $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 1898 that
portion of the town lying "westerly of
a straight line drawn from the southeasterly point of the town of Flushing
through the middle of the channel
between Rockaway Beach and Shelter Island, in the county of Queens,
to the Atlantic Ocean," became part
of New York City, under the Greater
New York Charter. This boundary
was changed by the Legislature in
April 1899, and the new boundary is
that portion of the old town of Hempstead "bounded on the east and north
by the east and north bounds of the
former village of Far Rockaway, and
on the east by a line drawn due
north from the northwest corner of
said village to the south line of the
town of Jamaica, as it existed on the
thirty-first day of December 1897."
The bonds given below are those remaining as a debt against the town
after assigning to New York City the
portion belonging to it according to a
decision of the Supreme Court at Albany
Third Judicial District at Albany
Dec. 9 1899. See V. 69, p. 1357.
Road Bonds.
4s J-J $293,000c&r.July 1 1923
Almshouse Bonds.
4½s'11 M-S $25,000r.M&S 1 '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___$9.20
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.**
4.33s'11 A-T $47,600..Oct 2 '15-'31
3.99s'09J-D 55,000r _____
4.33s'11F-A 12,500r _____
BOND. DEBT May 1915.. $88,675
Assess. val. '14 (⅓ act.)__5,380,400
School tax (per $1,000) '13-'14 $10.00
Population in 1914 (est.)____6,847
INT. at Hempstead Bank.

**HEMPSTEAD UNION FREE SCH.
DIST. NO. 9.**
P. O. Freeport.
4s '02 J-J $14,000c..Jan 1 '16-'22
4s '07 J-J 32,775r..Jan 1 '16-'34
4.10s'09J-J 43,000c..Jan 1 '20-'54
4½s'13 J-J 70,000c..Jan 1 '29-'46
4½s'13 J-J 12,000..Jan 1 '24-'29
BOND. DEBT May 1 '15..$171,775
Assessed val. '14 (⅓ 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.**
Dist. No. 28 (Long Beach) created
out of No. 11 is responsible for
72.555% of the $48,000 debt reported below. The assessed valuation given below is that of Dist.
No. 11 only.
4.20'09 J-J $45,000..July 1 '15-'19
3.45s J-J 3,000..Jan 1 '16-'18
BOND. DEBT May 1915.. $48,000
Assess. val. 1914_____2,563,323
School tax (per $1,000) '14____$6.00
INT. at Bank of Rockville Centre.

**HEMPSTEAD UNION FREE SCH.
DIST. NO. 15.**
5s '10 M-N $136,800r.May 1 '16-'34
5s 16,320r _____1930
4½s'12 M-S 125,000c..Sept 1 '17-'41
BOND. DEBT Ap 2 '15..$285,320
Assessed valuation 1914__8,010,945
School tax (per $1,000) 1913.$10.80
Population in 1914 (est.)____7,000

**HEMPSTEAD UNION FREE SCH.
DISTRICT NO. 17.**
4½s'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 (⅓ act.)_1,052,624
School tax (per $1,000) '13___$7.00
Population in 1914 (est.)____400

HEMPSTEAD UNION FREE SCH. DIST. NO. 20.
4.20s'10 J-J $33,000r..Jan 1 '16-'48
5s   J-J   6,000c..July 1 '15-'27
4s   J-J 10,000c..Dec 31 '15-'34
BOND. DEBT Apr 1915....$49,000
Assessed valuation 1914....2,159,538
School tax (per $1,000) 1914--$12.00
  INT. payable at L. I. City Bank,
Rockville Centre Bank, Oswego
Bank and Greenburg Bank.

HEMPSTEAD UNION FREE SCH. DIST. NO. 21.
4s '91..J-J $6,900c 1915-1920
4s '01..J-J   5,000c 1916-1920
4s '05..J-J   2,000c 1921-1924
4.60s'08 J-J 30,000c&r..1921-1935
4½s'09 J-J   500r..........1916
4½s'15 J-J 50,000...Jan 1 '17-'25
BOND. DEBT Apr 3 '15.. $94,400
Assessed valuation 1914....3,518,805
School tax (per $1,000) 1914--$10.10
  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.
5s '13 --- $24,000...July 1 '18-'41
4½s'07   ---   26,000r...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 4½s payable at the
Lynbrook Nat. Bank and Pough-
keepsie Savings Bank; on the 5s of
1913 at Bank of Rockville Centre.

HERKIMER.
This village is in Herkimer County.
Inc. 1870. Population 1910, 7,520.
Paving Bonds.
4.10s'09 F-A $12,000c..Feb 1 '16-'19
4½s'10 A-O   4,000...Oct 1 '15-'16
4s '08 J-J 38,000c..July 1 '15-'33
4½s 2,759.26..$1,000 yrly. Feb. 1
4.20s 1,650.21..$1,000 yrly. Jan. 7
5s'13M-S 4,201.62$1,400 y'ly Sept 20
5s '14 3,187.36--$800 yearly
Sewer Bonds.
4s '03 M-S $14,000c..Sept 1 '15-'28
4½s'14 May 28,500..May 1 '16-'44
Improvement Bonds.
4½s'03 M-N$19,500c..Nov 1 '15-'27
Refunding Bonds.
5s '13 F-A $29,500..Aug 1 '15-'43
Bridge Bonds.
4.60s'13Oct $65,000...$1,500 yearly
BOND. DEBT Mar 1 '15.. $131,464
Assessed val. '14, real est...4,394,342
Total assessed val. 1914....4,704,330
Tax rate (per $1,000) 1914...$10.00

HERKIMER UNION FREE SCH. DIST. NO. 1.
4s '07 J-J $28,000c..July 1 '15-'42
4s   J-J   7,000...July 1 '15-'24
5s   J-J   10,000...July 1 '15-'24
4.30s'12J-J 89,000......1915-1946
4½s'13 J-J   11,000...July 1 '15-'25
BOND. DEBT May 7 '15.. $156,000
Assessed val. '14 (¾ actual)4,337,666
School tax (per $1,000) 1914--$12.91
  INT. on 4s payable at Nat. Bank
of Newport; on 5s and 4.30s at Her-
kimer Nat. Bank.

HERKIMER COUNTY.
Herkimer is the county seat.
Highway-Improvement Bonds.
4s '05 A-O $60,000c..Apr 1 '17-'21
4s '07 A-O 12,000c....Apr 1 1916
4s '08 A-O 120,000c..Apr 1 '32-'31
4s '09 A-O 60,000c..Apr 1 '32-'36
4s '11 A-O 108,000c..Apr 1 '17-'25
4½s'15 A-O 102,000c..July 1 2,000 y'ly
      beginning 1926.
BOND. DEBT Ap 5 '15.. $360,000
Assessed valuation, real..34,017,093
Assessed val., personal....1,004,450
Franchises 860,138
Total valuation 1914....35,881,681
Population in 1910........56,356
  INTEREST is payable at the Her-
kimer Nat. Bank in N. Y. funds.

HOLLEY.
This village is in Orleans County.
Electric-Light Bonds.
4s $13,000 ....
Paving Bonds.
4½s'13 M-N $9,000..Aug 1 '15-'23
Sewer Bonds.
5s $64,400..Aug 1 '15-'37
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. Po'n '10, 5,532.
Public-Building Bonds.
3.80s M-N$17,600....Nov 1 1930
Grading and Paving Bonds.
4.15s g'08July $45,000r..July 1 '15-32
Water-Works Bonds.
4.30s'07 J-J $63,000c...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. 288, Laws of 1906.
Inc. 1888. Population 1910, 13,627.
Bridge Bonds.
5s '14 J-J {18,000c July 15 '15-'23
            {3,000c..July 15 1924
Park Refunding Bonds.
4½s'13 J-J $42,500 r....1915-1931
Fire Station Bonds.
4½s'11 A-O $36,000c............
($9,000 every 5 yrs. from Apr 1 '17.)
Water Bonds.
4s   F-A $175,000c..Aug 1 1921
3½s   F-A 40,500c..Feb 1 '16-'21
4½s'11   O 60,000c..Apr 1 '16-'24
4s Sewer Bonds.
4s   M-N $100,000c..May 26 '17-26

Paving Bonds.
5s '13 $14,000....1915-1921
5s '13 {9,000...Oct 1 '15-'17
        {2,850...Oct 1 1918
Grade-Crossing Bonds.
4½s'11 A-O $34,000c..Apr 1 '21&'31
BOND. DEBT Ap 1 '15.. $534,850
Water debt (included)....282,000
Sinking fund............
Assess. val. '14 (abt. act.)..6,727,152
City tax (per $1,000) 1914....$13.86
  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, Hornell; sewer bonds at Han-
over 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.
4½s'14 F-A $14,500....Aug 1 '25-'27
Cemetery Bonds.
4s   F-A $2,000c....Feb 1 1917
4s   A-O   4,000c....April 1918
4s   M-N   6,000c..May 1 '18-'20
Water Bonds.
4s '04 July $139,000r..July 1 '15-'22
4s '05 July 50,000c...July 1 '23-24
Street-Improvement Bonds.
4s   Feb $16,000c..Feb 1 '16-'23
4s   M-S 24,000c..Mch 1 '16-'27
4s   F-A 15,000c..Feb '16-'18
4½s'11 M-N 25,000c..May 1 '21-'25
4½s'13 J-D 27,800 1925-1930
Sewer Bonds.
5s '13 May $1,000r..May 1 1916
Refunding Loan.
4s '09 F-A $5,000c..Feb 1 1918
4s '09 A-O   5,000c...Apr 1 1919
4s '10 F-A   5,000r...Feb 1 1920
4s '10 F-A   4,000r..Feb 18 '15-'19
4s '10 A-O   5,000r...Apr 1 1921
School Bonds.
3½s   M-S $14,000c..Sept 1 '15-'21
3½s   A-O   2,500r...Apr 1 '16-'20
4½s'13 A-O 75,000 1925-1932
BOND. DEBT May 6 '15.. $441,300
Water debt (incl.)........189,000
Sinking funds............36,732
Assess. val., real, 1915....4,885,892
Total val. '15 (2-3 act.)....5,510,317
Total tax (per $1,000) 1915..$30.11+
Population in 1910............11,417
  INT. at office of City Treasurer.

HUDSON FALLS.
This village, formerly Sandy Hill,
is in Washington Co. Inc. in 1810
Sewer Bonds.
3½s   F-A $40,000..Aug 1 '15-'30
3½s   F-A 14,693.12Aug 1 '15-'30
Paving Bonds.
4½s   F-A $39,600....Aug 1 '15-'32
3.8s   F-A 26,477.28Aug 1 '15-'32
BOND. DEBT Apr 5 1915.. $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.
4½s'08 J-D $98,500r..Dec 1 '15-'39
5s '13   M-N 58,000c..May 1 '18-'38
TOTAL DEBT Apr 7 '15.. $156,500
Assessed val. 1914........3,801,945
(Assessment abt. 1-3 to ½ act. value)
School tax (per $1,000) 1914..$13.50
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   54,000...$3,000 y'ly
Sewer Bonds.
4s $1,500.. $500 yearly
Electric-Light Bonds.
3½s --- $18,000..$1,000 yearly
3½s   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 $16,000c 1922
4s '00   8,000c 1922
4½s'11 A-O 28,000r 1930
3.15s'99A-O   4,800 1916
3½s'99A-O   40,000 1928
Town-Hall Bonds.
3.30s'00 J-J $30,000c 1929
4s   3,000 1918
TOT. BD. DT. May 1915.. $129,800
Assessed val. '14 (¾ act.)..6,294,386
Village tax (per $1,000) 1914....$7.15
  INT. at Irvington Nat. Bank

ITHACA.
This city is in Tompkins County
Inc. 1888. Population 1910, 14,802.
Bridge Bonds.
4s J-J $20,000r....1917 to1926
Refunding Water Bonds.
4.30s J-D $698,000r....July 1 1927
  (Opt. $30,000 to $50,000 ann. '13-27)
4½s J-D $162,000r....July 1 1942
Water Bonds.
4s J-J $50,000c ....Jan 1 1944
4s '06 J-J 75,000c ....Jan 1 1946
4s '07 J-J 60,000c ....Jan 1 1947
4½s'08 J-J 31,000c&r..Jan 1 1928
  (Subject to call begin. Jan 1 1913.)
4s   J-J 28,000 ....Jan 1 1928
  (Subject to call beginning Jan 1 '13.)
4s '09 J-J 10,000c ....Jan 1 1927
  (Subj. to call beginning July 1 1913.)
4½s'13 J-J 50,000r ....July 1 1927
Sewer Bonds.
4s g J-J $82,500c&r.$7,500 yly

Funding Bonds.
4s '06 J-J $40,000c..July 1 '15-'22
School Bonds.
3½s   J-J $25,000r 1916
3½s   J-J 45,000r 1929
Creek and Drainage Bonds.
4s '07 F-A$100,000r..Aug 1 '22-'41
BOND. DEBT Apr 2 '15.$1,452,500
Water debt (included)....1,150,000
Sinking fund (water)........113,319
Assessed val. '14 (¾ act.)10,533,482
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.
4½s'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 J-D 10,079.14r. Dec 30 '19
4½s'10 J-D 7,319.60r. J'ne 30 '20
4½s'12 A-O 10,400r ..Oct 1 '15-'22
4.40'12 J-J 24,000c ..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
5s '15   49,641 1916-1925
Sewer Bonds.
3½s'93 M-S $50,000r....Mch 1 1923
4s '93 J-D 111,000c&r..Dec 1 1923
4s '97 M-N 50,000r...May 1 1917
4s '98 J-D 20,000r..Mch 15 1918
3½s'00 J-D 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 $21,000r..Dec 1 '15-'23
4s '13 J-D 17,000r..June 1 '15-'31
4.60sJ-D 38,000r...Dec 1 '15-'33
Hospital Bonds.
4½s'10 J-J $50,000r...Jan 1 1930
4½s'11 M-S 36,000...Sept 1'15-'41
Water Bonds.
4s '03 A-O{$300,000r..Mch 20 1943
         {120,000c&rMch31 '16-'23
4½s'13 M-N135,000..May 1 '16-'33
Refunding Paving Bonds.
4s '05 A-O $4,000r...Oct 1 '15-'18
Paving Certificate Fund.
5s   ann $12,125.44r..at any time
5s '09 ann   4,606.12r Dec30'15-'18
5s '09 ann   7,631r ...Oct 1 '15-'19
5s '09 ann   6,576.85rDec30'15-'19
5s '10 ann   3,703.15r Dec30'15-'19
5s '10 ann   5,862r...Oct 31 '15-'20
4.40'12 J-J 28,800r...July 1 '15-'22
4½s'12 A-O   7,200r ..Oct 1 '15-'22
5s '13 J-J 12,600...July 1 '15-'23
5s '13 M-S 21,600..Sept 1 '15-'23
4.40s   J-J 17,322.74...Part y'ly
Fire-Department Bonds.
4½s'11 M-S $27,000r..Sept 1 '15-'41
GEN. BD. DT. Apr 1 '15.$1,415,082
Water debt (included)....562,500
Assess. val. '14(60% act.) 17,181,506
Total tax (per $1,000) 1914....$34.51
  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 James-
town 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
4½s'11 J-J 135,000c..Dec 1 1915-27
5s '13M-N   9,000...Nov 1 1916
       100,000r..Nov 1 '17-'26
4½s'14 M-N 70,000r..Nov 1 '16-'29
BOND. DEBT April 1915 $537,000
Sinking fund........83,000
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.
Highway Bonds.
4s '07 F-A $50,000r..Feb 1 '16-'25
4s '09 Feb 70,000r..Feb 1 '16-'29
5s '14 M-N200,000r..Apr 18 1918
Jail Bonds.
4s '09 F-A $60,000c..Feb 1 '16-'27
Hospital Bonds.
4s '11 F-A $15,000r..Feb 1 '26-'28
BOND. DEBT Apr 6 '15.. $395,000
Assess. val. '13 (4-5 act.)..50,441,712
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   5,000c..Apr 17 '16-'20
Street-Improvement Bonds.
5s '12 M-S $6,000c..Mar 1 1916
5s '14 J-J {28,000c.July 15 '15-'18
           {10,000...July 15 1919
5s '14 J-D   8,000..Dec 1 '15-'16
5s '14 J-D   4,000..Dec 1 '15-'16
           {2,250...Dec 1 1917
Sewer Bonds.
5s '14 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
           {20,000c..Sept 1 '27-'31
5s '15 --- 19,000...Dec 1 '15-'23

Refunding Sewer Bonds.
5s '13 J-D $18,000c..Dec 1 '15-'23
School Bonds.
4s '98 June $20,000c June 15 '15-'22
4½s'09 M-S 54,000c..Mar 1 '16-'29
4½s'10 M-N 15,000c..Nov 1 '15-'25
BOND. DEBT Apr 5 '15.. $302,750
Temporary loans............24,802
Water debt (included)....66,000
Sinking fund (water)........28,847
Assess. val. (real est.) 1915..3,543,965
Tax rate (per $1,000) 1914....$10.20
  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.
4½s'06 J-D $26,040r..Dec 1 '15-'35
Street Bonds.
4.65s'07J-J $23,000...July 1 '15-'37
5s g '07 M-S 25,806r..Sept 1 '15-'37
Water Bonds.
5s g '07 M-S $4,600r..Sept 1 '15-'37
4.70s'10J-J   3,240r...Jan 1 '15-'24
5s '02 J-J 12,000...July 1 '15-'26
Real Estate Purchase Bonds.
4.60s $5,700 1915-1921
5s   2,250 1915-1923
Funding Bonds.
4.65s J-D $25,000r..Dec 1 '16-'40
Sewer Bonds.
4½s'11 M-S $8,500..Sept 1 '16-'25
Lighting Bonds.
4.70s'10J-J $2,700r...Jan 1 '16-'24
4½s   J-D   4,000...Dec 1 '15-'22
5s g '07 M-S 2,300r..Sept 1 '15-'37
5s   J-D   1,000...Sept 1 '15-'16
4.40s   J-D   5,000...June 1 '19-'26
GEN. BD. DT. May 1 '15.. $107,545
Assessment debt............47,118
Floating debt............23,411
Sinking fund............1,000
Assess. val. (45% act.)....2,436,343
Total tax (per $1,000) 1915..$28.15
  INT. payable at Treas. office.

KINGSTON.
This city is the capital of Ulster
Co. Inc. 1872. Pop. 1910, 25,908.
Street Bonds.
4s '00 M-S $75,500c..Mch 1 '16-'23
4½s'11 M-S 70,000c..Mch 1 '23-'29
Municipal-Building Bonds.
4½s'11 M-S $20,000c..Mch 1 '17-'18
Water Bonds.
3½s'96 A-O$505,000c..Apr 1 '16-'36
4s '97 F-A 132,000c..Feb 1 '16-'37
Refunding Bonds.
3s '84 J-J $68,000c..Jan 17 '18-'19
4½s'14 M-S {12,000...Mar 26 1916
           {6,000....Mar 26 1917
           {6,500....Mar 26 1918
           {12,000...Mar 26 1919
4½s'15 M-S {20,000c..Mar 26 '20-'21
           {11,500c..Mar 26 1922
Board of Education Bonds.
4½s'13 A-O $55,500c..Apr 1 '17-'19
4½s'13 J-J {25,000r..Apr 1 1916
           {175,000r..Apr 1 '19-'25
BOND. DEBT Apr 1 '15.$1,129,900
Note debt............4,400
Water debt (included)....637,000
Assess. val. real 1914....14,316,525
Total val. '14 (abt. act.)..15,366,919
Total tax (per $1,000) 1914....$31.43

LACKAWANNA.
This city is in Erie County. See
West Seneca, page 55.
6s $18,000c ....
Bridge Improvement Bonds.
4½s $35,000...June 1 '17-'30
Road-Improvement Bonds.
5s '11 J-D $96,500r..June 1 '15-'39
4½s'12 J-D   9,500c..Dec 1 '15-'38
City-Hall and Jail Bonds.
4½s'12 J-D $65,000r..June 1 '15-'27
TOT. DEBT Apr 1915....$259,500
Assess. val. '15 (abt. act.)..7,456,734
City tax rate (per $1,000) 1913..$15.17.50
Total tax (per $1,000) 1913....$30.88
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 '10 J-J $6,000c....Jan 1 1920
4½s'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.)36,134,615
School tax (per $1,000) '13-'14..$8.24
Population in 1914 (est.)......17,000
  INT. on 4s at State Comptroller's
office; on 4½s at West Side Sav.
Bank, N. Y.; all others at Lackawan-
na Nat. Bank.

LAKE PLACID.
This village is in Essex County.
Inc. 1900. Population 1910, 1,682.
Water Bonds
4½s......$84,600
         {5s.......
Refunding 5s......22,000
Sewer 4½s..........51,000
5s..........26,867
Electric-Light{4½s.......8,000
             {5s.......33,600
Fire House 5s.........13,200
Park 4½s.............2,500
Sidewalk 5s..........6,160
Paving 5s............18,600
Street improvement 5s......3,000
  (Maturity: Refunding bonds 1938 to
1942; others 1914 to 1936.)
BOND. DEBT Feb 28 '15.. $276,113
Assess. val. '14 (60% act.)..1,098,925
Total tax rate(per $1,000)'14.$13.20
  INT. at Bank of Lake Placid.

LANCASTER.
This village is in Erie County. Inc.
1847 Population 1910, 4,364.
Paving Bonds.
4.40s'11A-O $28,000c....Apr 1 '15-'21
4½s'11 A-O 19,600c..Sept 1 '15-'21
4.40s'12F-A 16,400c..Aug 1 '15-'22
5s '13 M-N 10,000c....May 1 1923

LANCASTER (Concluded).
Sewer Bonds.
4.40s A-O $150,000c.Apr 1 '20-'49
Water Bonds.
4½s g F-A $18,700c&r Aug 1 '15-'25
BOND. DEBT Apr 1913 ... $249,700
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 $31,000c.Dec 1 '15-'31
4½g'08 A-O 14,000r..Apr 1 '16-'25
4½g'10 M-N 85,000....May1'25-'41
TOTAL DEBT May 1915. $133,000
Assess. val. '14 (85% act.).8,097,000
School tax (per $1,000) 1914..$8.91

LARCHMONT.
This village is in Westchester Co. Inc. 1891. Population 1910, 1,958.
4.90s'14 J-J 600...Jan 1 '19-'24
4.90s'14 J-J 3,200...Jan 1 '19-'34
Sewer Bonds.
3½s F-A $15,000r.Aug 1 '15-'29
3½s M-N 11,000r.May 1 '16-'26
4½s'13 M-S 7,000...Mar 1 '18-'31
Highway-Improvement Bonds.
4s J-D $17,500r.Dec 1 '15-'21
4s A-O 10,000r.Apr 1 '16-'25
3½s M-N 15,000r.May 1 '16-'31
4s '06 J-J 41,000r.July 1 '15-'35
4½s'12 A-O 50,000r.Apr 1 '17-'41
Sidewalk Bonds.
4½s'11 M-S $25,000r.Sept 1 '16-'40
Street-Improvement Bonds.
4.30s M-S $27,000r.Sept 1 '15-'32
5s '15 J-D 16,000..Dec 1 '19-'34
5s '15 J-D 5,000..June 1 '20-'29
Fire-Department Bonds.
4s '06 J-J $1,000r...July 1 1915
4¾s'12 Oct 4,500...Oct 1 '15-'23
-s '14 6,000
BOND. DEBT May 30 '15 $232,800
Assessed valuation 1914...6,007,000
Tax rate (per $1,000) 1914..$12.46
INT. at Bank of Metropolis, N. Y.

LA SALLE.
This village is in Niagara County.
Paving Bonds.
5s '13 --- $20,000..............
Water Bonds.
4.70s 1912 $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'10 J-J $50,000r.Jan 1 '15-'37
5s '13 J-J 36,000r.July 1 '18-'29
4.80s'12 J-J 75,000r.July 1 '17-'41
4.60g'15 J-J 4,000r.Jan 1 '16-'23
10,000r..Jan 1 '24-'33
Bridge Bonds.
4.80s'13 J-D $7,500r.June 1 '17-'31
Road Bonds.
-s --- $27,200.Last bond 1929
Park Bonds.
-s 2,500.Last bond 1918
BOND. DEBT May 1914.. $197,200
Assess. val. real 1913......3,999,810
Total value '13 (40% act.)-4,252,990
Assessed valuation 1913...4,167,505
Village tax (per $1,000) 1913 .$8.00
INT. at U. S. Mortgage & Trust Co., New York.

LE ROY UNION FREE SCHOOL DIST. NO. 1.
This district is in Genesee County.
4½s'09 Jan $83,000r...Jan 1 '16-'43
BOND. DEBT Apr 1915 ... $83,000
Assess. val. '14 (70% act).2,656,218
School tax (per $1,000) 1914.$10.00
Population in 1914 (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.
4½s'07 M-N $6,000r...May 1 '16-'27
3½s J-D 6,000r..J&D 1 '18-'25
3.40s M-N 8,000c...May '16-'25
3.35s M-N 6,000c...Nov '15-'26
5s J-D 12,000c.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 10,000...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
4.40s J-D 7,500....June 1 1919
5s '15 M-N 17,000...May 1 '16-'32
500....May 1 1933
Main St. (Co. Highway)
4.60s'14 A-O $15,525c.Apr 1 '16-'18
Conduit Bonds.
4½s'12 J-D $9,500r....June 1 1917
Sewer Bonds.
3.85s M-S $33,600c...Sept '15-'34
4.85s'13 J-D 13,000...June 1 '18-'30
GEN. BD. DT. Apr 1 '15.$107,100
Water debt (included) ... 64,200
Total val. '14 (3-5 act.)...1,981,497
Total tax (per $1,000) 1914..$23.50
INT. at First Nat. Bk., Lestershire

LEWISTON.
This town is in Niagara County.
4½s'87 $98,990....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 May 6 '15...$77,000
Assess. val. 1914...........1,083,458
INTEREST payable at Sullivan County National Bank, Liberty.

LIBERTY UNION FREE SCHOOL DIST. NO. 1.
This district is in Sullivan County.
4½s'11 Nov $56,500..Nov 1 '17-'31
TOTAL DEBT Apr '15..$55,500
Assessed valuation 583,091
School tax (per $1,000) 1914..$25.40
INT. at Sullivan Co. Bank, Liberty

LITTLE FALLS.
This city is in Herkimer County. Inc. May 8 1895. Pop. 1910, 12,273.
City-Hall Bonds.
4½s'15 $20,000..June 1 '16-'25
25,000..June 1 '26-'35
30,000..June 1 '36-'45
Water Bonds.
3½s'86 July*$40,000r...Nov 26 1916
3½s'87 July *110,000r...........1917
3½s'88 July *25,000r....Apr 5 1918
3½s'97 J-J 10,000r.July 1 '15-'16
3½s'00 J-J 10,000r....May 1 1930
4s '06 J-J 65,000c.July 1 ... 27
4.3s'08 June 50,000r....June 1 1928
(Subject to call after 1918.)
School Bonds.
3½s'98 July $41,000r.July 1 '15-'35
4½s'14 July 15,000r..July 1 '15-'29
Paving Bonds.
4½s'05 July $2,000r....July 1 1915
5s '09 Sept 8,000r.Sept 1 '15-'18
4.90s'12 Apr 2,500r....Apr 1 1916
BOND. DEBT Apr 1 '15.. $388,500
Water debt (incl) 310,000
Assess. val. '15 (70% act.).6,854,975
Total tax (per $1,000) 1914...$29.02
City tax (per $1,000) 1914.... 20.45
INT. payable at City Treas. office

LOCKPORT.
This city (incorp. 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
4½s'14 Jan 80,000r...Jan 2 '16-'26
Police-Department Bonds.
4s '05 J-J $2,000r...Jan 1 '16-'17
Street-Improvement Bonds.
5s '12 --- $20,480..Dec 1 '15-'32
5s --- 400..Jan 1 '16-'19
5s '12 Dec 19,800..Dec 1 '15-'34
5s '13 Aug 45,080..Dec 1 '15-'37
5s --- 3,087..Jan 1 '15-'32
5s --- 1,200..Feb 1 '16-'20
Deficiency Bonds.
5s Jan $30,000r.Jan 2 '16-'20
Water Bonds.
4s '06 J-D $364,000c.Dec 1 '15-'36
5s '07 J-D 44,000c.Dec 1 '15-'36
4.30s'08 J-D 28,000c.Dec 1 '15-'36
Water-Main Ext. Bonds.
5s '10 --- $3,200..Sept 1 '15-'16
City-Hospital Bonds.
4½s'08 J-D $2,000r.June 1 '15-'16
BOND. DEBT Nov 1 '14 $695,206
Water bonds (included)... 456,000
Assess. dt. (add'l) ... 244,821
Assess. val. real est. '14...11,227,690
Total val. '14 (abt.act.)...11,849,959
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.

LONG BEACH.
This village is in Nassau County.
Street Impt. Bonds.
$10,000...Apr 1 '16-'25
4.80s'15 40,000...Apr 1 '26-'30
150,000...Apr 1 '31-'45
5s '14 Oct 14,000....Oct 1 1924
BOND. DEBT May 1 1915 $214,000
Assess. valuation 1914...4,813,700
(Assessment about ½ actual value.)

LYONS.
This village is in Wayne County.
Water Bonds.
5s '14 $45,000...............
4.80s'15 Jan 25,000r..Jan 1 '18-'42
5½s'15 ann 97,000....1926-1943
Sewer Bonds.
4.60s'15 ann $91,000 $3,500 yly.beg.'19
BOND. DEBT Apr 1915.. $233,000
Assessed valuation 1914...2,054,175
Tax rate (per $1,000) 1914...$11.64
Population in 1910............4,460

MADISON COUNTY.
County seat is Wampsville.
County-Building Bonds.
4s g'09 J-J $105,000c.Jan 1 '16-'31
4½s g'14 Feb 60,000r.Feb 15 '16-'29
BOND. DEBT May 1915.. $165,000
Assess. val. (¾ act.) '14..21,234,613
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.
4.30g'10 M-N $204,000c.May '15-'66
BOND. DEBT Apr 2 1915.$208,000
Notes outstanding ... 5,000
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.
4½s'11 J-J $17,500c.Jan 1 '16-'39
TOTAL DEBT Apr 2 '15...$47,600
Assess. val. '14 (real estate)2,252,219
Total val. '14 (3-5 act.)...3,283,643
Population in 1915 (est.)......7,500
INT. payable at Williamsburgh Sav. Bank, Brooklyn, N. Y.

MAMARONECK (TOWN).
Sidewalk Bonds.
5s '13 M-S $10,000...Sept 1 '18-'27
5s '14 4,000..............
Road Bonds.
5s '13 M-S $10,000...Sept 1 '23-'23
5s --- 20,000....1918-1925
5s --- 40,000....1915-1934
BOND. DEBT May 1915..$84,000
Assessed valuation 1914...13,626,507
Population in 1910...........5,602

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.
4.40s'12 F-A $6,000r...Aug 1 '17-'28
Sewer Bonds.
3½s M-N $38,000r....1915-1933
3½s J-D 40,000r....1915-1934
4s '06 J-J 21,000r.July 1 '15-'35
4.60s'07 M-S 88,000r.Sept 1 '15-'36
4.55s'12 A-O 24,000r...Oct 1 '17-'41
4.40s'12 F-A 20,000r...Aug 1 '17-'36
Fire-Department Bonds.
4.30s'09 A-O $4,500r...Oct 1 '15-'23
4s M-S 1,500r....1915-1917
4.40s'12 F-A 12,500r...Aug 1 '16-'40
5s '13 J-J 8,500...Jan 1 '18-'31
Paving Bonds.
4.35s'07 M-N $22,800r.May 1 '15-'36
4.35s'07 M N 30,000r....1922 1936
4.6s '08 J-D 80,600r.June 1 '15-'37
4.40s'12 F-A 15,000r...Aug 1 '17-'37
5s '13 M-S 34,995...Sept 18 '45
4.55s'12 A-O 35,000...Oct 1 '17-'31
BOND. DEBT May '13 '14 $527,895
Total valuation 1913......7,443,865
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 $30,750r..May 1 '16-'30
Larchmont School Bonds.
3½s J-D $12,500r..Dec 30 '15-'19
4½s M-S 3,000r.Mch 1 '16-'18
Mamaroneck Ave. School & Site.
4½s M-N $59,800r.May 1 '15-'39
High-School-Addition Bonds.
4½s'08 M-S $57,840r..M & S '15-'31
BOND. DEBT May 1915...$152,840
Ass'd val. '14 (3-5 act.)...14,009,434
School tax (per $1,000) 1914...$4.95
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 Apr 1915...$30,000
Assessed valuation 1915...1,362,204
(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.
4½s'12 A-O $31,000r.Oct 1 '17-'41
TOTAL DEBT Apr 1915...$31,000
Assess. val. 1914 (est.)......175,000

MASSENA.
This town is in St. Lawrence Co.
Highway Bonds.
4½s'12 Feb $30,000c..Feb 1 '16-'30
4½s'12 Feb 27,000c..Feb 1 '16-'33
Town-Hall Bonds.
4s '04 Mch $9,000c....1916-1924
4s '05 Mch 5,000c....1916-1925
BOND. DEBT May 1915...$71,000
Assess. val. '14 (¾ act.)...3,856,349
Tax rate (per $1,000) 1914...$7.305
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 and Jail.
5s '14 Nov $5,000...Nov 2 '16-'20
Village-Hall Bonds.
5s '14 Sept $22,000..............
Street-Paving Bonds.
Outstanding April 1915...$103,587
Water Bonds.
4s M-N $65,000c.May 1 '17-'22
4s M-N 17,000c...Nov 1 1922
3½s F-A 22,000r...July 1 1933
4½s'09 July 7,000c.July 1 '15-'21
Water Refunding Bonds.
4½s'12 $12,000......1927
Sewer Bonds.
4s A-O $40,000c&r...Oct 1915
BOND. DEBT April 1915..$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.

MECHANICVILLE SCH. DIST.
4s '91 Nov $5,500c............1920
4s g'98 J-D 18,850c.....1920-1938
4s g'06 J-D 10,000r....1916-1925
4½g'13 J-D 140,000c&r..1916-1945
TOTAL DEBT Apr 1 '15...$174,350
Assessed valuation 1914...3,596,000
(Assessment abt. 60% act. value)
School tax (per $1,000) 1914...$12.75
INT. on 4s '91 at Mechanicville; 4½s in N. Y. exchange; on others at Merchants' Ex. Nat. Bank, N. Y.

MEDINA.
This village is in Orleans County. Inc. Mch. 3 1832. Pop. 1910, 5,683.
Paving Bonds.
4.80s'12 Oct $9,000r...Oct 1 '15-'17
Village-Hall Bonds.
4.15s'08 Aug $24,000r.July 15 '15-'26
Water Bonds.
3.75s July $70,370.30r.May 9 '16-'34
Sewer Bonds.
5s '07 July $9,000r.July 15 '19-'33
BOND. DEBT Apr 3 1915..$116,074
Water debt (included) ... 74,074
Sinking fund (water) ... 19,000
Assess. val. '14 (¼ actual).3,647,117
Total tax (per $1,000) 1914..$22.53
INT. at Union Bank in Medina.

MIDDLEPORT.
This village is in Niagara County.
Sewer Bonds.
4.35s'12 J-D $55,000..June 1 '15-'39
Water Bonds.
4.35s'12 J-D $48,000..June 1 '15-'40
TOTAL DEBT May 5 '15..$103,000
Population in 1910............1,530

MIDDLETOWN.
This city is in Orange Co. Inc. June 9 1888. Pop'n 1910, 15,313.
Street-Improvement Bonds.
4½s M-S $44,000r...Mch 1 '16-'37
School Bonds.
4½s'12 J-J $17,000r...July 1 1922
City-Hall Bonds (Opt. aft. 1915).
4½s'10 s-a $70,000c...July 1 1930
Refunding Bonds.
3½s F-A $13,550r...May 1 1931
Refunding Water Bonds.
4½s $40,000....Aug 1 1931
4½s'13 F-A 22,000r...Feb 1 1933
Water Bonds.
3½s J-J $80,000r...July 2 1918
(Subject to call July 2 1898.)
3½s F-A 100,000r...July 1 1921
3½s F-A 90,000r...Apr 1 1931
3½s F-A 27,000c...Feb 2 1923
4s M-N 75,000c....May 1 1930
BOND. DEBT Apr 2 '15...$580,500
Water debt (included) ... 434,000
Assessment debt (add'l) ... 14,200
Sinking fund (water) ... 130,644
Other sinking funds ... 18,553
Assess. val.'14 (Real estate 8,256,151
(42% act.) (Spec. franch. 123,629
Total tax (per $1,000) 1915..$31.84
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 $2,000....1915-1924
Refunding Water Bonds.
4½s A-O $30,500r.$1,500 yearly
Sewer Bonds.
3.45s J-D $30,800c.$1,400 yearly
Water & Light Improvement.
3.90s A-O $10,500c...$500 yearly
Electric-Light Bonds.
4s '95 F-A $6,000c............1917
Refunding Elec.-Light Bonds.
4s '07 F-A $3,500c...$500 yearly
BOND. DEBT Jan 1 '14....$90,80?
Water debt (included) ... 34,000
Ass'd val. '13 (¾ 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.
Bridge Bonds.
4½s'15 F-A $250,000r...Feb 1 '21-'30
Court-House Bonds.
4½s F-A $250,000r....Feb 1 '16-'20
TOTAL DEBT May 5 '15 $250,000
Assess. val. 1914........287,605,030
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.
4½s'13 M-S $55,000...Aug 1 '15-'23
General Bonds.
4½s M-S $40,000r....1915-1919
Tuberculosis Hospital Bonds.
4½s M-S $20,000....1923-1924
Building Bonds.
4½s F-A $10,000r....1916-1917
Highway Bonds.
4½s F-A $65,000r....1916-1925
4½s F-A 112,000r....1916-1927
5s F-A 11,000r....1916-1922
BOND. DEBT Apr 1 1915.$313,000
Assess. val. '14 (¾ act.)..32,665,437
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.
Water Bonds (General).
4½s'10 J-J $47,000r.$2,000 yearly
Water Bonds.
3.90s&4s $20,000r............1915
8,000r............1920
GEN. BD. DT. Apr 1914...$75,000
Assessment debt (add'l) ... 12,000
Assess. val. '14(¾ 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.
Street-Impt. Bonds.
4½s'14 F-A $3,000r.Aug 1 '19-'24
Fire-Alarm Bonds.
5s '13 J-J $2,500r....July 1 1922
Water Bonds.
3.85s'05 J-D $12,000r............1934
3.60s'98 A-O 12,000r............1927
3.60s'99 A-O 1,000r............1919
5s '12 F-A 1,000r............1918
Road Bonds.
4½s'09 M-N $9,500r...Nov 1 '15-'33
4.35s'12 J-J 3,333.30r.July 1 '16-'21
4.35s'12 J-J 8,500r...July 1 '16-'32
4.70s'12 J-J 5,250............1925
4½s'13 F-A 11,000............1928
4½s'14 J-D 17,850r.June 15 '19-'43
School Bonds.
4½s'12 $65,000............1941
Main-Street Impt. Bonds.
4.45s'10 J-J $16,000r.Apr 25 '16-'38
Sewer Bonds.
4½s'09 M-S $55,200r.Mch 1 '16-'39
4½s'09 J-D 19,000............1915-1933
4½s'13 F-A 17,000............1932
5s '13 J-J 3,200............July 1 1943
4½s'14 M-S 8,500r&c..Sept 1 '18-'33
4½s'13 J-J 15,500r.July 1 '16-'34
BOND. DEBT May 1 '15 $262,533
Water debt (included) ... 26,000
School debt (additional) ... 65,000
Assessed valuation 1915...2,934,985
Real value (estimated)...5,000,000
INT. payable at Mt. Kisco.

MOUNT MORRIS.
This village is in Livingston Co.
Water Bonds.
4½s'15 M-S $66,000...Mar 1 '16-'40
(See V. 100, p. 921, for maturity.)
Sewer Bonds.
4.60s'15M-S $53,000...Mar 1 '16-'40
(See V. 100, p. 921, for maturity.)
TOT. BD. DT. Apr 1915...$213,000
Floating debt............2,000
Assess. val. 1914..........1,076,647
Tax rate (per $1,000) 1914...$18.00
Population in 1910.............2,781

MOUNT PLEASANT.
This town is in Westchester Co.
Road Bonds.
4s ---- $3,000 -----1915-1917
4.60s ---- 175,000 ----1915 & 1939
4½s ---- 50,000 ----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.
4½s'09 J-J $60,000r...Jan 1 '19-'48
4s Oct 5,100r...Oct 1 '15-'24
5s '14 J-J 30,000...Jan 1 '26-'55
5s '14 M-S 4,600...Mar 1 '24-'28
BOND. DEBT May 10 '15 $99,700
Assess. val. '15 (60% act.).2,700,000
School tax (per $1,000)'15...$9.25
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 $20,000...Aug 1 '15-'16
4s '93 M-S 100,000...Sept 1 '17-'26
4s '95 F-A 100,000...Feb 1 '27-'36
4s '96 M-S 30,000...Sept 1 '37-'39
4s '97 M-N 40,000...Nov 1 '40-'43
4s'93'00 J-J 50,000...July 1 '44-'48
4s '01 M-N 30,000...May 1 '49-'51
4s '01 M-N 5,000....May 1 1952
4s '04 A-O 15,000...Oct 1 '53-'55
4½s'08 J-J 25,000c.July 1 '46-'50
4½s'08 J-D 40,000c.June 1 '38-'45
4½s'11 A-O 115,000c.Apr 1 '32-'43
4½s'12 M-N 25,000...May 1 1951
4½s'12 J-D 15,000...Dec 1 1951
4½s'13 F-A 25,000...Feb 1 1952
4½s'13 J-J 15,000...July 1 1952
4½s'14 F-A 30,000...Aug 1 1934
Highway Repaving Bonds.
4½s'09 A-O $25,000c...Oct 1 1929
4½s'10 A-O 25,000c...Oct 1 1930
4½s'11 A-O 25,000c...Oct 1 1931
4½s'11 M-S 40,000...Sept 1 1931
4½s'12 J-J 5,000...July 1 1932
4½s'12 M-N 25,000...Nov 1 1932
4½s'13 F-A 15,000...Feb 1 1933
4½s'13 J-J 15,000...July 1 1933
4½s'15 M-N 25,000r...May 1 1935
Bridge Bonds.
5s '00 M-S $30,000...Sept 1 '21-'23
4s '06 M-N 20,000...May 1 1926
Refunding Bonds.
4s '04 J-J $60,000...July 1 '15-'17
30,000...July 1 1918
4s '05 J-J 60,000...Jan 1 '15-'17
41,000...Jan 1 1918
4s '05 J-D 40,000...June 1 '16-'19
19,000...June 1 1920
4s '06 M-N 60,000...Nov 1 '17-'20
20,000...Nov 1 1921
4s '07 J-J 95,000...Jan 1 '19-'22
Assessment Bonds.
4½s'10 A-O $25,000...Apr 1 1915
4½s'10 J-D 35,000...June 1 1916
4½s'11 M-N 35,000...Mch 1 1917
4½s'11 A-O 18,000...Aug 1 1917
4½s'12 J-J 24,000...Jan 2 1918
4½s'12 A-O 14,000...Oct 1 1915
4½s'13 M-S 41,000...Mar 1 1918
4½s'12 J-D 23,000...Dec 1 1917
4½s'13 F-A 22,000...Feb 1 1918
4½s'13 ---- 20,000...Mar 1 1919
5s '13 M-S 39,000...July 1 1919
4½s'14 M-S 42,000...Jan 1 1920
4½s'15 M-N 9,000r...Apr 1 1921
Tax-Relief Bonds.
4½s'12 F-A $90,000...Feb 1 1915
4½s'13 J-J 90,000...Jan 1 1916
5s '13 J-D 90,000...Dec 1 1916
5s '14 J-D 110,000...Dec 1 1917
4½s'15 A-O 20,000...Apr 1 1918
School-Tax-Relief Bonds.
4½s'12 F-A $45,000...Feb 1 1915
4½s'13 J-J 55,000...Jan 1 1916
5s '13 J-D 55,000...Dec 1 1916
5s '14 J-D 65,000...Dec 1 1917
City Hall Bonds.
4½s'12 M-N$200,000 May 1 '56-'65
School Bds., City of Mt.Vernon.
4s '94 M-N $15,000...May 1 '15-'17
4s '96 J-J 105,000...July 1 '18-'38
4s '04 J-D 35,000...June 1 '34-'37
3½s'99 F-A 50,000...Feb 1 '39-'48
3½s'01-2 F-A 46,000...Aug 1 '31-'32
4s '05 M-S 35,000...Sept 1 '38-'41
4s '07 A-O 13,750...Apr 1 '51-'52
4½s'08 A-O 95,000r.Apr 1 '42-'51
4½s'10 M-N 77,700r.May 2 '53-'56
4½s'11 F-A 100,000r.Feb 1 '57-'61
4½s'12 M-N250,000r.May 1 '62-'73
4½s'12 M-N 55,500r.Nov 1 '52-'54
4½s'13 J-D 21,000 ----1955-1956
4½s'15 A-O 15,000 ---'18, '21 & '24
Deficiency Bonds.
3½s'02 M-S $40,000...Mch 1 '23-'26
4s '03 M-S 40,000...Mar 1 '28-'31
4s '03 F-A 40,000...Aug 1 '32-'35
Fire and Police Department.
4s '06 M-N $50,000c..May 1 '27-'36
4s '10 J-D 50,000c.June 1 '26-'35
4s '10 A-O 50,000c..Oct 1 '33-'36
4½s'12 M-N105,000c.May 1 '36-'42
4½s'15 J-J 20,000c...Jan 1 1945
Water Bonds.
4½s'11 A-O $30,000...Oct 2 1931
4½s'12 J-D 50,000....Dec 1 1932
Sewage-Disposal Works.
4½s'08 ---- $40,000...Dec 1 '48-'49
4s '09 ---- 100,000c..May 1 '50-'54
10,000....May 1 1955
Sewerage Bonds.
4s '90 J-D $50,000...June '15-'18
4s '93 J-D 5,000...June 1 1919
4s '95 A-O 10,000...Apr 1 '19 & '21
4s '97 A-O 10,000...Apr 1 1920

3½s'99 M-S $30,000....Mch '22-'24
3½s'00 M-N 60,000....May '25-'27
3½s'01 F-A 50,000....Feb 1 1928
3½s'01 M-N 40,000....Nov 1 1929
4s '04 A-O 30,000....Oct 1 1930
4½s'08 J-D 30,000r....Dec 1 1934
4½s'09 A-O 40,000r.Oct 1 '36-'39
4½s'13 J-D 35,000r....Dec 1 1940
4½s'15 J-J 15,000r...Jan 1 1944
BOND. DEBT Apr 1915 .$4,242,050
Tax-relief & water (incl.) 545,000
Sinking fund.............246,778
Assess. val. real estate..37,601,530
Total assessed val.......39,635,702
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 included in the Greater New York. For debt, &c., prior to formation, see Queens County statement.
Court-House Bonds.
3½s g M-S $65,000r...Sept 1 1930
3½s g M-N 85,000r...Nov 1 1931
3½s g J-J 100,000r...July 1 1929
Building Bonds.
4½g'14 J-D ($25,000r....June 1 1938
(250,000r..June 1 '39-'43
Road Bonds.
4½g'09 J-J $110,000c.July 1 '20-'29
4s g '09 M-S 35,000c....Sept 1 1931
5s g '07 M-N250,000c.Nov 1 '22-'27
4½g'11 F-A 46,000r..Feb 1 '27-'31
4½g'12 A-O 240,000c..Apr 1 '17-'31
4½g'13F-A 125,000r..Aug 1 '19-'23
4.70g'13F-A (125,000r..Aug 1 '24-'28
(250,000r..Aug 1 '29-'33
BOND. DEBT Apr 2 '15.$1,706,000
County's proportion Q'ns
county Debt Apr 2 '15...$915,149
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.
5s ---- $90,000 ------------
Water Bonds.
3½s&4sM-S $48,000r ----------
Village-Hall Bonds.
4.45s'08M-S $12,000r ----1915-1920
BOND. DEBT May 6 '15..$167,000
Assessed valuation 1914...3,002,000
Village tax (per $1,000) 1941.$16.90
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 April 22 1865. Commission charter adopted May 1 1915. Pop'n 1910, 27,805.
Fire-Department Bonds.
4s '06 A-O $400r...Apr 1 1916
5s '08 F-A 450r...Feb 1 '16-'18
4½s'08 F-A 1,600r...Aug 1 '15-'19
4s '09 M-N 2,200r...May 1 '16-'19
4½s'11 M-N 14,400...May 1 '16-'31
Refunding Improvement Bonds
4½s'12 M-S $27,200r...Sept 1 1932
Paving Bonds.
4½s'08 M-N $15,750...May 1 '16-'18
4s '09 M-S 35,700r.Sept 1 '15-'19
4s '09 M-N 3,442.72.May 1 '16-'19
4½s'12 M-S 30,000r.Sept 1 '15-'29
4½s'12 M-S 13,000r.Sept 1 '15-'27
4.40s'12 J-D 20,000...June 1 '15-'22
4½s'13 F-A 97,000r....Feb 1 1938
4½s'13 M-N 70,500...Nov 1 '15-'30
4½s'13 M-N 7,000....Nov 1 1928
4½s'15 A-O 28,000r...Apr 1 1925
Glebe Fund.
3s '95 F-A $10,000r....July 1 1915
3½s'96 M-N 10,000r....May 1 1916
Sewer Bonds.
3½s'96 J-D $14,753.70r..Dec '15-'16
4½s'11 M-N 25,600r.May 1 '16-'31
4½s'13 M-N 15,500r...Nov 1 '15-'30
School Bonds.
4½s'03 J-J $18,000r....July 1 '15-'23
4½s'07 A-O 52,000r....Oct 1 '15-'27
3.85s'09F-A 115,000r....Feb 1 1929
4.10s'11J-J 40,000r....July 1 1931
Water Bonds.
4s '10 M-S$158,000r....Mch 1 1930
4½s'12 M-S 50,000r....Sept 1 1932
Refunding Water Bonds.
3½s'97 J-J ($4,500r....July 1 '15-'17
(35,000r....July 1 1917
3½s'95 M-N 19,250r...Nov 1 '15-'24
4s '96 M-N 750r.....May 1 1916
3½s'01 M-N 5,250r..Sept 1 '15-'21
3½s'02 M-S 4,200r...Sept 1 '15-'22
3½s'05 M-N 700r...Nov 1 1915
4.20s'11-13J-S 14,000r.Sept 1 '15-'21
4½s'12 F-A 114,000r..Feb 1 '16-'34
4½s'12 M-S 44,000r....Sept 1 1932
BOND. DEBT Jan 1 '15.$1,132,514
Assess. val. real estate..12,011,950
Total assessed val. 1914..12,727,825
Bank stock assess. (add'l)..1,573,824
(Assessment about 40% actual value)
City & sch. tax per $1,000)'14.$29.00
INT. at office of City Treasurer.

NEW CASTLE.
This town is in Westchester Co.
District No. 4 (School).
5s ---- $18,000 ----1915-1932
District No. 8 (School).
5s ---- $2,400...until Jan 1 '28

Highway Bonds.
4½s ---- $192.97..Mar 1 1916
4.35s ---- 141,300....July 1 1942
4½g'13 M-S 1,816.67.Sept 1 1916
20,000...Sept 1 '17-'26
4½s'14 ---- 11,075.10 ----------
($1,000 yearly May 15)
Assessment Bonds.
4½s'14 ---- $6,000...Aug 1 '16-'21
Town debt Apr 1915...$181,385
Ass'd val '14 (real est.)..4,133,179
Total valuation 1914......4,695,229
Population in 1910............3,573

NEW CASTLE & BEDFORD UN. FREE SCHOOL DIST. NO. 2.
4½s'12 J-D $65,000r..June 1 '17-'42
4.65s J-J 500...July 3 1915
TOTAL DEBT Apr 2 1915 $65,500
Assess. val. '14 (60% act.).2,879,568
Population in 1914 (est.).......3,000
INT. on 4.65s at Columbia Trust Co., New York; on 4.65s at Home Savings Bank, White Plains.

NEW HARTFORD.
This town is in Oneida County.
-s '12 $2,400..Mar 1 '15-'22
Sewer Bonds.
4½s'12 F-A $40,000r..Aug 1 '15-'34
4.85s'14 Feb 5,000...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., Utic

NEW ROCHELLE.
This city is in Westchester County. Inc. 1899. Population 1910, 28,867.
Court-House & Police-Sta. Bds.
4½s'11 M-N$87,000...May 1 '20-'41
Grade-Crossing Bonds.
4s '09 M-N $46,700r...Dec 1 1939
Sewer Bonds.
4s '89 A-O $65,000c..Oct 1 '15-'27
5s '93 A-O 95,000c...Oct 1 '28-'46
4s '97 A-O 65,000c...Oct 1 '47-'59
3½s'00 F-A 24,778.94r.Aug1'15-'26
3½s'01 F-A 105,000r..Aug 1 '15-'49
3½s'99 J-D 13,122.20rDec 1 '15-'27
4s '05 M-N 55,000r..May 1 '16-'26
5s '08 M-N 10,400r.May 1 '16-'28
4½s'09 M-N 39,000r..May 1 '20-'23
4½s'10 J-J 16,421r..May 1 '16-'24
4½s'11 M-N 9,000r..May 1 '16-'24
City-Hall Bonds.
3½s'99 J-D $2,000r....June '15-'16
Relief Bonds.
5s '08 M-N$30,000r..May 1 '16-'17
5s '09 M-N 21,800r.May 1 '16-'19
5s '09 M-N 25,000r.May 1 '16-'19
5s '09 M-N 23,200r.May 1 '16-'19
4s '03 M-N 36,000r.May 1 '16-'27
Street & Highway Impt.
3½s'97 M-N $12,000....Nov '15-'23
3½s'99 J-D 95,000r....June' '15-'33
3½s'01 A-O 28,000r..Apr 1 '16-'29
3½s'00 J-D 150,000r.June 1 '34-'63
3½s'01 J-J 30,000r..July 1 '30-'44
5s '07 M-N 25,000r..May 1 '17-'25
($5,000 due in odd years.)
4½s'09 M-N 100,000r..May 1 '22-'31
4½s'10 M-N 34,000r..May 1 '15-'21
4½s'11 M-N 62,000r..May 1 '15-'21
4½s'11 M-N 48,000r.May 1 '15-'21
5s '13 M-N103,000r..May 1 '16-'23

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. In 1915 a bill was passed providing for the secession of the Fifth Ward of Queens (constituting the villages of Far Rockaway, Arverne and Rockaway Beach) to set up what was to be known as the city of Rockaway. This measure, however, was vetoed by Mayor Mitchell. The following statement includes all of the funded debt of the former City of New York and of the municipalities in Brooklyn, Queens and Richmond which was recorded at the date of consolidation; also such additional amounts as were recorded in subsequent years as being funded obligations of said former municipalities to be assumed by the City of New York. These figures do not include $2,007,600 revenue bonds of the former City of New York outstanding Jan. 1 1898 and redeemable from its tax levy of 1897 nor $4,060,000 of revenue bonds or certificates of indebtedness of the former city of Brooklyn outstanding Jan. 1 1898, but redeemable from its tax levy for the year 1898.

DEBT OF GREATER CITY AT CONSOLIDATION JAN. 1 1898.

	Tot. Funded Debt.	Sinking Fund.	Net Debt.
Manhattan & The Bronx*	$226,144,311.28	$85,654,317.52	$140,489,993.76
Brooklyn	81,626,175.53	6,734,055.69	74,892,119.84
Queens	13,709,935.62	330,000.00	13,379,935.62
Richmond	3,486,736.67	----------	3,486,736.67
Total	*$324,967,159.10	$92,718,373.21	$232,248,785.89

*Includes $3,061,645.01 special revenue bonds.

DEBT OF GREATER CITY AT PRESENT TIME.
Since consolidation (Jan. 1 1898), the Greater City has issued, excluding general fund bonds, special revenue bonds and revenue bonds and bills, up to April 30 1915, $944,817,024.01, and redeemed and canceled during that period $198,394,643.31. The following compares gross and net debt of the consolidated city at different dates.

	x Funded Debt.	*Temporary Debt.	Total Debt.	Sinking Funds.	Net Debt.
Jan 1 '98	$321,905,514	$3,009,245	$324,974,759	$92,718,373	$232,256,386
Jan 1 '99	341,844,226	8,187,265	350,031,491	99,386,292	250,645,199
Jan 1 '00	359,620,986	3,177,912	362,798,898	105,754,372	257,044,026
Jan 1 '01	384,794,598	7,495,936	392,290,534	112,288,129	280,002,405
Jan 1 '02	412,047,717	14,235,598	426,283,315	117,399,480	308,883,835
Jan 1 '03	434,339,606	26,739,908	461,079,514	126,742,949	334,336,565
Jan 1 '04	477,623,199	49,285,750	526,908,949	150,893,603	376,015,346
Jan 1 '05	552,954,132	39,865,640	592,819,772	157,330,353	435,489,419
Jan 1 '06	594,056,513	48,377,500	642,434,013	169,780,612	472,653,401
Jan 1 '07	658,234,892	57,874,770	716,109,662	191,144,187	524,965,475
Jan 1 '08	726,646,965	62,014,037	788,661,002	197,437,164	591,223,838
Jan 1 '09	799,441,994	82,998,590	882,440,584	210,421,340	672,019,244
Jan 1 '10	880,430,289	65,575,439	946,005,728	232,368,059	713,637,669
Jan 1 '11	946,003,798	66,239,158	1,012,242,956	256,640,290	755,602,666
Jan 1 '12	1,037,811,719	52,641,786	1,090,453,505	276,815,727	813,637,778
Jan 1 '13	1,122,690,043	41,750,842	1,164,440,884	294,779,242	869,661,642
Jan 1 '14	1,224,873,632	40,013,641	1,264,887,273	325,905,028	938,982,245
Jan. 1 1915	1,307,020,221	60,462,372	1,367,482,593	359,437873	1008,044,720
Apr. 30	1,309,936,871	107,614,715	1,417,551,586	360,752,379	1056,799,207

x Including general fund bonds as follows: $8,500,000 at Jan. 1 1904, $18,000,000 at Jan. 1 1905, $29,000,000 at Jan. 1 1906, $40,750,000 at Jan.1

Fire-Department Bonds.
3½s'99 M-N $1,000c....Nov 1915
3½s'00 F-A 40,000r...Aug 1 '15-'34
5s '07 M-N 50,000r....May 1 '17-'26
5s '08 M-N 25,000r....May 1 '18-'30
4½s'11 M-N 18,000r..May 1 '15-'20
4½s'11 M-N 17,000r..May 1 '15-'31
4½s'12 M-N 22,215r..May 1 '15-'22
5s '13 M-N 11,000r..May 1 '16-'21
Assessment Map Bonds.
5s '07 M-N$15,000r..May 1 '17-'19
Local-Improvement Bonds.
4s '03 M-N $72,000r..May 1 '15-'32
4s '04 M-N 38,000r..May 1 '15-'33
4s '05 M-N 11,000r..May 1 '15-'25
4s '05 M-N 14,000r.May 1 '15-'30
5s '07 M-N 17,136.32rMay1'17-'19
5s '08 M-N 12,000r.May 1 '19-'20
4½s'11 M-N 40,000r..May 1 '15-'21
4½s'11 M-N 78,530r..May 1 '15-'22
4½s'12 M-N 1,900r..May 1 '22-'23
4½s'13 M-N 34,020r.May 1 '16-'23
4½s'13 M-N 500r..May 1 '16-'23
Municipal Impt. Bonds.
4½s'14 M-N ($80,000r May 1 '16-'23
(10,200r..May 1 1924
School Bonds.
4s '97 M-N$65,000c.May 1 '15-'27
4s '05 M-N 9,000r.May 1 '15-'23
4s '05 M-N 64,000r.May 1 '15-'30
4s '06 M-N 44,000r..May 1 '15-'25
5s '08 M-N (99,000r..May 1 '20-'30
(8,500r....May 1 1931
4½s'09 M-N 55,000r.May 1 '15-'32
4½s'09 M-N 12,500r.May 1 '29-'31
4½s'10 M-N 80,000r..May 1 '15-'30
4½s'10 M-N 55,000r..May 1 '20-'30
4½s'11 M-N 88,000r.May 1 '20-'41
4½s'12 M-N 70,000r..May 1 '15-'21
5s '13 M-N 78,000r..May 1 '22-'29
Certificate Redemption Bonds.
4½s'11 M-N$25,000r....May 1 '15-'20
4½s'12 M-N(21,000r.May 1 '15-'21
(1,574.88r.May 1 '22
5s '13 M-N 1,400r.May 1 '16-'17
4½s'13 M-N 9,800r.May 1 '23-'31
4½s'13 M-N 1,757.50rMay1'16-17
Park Bonds.
4½s'10 M-N $4,500r...May 1 1916
4½s'11 M-N 40,000r.May 1 '17-'36
5s '13 M-N 28,000r.May 1 '16-'22
Library Bonds.
4½s'11 M-N ($22,000r.May 1 '15-'25
(990r...May 1 1926
4½s'13 M-N 12,000r.May 1 '16-'23
Land Damage Bonds.
3½s'99 A-O $36,000r...Apr '15-'23
3½s'99 J-D 20,000r...July '24-'27
3½s'00 J-D 30,000r...June 1 '25-29
Special Assessment Certfs.
(Subject to call after 1 year.)
Sewer 5s................$15,000
Sidewalk, &c., 6s and 5s.. 5,000
Construction 5s........... 31,400
Drain 5s................. 8,505
Temporary tax 5s & 5½s... 535,000
BOND. DEBT Apr 1 '15.. 3,095,046
Temporary loans......... 579,905
TOTAL DEBT Apr 1 '15.. 3,674,951
Assessed valuation, real..39,350,069
Assessed val., personal.... 55,000
Franchises............... 1,487,902
Total valuation 1915......40,892,971
Total rate (per $1,000) 1915..$28.00
INTEREST payable at office of City Treasurer or, at the request o holder, will be remitted in N. Y. exch

1907, $54,250,000 at Jan. 1 1908, $68,750,000 at Jan. 1 1909, $85,500,000 at Jan. 1 1910, $102,500,000 at Jan. 1 1911, $120,000,000 Jan. 1 1912, $137,-500,000 Jan. 1 1913, $159,500,000 Jan. 1 1914, $183,000,000 Jan. 1 1915 and $183,000,000 April 30 1915. 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, $58,608,977 Jan. 1 1915 and $61,928,248 April 30 1915. 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:

	Wat.dt. Jan. 1 '98.	Jan. 1 '13.	Jan. 1 '14.	‡Jan. 1 '15.	§Apr. 30 '15
Gross	$59,568,249	$177,576,337	‡$201,859,777	‡$215,832,400	‡$317,780,700
Net	42,796,855	132,912,755	168,058,574	180,996,434	180,995,932

‡ Included on Apr. 30 1915 were §$14,263,977.41 corporate stock notes issued for water, and of which $11,013,977.41 were held by the public and $3,250,000 by the Sinking Fund. These on Jan. 1 1915 amounted to $11,313,977.41 held by the public and $1,000,000 by the Sinking Fund.

ASSESSED VALUES.—The assessed valuation of property in the consolidated city for the year 1915 follows:

	Real Estate.	Personal Estate.	Total.	Tax Rate
Manhattan	$5,145,802,495	$292,349,590	$5,438,152,085	$18.70
Bronx	677,126,664	6,804,800	683,931,464	19.40
Brooklyn	1,691,912,426	43,606,010	1,735,518,436	19.20
Queens	509,519,428	7,635,650	517,155,078	19.50
Richmond	84,403,224	1,655,705	86,058,929	22.40
Total 1915	$8,108,764,237	$352,051,755	$8,460,815,992	$18.70 to $22.40

Total valuations for each borough in previous years were as follows:

	Man.&TheBr'nx.	Brooklyn.	Queens.	Richmond.	Total.
1914	$6,101,412,243	$1,710,471,995	$494,601,906	$83,669,328	$8,390,155,472
1913	6,037,889,583	1,726,310,461	484,533,686	83,335,471	8,332,069,201
1912	5,938,069,111	1,723,496,394	463,147,289	80,149,636	8,204,862,430
1911	5,937,880,465	1,745,026,899	451,909,227	81,946,696	8,216,763,287
1910	5,543,421,737	1,463,368,346	339,922,440	70,124,976	7,416,837,499
1905	4,680,680,189	1,031,894,265	149,499,728	50,072,045	5,912,146,227
1900	2,799,871,672	695,335,940	109,926,453	48,988,128	3,654,122,193
1899	2,669,088,835	655,092,930	110,066,632	44,103,582	3,478,352,029
1898	2,365,490,372	(*)			
1897	2,168,635,856	603,796,463	---------	---------	---------
1896	2,106,484,905	555,103,714	---------	---------	---------
1895	2,016,947,662	563,987,132	---------	---------	---------
1890	1,696,978,390	452,758,601	---------	---------	---------
1885	1,371,117,003	330,683,762	---------	---------	---------
1880	1,143,765,727	234,835,991	---------	---------	---------

*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 hereafter issued for a public improvement which provides a revenue in excess of the interest and amortization charges. The rapid transit and dock bonds may be excluded only in proportion to the extent to which the current net revenues received from these improvements shall meet the interest and amortization charges. See the amendment in full under general remarks for New York State.

ISSUANCE OF SERIAL BONDS AUTHORIZED.—Chapter 309 of the Laws of 1915, approved April 14, authorizes the City of New York to issue "serial" bonds. The Act amends Sections 169, 189, 206 and 229 of the Greater New York charter. Chapter 308, approved April 16, amends Section 182 of the Charter so as to provide that "in inviting proposals for serial bonds, the Comptroller may advertise to sell, in series, at a single bid price per bond, and may make awards on such basis to the highest bidder or bidders."

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 be 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 April 30 1915 $183,000,000 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, $181,0.0,657; for 1913, $192,711,441; 1914, $192,095,551, and for 1915 $198,989,786.

POPULATION (U. S. Census figures)—

	1910.	1900.		1910.	1900.
Greater N. Y.	4,766,883	3,437,202	Boro. of Queens	284,041	152,999
Man. & Bronx	2,762,522	2,050,600	Boro. of Rich'd	85,969	67,021
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 f) are held in the sinking fund.

GREATER N. Y. CHARTER.

Corporate Stock.

BRIDGES AND VIADUCTS.

Bridges over Harlem River.
(3½% g M-N) 444,000..1954
$1,029,815..1928
1,000,000..1929   (3% g M-N)
500,000..1930 | sf 40,000..1919
sf 4,050..1941 | sf 46,000..1941
1,195,950..1941 | sf 154,620..1942
250,000..1953 | sf 231,000..1952
sf 6,000..1954 | sf 138,901..1953
Bridge Conn. Pelham Bay Park & City Island (3% g M-N).
sf $135,000..1919 | sf $80,000..1941
Bronx River (3% g M-N).
sf $16,000..1919 | sf $25,000..1952
sf 75,000..1941 | sf 30,000..1952
Bridge over Tracks N. Y. Cent.
3g   M-N   sf $33,000......1922
3g   M-N   sf 2,000......1941
3½g   M-N 1928
Viaduct over 96th St., Riv.Drive.
3g   M-N   sf $85,000......1940

Port Morris Branch (3% g M-N).
sf $9,000..1921 | sf $3,525..1953
sf 1,000..1940
Bridge over East River.
(3% g M-N).
sf $40,000..1928 | sf $700,000..1929
sf 1,287,824..1929 | sf 33,000..1940
sf 67,000..1940 | sf 4,464,000..1940
sf 10,000..1941 | sf 2,250,000..1941
sf 750,000..1952 | sf 100,000..1952
sf 1,648,000..1953 | sf 1,900,000..1952
sf 75,000..1953 | sf 29,440..1953
sf (3½% g M-N) | sf 2,970,060..1953
sf $1,000..1928 | sf 16,000..1954
1,190,000..1952 | sf 4,931,000..1954
Bridge over Newtown Creek.
(3% g M-N).
sf $180,000..1940 | sf $250,000..1952
sf 30,000..1952 | (3½% g M-N).
Bge.over Mott Hav.Canal,135St. | sf $350,000..1954
3½g   M-N $30,000......1941
Bridge over Garretson's Creek.
3g   M-N   sf $16,000......1952
N. Y. & H. 189th St. (3% gM-N).
sf $6,000..1952 | sf $18,000..1953

Melrose Avenue Viaduct.
(3% g M-N). | sf $57,000..1953
sf $20,000..1941 | (3½% g M-N).
sf 121,976..1952 | sf $140,000..1928
Eastchester Bay (3% g M-N).
sf $10,000..1941 | sf $52,500..1953
Prospect Av., Bklyn (3% g M-N).
sf $8,000..1952 | sf $14,000..1953
Gowanus Canal (3% g M-N).
sf $195,000..1953 | sf $15,000..1954
Bridge over Flushing Creek.
3g   M-N   sf $36,000......1953

BUILDINGS AND BUILDING SITES.

Armories.
(3½% g M-N). | sf $365,000..1953
sf $19,500..1923 | (3½% g M-N).
sf 115,681..1930 | sf $10,000..1942
sf 66,063..1940 | 540,000..1942
sf 566,653..1942 | 100,000..1953
sf 52,500..1952 | 250,000..1954
Amer. Museum of Natural Hist.
(3½% g M-N). | (3% g M-N).
$550,000..1928 | sf $150,000..1940
300,000..1929 | sf 200,000..1941
100,000..1953 | sf 55,000..1952
100,000..1954 | sf 72,500..1953
Bklyn. Inst. of Arts & Sciences.
(3½% g M-N). | (3% g M-N).
$300,000..1930 | sf $300,000..1941
150,000..1954 | sf 49,500..1952
Metropolitan Museum of Art.
(3½% g M-N). | sf $105,000..1941
$600,000..1928 | sf 131,000..1942
(3% g M-N). | sf 14,000..1952
sf $50,000..1929 | sf 20,000..1953
sf 70,000..1940
Drpt. of Corrections Bldg.
(3½% g M-N). | $150,000..1952
$300,000..1928 | (3% g M-N).
650,000..1929 | sf $40,000..1928
Department Public Charities.
(3% g M-N). | sf $405,000..1952
sf $31,518..1929 | sf 127,500..1953
sf 287,000..1940 | (3½% g M-N).
sf 35,000..1941 | $175,000..1953
sf 61,000..1942 | 200,000..1954
Court-House—Appellate.
3½g   M-N $250,000......1928
3½g   M-N   375,000......1929
3g   M-N   sf 85,000......1929
Criminal Ct.-House (3% g M-N).
sf $20,000..1923 | sf $35,000..1953
sf 97,000..1952
New Hall of Records.
(3% g M-N). | $250,000..1930
sf $150,000..1929 | 2,810,000..1940
(3½% g M-N). | 500,000..1952
$500,000..1928 | 700,000..1952
Health Department Buildings.
(3% g M-N). | (3½% g M-N).
sf $107,500..1952 | $250,000..1953
sf 74,000..1953 | 200,000..1954
sf 1,000..1954
Botanical Museum.
3½g   M-N $200,000......1928
3g   M-N   sf 175,000......1928
Alt. & Rep'rs, Qu. Co. C't H'se.
3g   M-N   sf $5,000......1953
Rep'rs N. Y. Co. Court-House.
3g   M-N   sf $5,000......1953
Construction C't-House, Bronx.
3g   M-N   sf $10,000......1953
Library Bldg., Bryant Park.
(3½% g M-N). | (4% g M-N).
$500,000..1929 | sf $500,000..1955
500,000..1942 | sf 1,000..1956
5,000..1952 | 249,000..1956
599,000..1952 | 472,400..1957
1,000,000..1954 | 500,000..1958
(3% g M-N). | 1,300,000..1959
sf 150,000..1956 | (4½% g M-N).
sf 115,000..1957 | 1,000,000..1957
sf 610,000..1958
Library Bldg., Brooklyn.
3sg   sf $70,000..1952 & 1953
Public Building, Crotona Park.
3½g   M-N $75,000......1954
Hospital Bldg., Gouverneur Slip.
(3½% g M-N). | $100,000..1954
$50,000..1928 | (3% g M-N).
85,000..1930 | sf 8,000..1953
New Harlem Hospital.
3g   M-N   sf $20,322......1952
3½g   M-N   200,000......1954
3g   M-N   sf 13,000......1952
Repairs to C't House, Manh'tan
3g   M-N   sf $28,537......1952
3g   M-N   2,500......1953
New Buildings, Wards Island & Central Islip.
3g   M-N 1929
Court-House Site, Bronx.
3½g   M-N   sf $147,079......1940
Richmond Co. Jail (3% g M-N).
sf $3,000..1952 | sf $55,000..1953
Hall of Records, Kings County.
3½g   M-N $400,000......1952
3g   M-N   sf 20,000......1941
Site Montague St. Lib. (3%gM-N).
sf $40,000..1952 | sf $30,000..1953
Borough Bldg., Richmond.
3g   M-N   sf $44,000......1952
3g   M-N   sf 93,491......1953
3½g   M-N   50,000......1954
New Hospital, Bronx.
3g   M-N   sf $46,000......1953
3½g   M-N   50,000......1954
Court Building, Brooklyn.
3g   M-N   sf $7,500......1953
Borough Hall, Queens.
3g   M-N   sf $40,000......1953
New Bellevue Hospital.
3½g   M-N $50,000......1954
Court House, Gates Ave., Bklyn.
3g   M-N   sf $35,000......1953
13th Dist. Municipal Court.
3g   M-N   sf $127,000......1953

DOCKS AND FERRIES.
(3% g M-N). | $2,939,000..1929
sf$2,075,294..1928 | sf 68,000..1940
sf 1,374,706..1940 | 2,432,000..1940
sf 1,800,000..1941 | 650,000..1941
sf 850,000..1942 | sf 100..1952
sf 1,000,000..1952 | 4,999,900..1952
(3½% g M-N). | sf 15,000..1953
sf 200,000..1928 | 2,985,000..1953
1,400,000..1928 | sf 9,000..1954
sf 61,000..1953 | 14,111,000..1954

PARKS AND PARKWAYS.
St. John's Park (9th Ward).
3g   M-N   sf $50,000......1916
3g   M-N   sf 15,000......1941

Harlem River Driveway.
3½g   M-N $300,000......1940
Construction and Improvement of Parkways.
3g   M-N   sf$100,000......1940
3g   M-N   sf 10,000......1941
3g   M-N   sf 80,000......1942
3g   M-N   sf 10,000......1953
3½g   M-N   sf 2,000......1929
Central Park Asphalt Walk.
3g   M-N   sf $2,000......1940
Spuyten Duyvil Parkway.
3g   M-N   sf $65,000......1923
3g   M-N   sf 30,000......1941
Public Parks, 27th-28th Sts.
3g   M-N   sf $1,248......1921
Public Park (11th Ward).
3g   M-N   sf $198,779......1920
3g   M-N   sf 14,000......1940
3½g   M-N   2,000,000......1940
Public Parks, Twelfth Ward.
3g   M-N   sf $29,495......1921
3g   M-N   sf 20,000......1941
3g   M-N   sf 7,500......1942
3g   M-N   sf 5,049......1953
Public Park, Hester Street.
3g   M-N   sf $31,995......1920
3g   M-N   sf 1,000......1942
3g   M-N   sf 125,000......1941
3½g   M-N   2,050,000......1941
Improvements, Riverside Park.
3g   M-N   sf $153,500......1921
3g   M-N   sf 91,611......1940
3g   M-N   sf 75,000......1940
3g   M-N   sf 15,809......1942
3g   M-N   sf 3,000......1952
Riverside Drive Extension.
3½g   M-N $500,000......1928
3½g   M-N   100,000......1929
3g   M-N   sf$20,000......1941
{150,000}
3g   M-N   sf 50,000......1942
3g   M-N   sf 48,703......1952
3g   M-N   sf 36,000......1953
3½g   M-N   50,000......1953
3½g   M-N sf { 80}......1954
{749,920}
Completion Riverside Pk.&Dr.
3g   M-N   sf $1,500......1940
Public Parks, 145th-155th Sts.
3½g   M-N $1,365,000......1929
Park, 52d & 54th Streets.
3g   M-N   sf $7,162......1929
3½g   M-N   1,250,000......1941
Park, 76th St. & East River.
3g   M-N   sf $11,541......1942
3½g   M-N   350,000......1953
Public Park, 111th & 114th Sts.
3g   M-N   sf $1,738,362......1928
3g   M-N   sf 170,033......1918
3g   M-N   sf 65,000......1929
3½g   M-N   886,886......1940
Prospect Park—improvement.
3g   M-N   sf $10,000......1942
New Parks, 23d-24th Wards.
2½g   M-N   sf $5,000..1909-1929
2½g   M-N   sf 8,000......1929
3g   M-N   sf 12,500......1929
Park, Worth and Baxter Sts.
3g   M-N   sf $185,605......1942
Improvement Parks, Parkways and Drives.
3g   M-N   sf $123,500......1921
3g   M-N   sf 15,000......1918
3g   M-N   sf 125,000......1942
3½g   M-N   150,000......1942
3½g   M-N   250,000......1952
3g   M-N   sf 622,500......1952
3½g   M-N sf { 15,000}......1953
{435,000}
3½g   M-N sf { 1,000}......1954
{799,000}
3g   M-N   sf 806,500......1953
Improve. Wm. H. Seward Park.
3g   M-N   sf $30,000......1942
3g   M-N   sf 100,000......1952
3g   M-N   sf 6,300......1953
Improvements Crotona Park.
3g   M-N   sf $30,000......1928
Bronx Park Zoological Garden.
(3% g M-N). | $100,000..1941
sf $75,000..1941 | (3½% g M-N).
sf 125,000..1942 | $49,900..1952
sf 25,000..1951 | 100,000..1953
sf 125,100..1952 | 100,000..1954
sf 63,000..1929
Skate and Golf House, Van Cortlandt Park.
3g   M-N   sf $20,000......1940
Silver Lake Park, Richmond.
3g   M-N   sf $85,000......1940
{30,000}
Entrance Central Pk., 66th St.
3g   M-N   sf $8,200......1940
Botanical Garden, Bronx Park.
3g   M-N   sf $125,000......1941
3g   M-N   sf 50,000......1942
3g   M-N   sf 69,000......1952
3½g   M-N   50,000......1952
3g   M-N   sf 20,000......1953
3½g   M-N   100,000......1954
Improvement of Central Park.
3g   M-N   sf $7,883......1941
Improvement of Parks, Borough of Richmond.
3g   M-N   sf $5,000......1941
3g   M-N   sf 31,500......1942
3g   M-N   sf 1,000......1952
4g   M-N   sf 4,096......1953

RAPID TRANSIT.
Rapid Transit RR.
3½g   M-N sf { $214,500}1948 & 1949
{7,785,500}
3½g   M-N   2,500,000......1950
3g   M-N   1,500,000......1950
3½g   M-N sf { 4,100}......1951
{8,445,900}
3½g   M-N sf 1,166,000......1952
3g   M-N   sf 29,500......1952
{9,970,500}
3½g   M-N   sf$38,300......1953
{14,961,700}
3½g   M-N sf { 56,000}......1954
{4,644,000}
3½g   M-N   4,750,000......1954
3½g   M-N   sf 250,000......1955
3½g   M-N   500,000......1936
3g   M-N   sf 36,000......1952
M-Nsf 1,500,000......1958
4g   M-N   sf 204,825......1957
4g   M-N   sf 632,500......1958
M-N { 9,000}......1958
{1,499,500}
4g   M-N   3,200,000......1959
4g   M-N   sf 213,012......1959

NEW YORK CITY (Continued).
4g --- sf 10,000.......1960
4g sf973,079.......1953
4¼g M-S sf20,000.......1960
{5,980,000}
(Subject to call after 1930.)
4¼g M-S {sf14,000}.......1960
{8,486,000}
4¼g M-S {sf366,160}Mar 1 1962
{19,633,840}
4½g M-N 4,500,000.......1957
3g --- sf 1,172,472.......1963
4¼s g'14M-S 10,000,000.Mch 1 1964

SCHOOLS AND COLLEGES.
School-Houses, Sites & Bldgs.
3½g M-N $1,820,785.......1928
3½g M-N 300,000.......1940
3g M-N sf 1,174,055.......1928
3½g M-N 1,800,000.......1942
3½g M-N 1,500,000.......1952
3½g M-N {sf13,000}.......1953
{3,187,000}
3g M-N sf 750,000.......1952
3g M-N sf 200,000.......1953
3½g M-N {sf145,000}.......1954
{5,455,000}
Boroughs of Manhattan & Bronx
3g M-N $1,656,327.......1929
3½g M-N sf 8,273.......1940
3½g M-N 1,700,000.......1929
3½g M-N {sf 14,000}.......1940
{1,859,000}
3½g M-N 1,000,000.......1941
3g M-N sf 1,000,000.......1941
Borough of Brooklyn.
3g M-N sf $85,615.......1929
3g M-N sf 7,385.......1940
3g M-N sf 300,000.......1941
3½g M-N 1,800,000.......1929
3½g M-N {sf 2,000}.......1940
{2,188,000}
3½g M-N 900,000.......1941
Borough of Queens.
3g M-N sf $7,650.......1929
3g M-N sf 40,350.......1940
3g M-N {sf 100,000}.......1941
{100,000}
3½g M-N 200,000.......1941
3½g M-N {sf 50,000}.......1929
{450,000}
3½g M-N {sf 5,000}.......1940
{145,000}
Borough of Richmond.
3g M-N sf $47,000.......1940
3½g M-N 100,000.......1929
3g M-N 150,000.......1941
High-Schools and Sites.
3g M-N sf 246,852.......1929
3½g M-N sf 26,419.......1940
3½g M-N 813,484.......1940
3½g M-N 800,000.......1941
3½g M-N 75,000.......1953
3½g M-N sf 112,637.......1941
3g M-N sf 1,000.......1951
Borough of Richmond.
3g M-N sf $100,000.......1941
3g M-N sf 75,000.......1953
Medical College Dormitory.
3g M-N sf $50,000.......1952
3g M-N sf 3,000.......1953
Site College of City of N. Y.
3g M-N sf $14,861.......1941
3g M-N sf 121,110.......1942
3g M-N sf 16,052.......1942
College City of N. Y. Bldgs.
3g M-N sf $500,000.......1952
3½g M-N 100,000.......1954

STREETS AND DRIVEWAYS.
Awards for Change of Grade.
3g M-N sf $115,480.......1928
3g M-N sf 217,720.......1941
3½g M-N 250,000.......1940
3g M-N sf 187,500.......1942
3g M-N sf 7,000.......1952
3½g M-N 100,000.......1954
3g M-N sf9,500.......1953
3g M-N sf 165,000.......1953
3g M-N sf 32,500.......1953
Paving Jerome Avenue.
3½g M-N sf $60,000.......1928
3s --- sf 1,000.......1952
3s --- sf 6,000.......1953
Re-Paving Streets.
3g M-N sf $310,000.......1928
3½g M-N 250,000.......1928
3½g M-N 300,000.......1929
3g M-N sf 24,000.......1941
3g M-N sf 642,500.......1953
3g M-N sf 25,000.......1952
3½g M-N {sf 39,000}.......1940
{2,411,000}
3½g M-N {sf 1,000}.......1941
{1,099,000}
3½g M-N {sf 50}.......1942
{1,099,950}
3½g M-N 1,500,000.......1952
3½g M-N 750,000.......1953
3½g M-N 3,150,000.......1954
Bedford Ave. Improve., Bklyn.
3g M-N sf $21,000.......1924
Grand St. Impt., Brooklyn.
3g --- $10,200.......1940
Acquiring Land, William St.
3g M-N sf $1,800.......1953
Street and Park Openings.
3g M-N sf $74,619.......1929
3g M-N sf 2,598,211.......1940
3g M-N sf 538,700.......1941
3g M-N sf 2,265,578.......1942
3g M-N sf 4,193,188.......1952
3g M-N sf $26,226.......1953
3½g M-N {sf 500}.......1929
{1,848,607}
3½g M-N {sf 1,112,076}.......1941
3½g M-N 1,000,000.......1952
3½g M-N {sf 13,040}.......1953
{1,996,960}
3½g M-N 600,000.......1954
Improvement Atlantic Avenue.
3g M-N sf $250,000.......1942
3g M-N sf 680,000.......1952
3g M-N sf 108,500.......1953
3½g M-N 150,000.......1953
3½g M-N 100,000.......1954
Widening Roadway, 59th St.
3g M-N sf $5,000.......1941
3g M-N sf 40,000.......1942

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.......1952
3g M-N sf 680,498.......1953
3g M-N sf 482,500.......1953
3½g M-N 500,000 1919 & 1952
3½g M-N 650,000.......1953
3½g M-N 2,500,000.......1954
3½g M-N 6,750,000.......1954
3g M-N sf 145,000.......1954
3g M-N sf 1,588,500.......1955
4g M-N sf 10,000.......1955
3g M-N {1,990,000}
4g M-N {sf 80,000}.......1956
{4,170,000}
3g M-N sf 1,653,000.......1956
4g M-N 3,600,000.......1957
4g M-N 4,000,000.......1958
4g M-N 2,000,000.......1958
4g M-N sf 55,000.......1924
3g M-N sf 695,000.......1925
3g M-N sf 85,000.......1926
3g M-N sf 51,500.......1957
3g M-N sf 2,709,000.......1958
4g M-N 100.......1925
4g M-N $11,000.......1926
4g M-N 16,000,000.......1959
4g M-N sf 10,463,225.......1959
3g --- sf 1,004,400.......1960
4¼g M-S 12,000,000.......1960
(Subject to call after 1930.)
4¼g M-S {sf$209,000}.......1960
{21,291,000}
4¼g M-S {sf 137,150}Mar 1 1962
{19,862,850}
3s g '12 --- sf$150,000.......1922
3g '13 --- sf4,200,000.......1938
3g --- sf 1,425,705.......1939
Water Mains and Pumping.
3g M-N sf $106,343.......1918
3½g M-N 350,000.......1920
Laying Water Mains.
3½g M-N {sf 7,000}.......1917
{293,000}
3g M-N sf 50,000.......1917
Long Island Water Plant.
3½g M-N {sf $1,000}.......1918
{569,000}
Sanitary Protection of Water.
3½g M-N sf $200,000.......1917
3½g M-N 350,000.......1917
3g M-N sf100,000.......1919
3½g M-N sf100,000.......1919
3½g M-N {sf 100}.......1920
{499,900}
3g M-N sf 500,000.......1921
3g M-N 250,000.......1952
Laying Water Mains, Brooklyn.
3g M-N sf $200,000.1918 & '19
3g M-N {sf 25,850}.......1920
{819,150}
3g M-N sf 29,000.......1952
3g M-N sf 47,500.......1953
3½g M-N 150,000.......1920
New Aqueduct.
3g --- {sf $300,000}.......1917
3½g --- {sf 10,000}.......1917
3½g --- {1,990,000}
3g --- {sf 450,000}.......1918
3½g --- {sf 5,000}.......1918
{345,000}
3g --- sf 300,000.......1919
3½g --- {sf129,500}.......1919
{2,520,000}
3g --- {sf 90,000}.......1920
3g --- {2,200,000}.......1920
3½g A-O {sf 21,000}.......1921
{479,000}
3g --- sf 200,000.......1922
3½g --- {1,500,000}.......1952
3g --- sf 1,530,000.......1953
3½g --- {350,000}.......1953
3g --- {sf70,000}.......1954
3½g --- {sf 19,800}.......1922
{480,200}
3½g A-O 1,000,000.......Apr 1 1954
MISCELLANEOUS.
Department Street Cleaning.
3g M-N sf $100,000.......1929
3½g M-N 300,000.......1929
3g M-N sf 62,668.......1940
3g M-N sf 355,474.......1952
3g M-N 159,000.......1953
3½g M-N sf 201,431.......1942
3½g M-N 200,000.......1954
3½g M-N 100,000.......1953
Fire Department.
3g M-N sf $300,000.......1929
3½g M-N 241,000.......1941
3g M-N sf 800,000.......1941
3g M-N sf 161,000.......1953
3½g M-N sf 12,500.......1954
3½g M-N 50,000.......1953
3½g M-N 250,000.......1954
Police Department.
3g M-N sf $136,390.......1940
3g M-N sf 375,000.......1941
3½g M-N 200,000.......1954
Improvement Wallabout Basin.
3g M-N sf $100,000.......1953
Public Bath, Rivington Street.
3½g M-N sf $50,000.Nov 1 1928
3g M-N sf 20,000.......1928
Public Baths, City of N. Y.
3g M-N sf $150,000.......1942
3g M-N sf 72,000.......1952
3g M-N sf 50,000.......1953
3g M-N 250,000.......1952
3½g M-N 350,000.......1954
3½g M-N 100,000.......1953
Monument to General Fowler.
3g M-N sf $1,550.......1952
Soldiers' Memorial Arch.
3g M-N sf $5,000.......1929
3g M-N sf 2,000.......1940
3½g M-N {sf 10,000}.......1940
{190,000}
3½g M-N 43,000.......1942
Department of Health.
3g M-N sf $25,000.......1941
3g M-N sf 3,000.......1942
3g M-N sf 44,287.......1919
Construction of Sewers, Bkln.
3g M-N sf $1,000.......1953
3½g M-N 100,000.......1953
3½g M-N 100,000.......1954
3½g M-N 167,000.......1942
Carnegie Library Sites.
3g M-N sf $250,000.......1942
3g M-N sf 202,155.......1952
3g M-N sf 173,500.......1953
3½g M-N 90,000.......1953
3½g M-N 250,000.......1954

Assessment on City Property.
½g M-N $1,000,000.......1945
Redem. Assess. Bonds, Park Av.
3½g M-N $458,000.......1929
3g M-N sf 210,801.......1929
Land Awards.
3g M-N sf $5,000.......1942
3g M-N sf 1,000.......1952
3g M-N sf 4,000.......1953
Imp. Toilet Facilities (CityPks.)
3g M-N sf $3,000.......1952
3g M-N sf 11,500.......1952
3g M-N sf 21,500.......1953
Comfort Station, Brooklyn.
3g M-N sf $60,000.......1952
3g M-N sf 68,000.......1953
Public-Comfort Sta., Manhat.
3g M-N sf $10,000.......1952
3g M-N sf 16,000.......1953
3½g M-N 50,000.......1953
3½g M-N 100,000.......1954
Fire-Alarm Telegraph, Richm'd.
3g M-N sf $2,000.......1953
Maps 2d, 3d & 4th Wards, Q'ns.
3g M-N sf $42,500.......1953
Maps 2d & 5th Wards, Richm'd.
3g M-N sf $20,000.......1953
Various Municipal Purposes.
3½ g M-N {sf $150,750}.......1954
{34,349,250}
3½g M-N 12,500,000.......1955
3g M-N sf 186,735.......1926
3g M-N sf 13,500.......1924
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
{17,352,480}
3g M-N sf 5,000.......1936
4g M-N {10,495,000}
4g M-N {sf 395,500}.......1956
{33,601,500}
3g M-N sf 1,319,295.......1956
3g M-N sf 2,555,824.......1957
4g M-N 9,000,000.......1957
4½g M-N {sf 2,000}.......1957
{63,498,000}
4g M-N 14,000,000.......1958
4g M-N 360,440.......1957
3g M-N sf 6,510,575.......1958
4g M-N 30,000,000.......1959
3g M-N sf 2,345,559.......1959
3g M-N sf 775,542.......1960
4¼g M-S 32,000,000.......1960
(Subject to call after 1930.)
4¼g'10M-S {sf 292,000}.......1960
{29,708,000}
4½g M-S {sf 71,000}Mar 1 1962
{24,929,000}
3g'12 --- sf 7,500,000.......1922
3g --- sf5,000,000.......1938
4½g M-S {sf 100}Mar 1 1963
{24,999,900}
3g --- sf 1,198,268.......1939
3 g --- sf 3,400,000.......1923
4½g'14M-S 35,000,000.Mar 1 1964
3g --- 1,000,000.......1924
Fire-Boat Seth Low, Repairs.
3g M-N sf $22,500.......1953
Construction New Fire-Boat.
3g M-N sf $8,500.......1953
Topographical Bureau, Bronx.
3g M-N sf $2,000.1953 & 1954
Rebuilding Retaining Wall.
Edgecomb Avenue.
3g M-N sf $5,000.......1953
Webster Avenue Relief Sewer.
3g M-N sf $2,500.......1953
Improving & Equipping Brown-
Stone Bldg., City Hall Park.
3g M-N sf $1,000.......1953
Spuyten Duyvil & Pt. Mor. RR.
3g M-N sf $551,025.......1953
ASSESSMENT BONDS.
3 M-N sf $20,000On or aft.'10
3 M-N sf 320,100On or aft.'11
3 M-N sf 500,000On or aft.'12
3 M-N sf 83,129On or aft.'04
3 M-N sf 100,000On or aft.'05
3 M-N sf 200,000On or aft.'07
3 M-N sf 2,500On or aft.'05
3 M-N sf 1,000On or aft.'06
3 M-N sf 10,000On or aft.'07
3 M-N sf 7,500On or aft.'08
3 M-N sf 4,000On or aft.'09
3 M-N sf 5,000On or aft.'13
3 --- sf 31,000On or aft.'13
3 --- sf7,510,000On or aft.'14
3 --- sf 3,597,300 On or aft.'15
3 M-N sf 650,000On or aft.'07
3 M-N sf 984,380On or aft.'08
4g M-N sf 930,000.......1916
3½g M-N 1,000.......1914
3g M-N sf 351,620.......1917
4¼g M-N 6,500,000.......1917
4g M-N 500,000.......1918
4g M-N {sf1,000}.......1919
{1,999,000}
3g M-N sf 18,424On or aft. '99
3g M-N sf 11,515On or aft.'00
3g M-N sf 17,185On or aft.'01
3g M-N sf 9,000On or aft.'02
3g M-N sf 12,097On or aft.'03
3g M-N sf 2,600On or aft.'04
3g M-N sf61,676On or aft.'05
3g M-N sf50,000On or aft.'04
3g M-N sf 162,735.......1926
3g M-N sf 20,171On or aft.'06
3g M-N sf 1,000On or aft.'07
4g M-N 29,000.......1915
4g M-N 1,645,000.......1916
4¼g M-N 1,500,000.......1917
3g --- sf 597,500 On or aft.'15
3g --- sf 1,000 On or aft.'14
3g --- sf5,000,000 On or aft.'14
3g --- sf 3,000,000 On or aft.'15
3g --- sf 20,000{On or after
{1922-1923
3g --- sf 500 On or aft.'11
GENERAL FUND BONDS.
Issued under the provisions of the
Greater New York Charter as
amended by Chap. 103, Laws of 1903.
General Fund Bonds.
3g M-N sf $183,000,000.......1930

BOROUGHS OF MANHATTAN
AND THE BRONX.
DEBT OF OLD CITY OF N. Y.
In the following statement loans
wholly in the sinking fund are dis-
tinguished by sf prefixed to the
amount outstanding.
a Secured by Special Sinking Fund,
Derived by Annual Taxation,
Act of June 3 1878—

Additional Water Stock.
3 A-O {$100,000}.Oct 1 1933
{sf45,000}
(Subject to call after Oct. 1 1913.)
3½ A-O 300,000..Oct 1 1933
(Subject to call after Oct. 1 1913.)
CONSOLIDATED STOCK.
New York Bridge Bonds.
3 M-N sf $330,000.......1922
3 M-N 100,000.......1923
3 M-N sf 120,000.......1925
3 M-N sf 30,000.......1926
Metropolitan Museum of Art.
3½g M-N $200,000.......1916
Bridge over Harlem River East
of Broadway.
3 M-N sf $45,000.......1919
Amer. Museum of Nat. History.
3 M-N sf $474,103.......1920
3 M-N 475,000.......1920
3 M-N sf 50,000.......1925
3½g M-N {sf 5,000}.......1917
{245,000}
Br'k Av. Brg., N. H. & H. RR.
3 M-N sf $50,000.......1921
Bridges over Bronx River.
3 M-N sf $5,000.......1919
3 M-N sf 15,000.......1920
3 M-N sf 30,000.......1919
Bridge over Harlem R., 153d St.
3 M-N sf $30,000.......1919
Girard and Walton Ave. Bridge.
3 M-N sf $15,000.......1922
Harlem River Bridges.
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
McCombs Dam Bridge.
3 M-N sf $69,388.......1916
Bridge Connecting Pelham Bay
Park and City Island.
3 M-N sf $1,000.......1916
3 M-N sf 34,000.......1919
Harlem River "Ship Canal."
3 M-N sf $45,969.......1915
3 M-N sf 36,573.......1919
3g M-N sf 80,000.......1920
Harlem River Bridge.
Third Avenue.
3 M-N sf $85,000.......1915
3 M-N sf 204,038.......1920
3 M-N sf 15,000.......1916
3½g M-N 250,000.......1916
3½g M-N {sf 500}.......1917
{399,500}
3g M-N 400,000.......1920
3g M-N sf 655,980.......1920
3½g M-N 400,000.......1918
155th Street.
3 M-N sf $1,140,000.......1916
3 M-N sf 5,000.......1917
3g M-N 374,181.......1920
First Avenue.
3 M-N sf $180,000.......1920
City Improvement Stock.
3g M-N {sf 65,500}.......1915
{713,272}
Castle Garden Imp. Aquarium.
3 M-N sf $70,000.......1920
New Parks, 23d & 24th Wards.
2½ M-N sf$5,228,100.......1929
(Subject to call after 1909.)
2½ M-N 4,595,000.......1929
(Subject to call after 1909.)
Re-Paving.
3 M-N sf $500,000.......1916
3 M-N sf 525,000.......1920
3g M-N 700,000.......1920
3½g M-N 475,000.......1916
3½g M-N 600,000.......1917
3½g M-N {sf 1,000}.......1918
{1,399,000}
Seventh District Police Court.
3 M-N sf $373,636.......1916
3 M-N sf 14,485.......1917
3g M-N 199,000.......1920
Public Driveway.
3 M-N sf $1,700,000.......1918
3g M-N {sf 90,000}.......1920
{710,000}
3½g M-N 250,000.......1916
Washington Bridge Park.
3 M-N sf $16,779.......1915
3 M-N sf 20,000.......1920
3g M-N {sf 3,000}.......1920
{637,000}
Gore of Land, 135th Street.
3 M-N sf $183,500.......1916
Mulberry Bend Park.
3g M-N {sf 1,000}.......1924
{1,583,371}
3 M-N 100,000.......1920
Crotona Park, Public Bldgs.
3 M-N sf $36,947.......1920
Fire Department.
3 M-N sf $150,000.......1915
3 M-N sf 600,000.......1916
Street and Park Opening.
3½g M-N {sf $2,000}.......1918
{1,866,867}
Street-Cleaning Department.
3½g M-N sf $150,000.......1916
College of the City of N. Y.
3 M-N sf $350,000.......1915
3½g M-N {sf $1,000}
{157,600}
High-School Bonds.
3 M-N sf $5,000.......1916
New Hall of Records.
3 M-N sf $105,100.......1923
Bldgs. for Botanical Museum.
3 M-N sf $125,000.......1921
Riverside Park.
3 M-N sf $55,000.......1921
Paving Jerome Avenue.
3 M-N sf $125,000.......1922
Board of Health.
3 M-N sf $38,028.......1919
Re-Paving 3d Ave., 23d Ward.
3 M-N sf $50,000.......1920
3g M-N sf 14,000.......1923
Re-Paving Avenue A.
3 M-N sf $100,000.......1920
Re-Paving 23d & 24th Wards.
3 M-N {sf $13,425}.......1920
{sf 400,000}.......1921
3½g M-N {100,000}.......1917
{85,000}.......1920
Fire Hydrant.
3 M-N sf $50,000.......1925
3½g M-N 50,000.......1925
3 M-N sf 25,000.......1925
Public Park, 12th Ward.
3 M-N sf $66,308.......1921

NEW YORK CITY (Concluded).

Police Department.
3g M-N sf $1,000 1925
59,550
3½g M-N 100,000......1916
3 M-N sf 14,000......1918
3½g M-N 20,000......1918

New East River Bridge.
3 M-N sf $137,325......1920
3½g M-N 100,000......1917
3½g M-N sf 10,000......1918
290,000

Public Park (St. John's).
3½g M-N $554,565......1916
3 M-N sf $35,000......1916

Public Park, 111th & 114th Sts.
3 M-N sf $79,848......1917
3 M-N 8,842......1918

State Tax for Insane.
3½g M-N sf $40......1916
1,199,960
3½g M-N 177,000......1915

Fort Washington Park.
3½g M-N sf $22,000......1918
845,310

Extension Kings Bridge Road.
3 M-N sf $2,000......1919

Impt. Park, Parkways & Drives.
3½g M-N $123,000......1917
3½g M-N 175,000......1918
3 M-N sf 690,000......1919
3g M-N sf 5,000......1920
305,000
3 M-N sf 37,000......1918
3 M-N sf 102,000......1921

Redemption Bonds.
3½g M-N sf $165,000......1922
6,835,000

Redemp. Assess. Bds., Park Av.
3 M-N sf $100,000......1920

School-House Bonds.
3½g M-N sf $20,000......1915
1,905,141
3 M-N sf 1,453,402......1916
3 M-N sf 122,886......1916
3½g M-N 3,691,270......1916
3½g M-N 112,058......1916

Public Park, 11th Ward.
3 M-N sf $23,709......1920

Public Park, 27th & 28th St.
3 M-N sf $16,696......1921

Public Park, Hester St.
3 M-N sf $12,790......1920
3 M-N sf 1,271......1923
3 M-N sf 2,500......1924

Impr. Spuyten Duyvil Parkway.
3 M-N sf $55,000......1923

Melrose Avenue Viaduct.
3 M-N sf $25,000......1922

Department of Correction.
3 M-N sf $50,000......1921
3½g M-N 250,000......1918

Hospital Bldg., Gouverneur Slip.
3 M-N sf $65,000......1916

Department of Charities.
3 M-N sf $418,175......1921
3½g M-N 350,000......1918

Ambulance Station, E. 17th St.
3 M-N sf $50,000......1916

Croton Water Mains.
3½g M-N sf $250,000......1918
3½g M-N 400,000......1916

Court House, Appellate Division
3½g M-N $389,432......1918
3 M-N sf 64,594......1919

ANNEXED TERRITORY BONDS.

Town of Morrisania—
Central Av. construction...... 7 Annually 1915......$500
{ Semi 1916 1980 }
{ annually $1,000 y'rly} 65,000
Central Av. construction...... 7 Annually & 1915 to 2147 { } 10,500
Town of West Farms—
Central Av. construction...... 7 {semi an. $1,000 y'rly} 219,500

These bonds mature $1,000 yearly, except in the years 1916 and 1917 when in each year $1,500 mature; in 1949 and 1975, none; in 1950, $2,000; in 1959 and 2147, each $500. Interest on about one half the bonds is paid annually, on the remainder semi annually.

Village of Williamsbridge...... { Highway Improvement $82,000 / Sewers 175,000 } $257,000

Town of Westchester...... { Improvements $165,000 / School district 11,000 } 176,000

Village of Wakefield, highway Improvements...... 29,990

INTEREST—WHERE PAYABLE.—Coupon interest is payable at Guaranty Trust Co.; registered interest at office of City Comptroller.

BOROUGH OF BROOKLYN.
OLD CITY OF BROOKLYN

The old city of Brooklyn covered the entire area of the county of Kings the county government being consolidated with that of the city on Jan. 1 1896 under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this Act, "the debt of the said county shall not be deemed to be, or be included as, a part of the debt of the City of Brooklyn, within the meaning of the provision of the constitution of the State of New York limiting the power of cities to incur indebtedness." (See "Chronicle," Vol. 62, p. 49.) The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January 1896.

Borough of Brooklyn—Old City of Brooklyn—(Con.).

Arrearage.
4 J-J sf $150,000......July 1 1923
4 700,000......May 1 1924
(Subject to call.)
4 J-J $549,000......July 1 1924

County Deficiency.
3½g J-J sf $348,000......Jan 1 1927
3½g J-J { 1,500}......Jan 1 1936
698,500

N. Y. & Bklyn. Bridge Const.
6 J-J $300,000......July 1 1916
5 J-J 500,000......July 1 1917
5 J-J 250,000......July 1 1918
5 J-J 810,000......July 1 1919
5 J-J 319,000......July 1 1920
4 J-J 371,000......July 1 1921
4 J-J 400,000......July 1 1922
4 J-J 200,000......July 1 1923
4 J-J 257,000......Jan 1 1925
4 J-J 300,000......July 1 1927
4 J-J 356,000......July 1 1928

New York Bridge.
7 J-J $201,000......July 1 '15-'16
7 J-J 96,000......July 1 1917
7 J-J 100,000......July 1 1918
7 J-J 104,000......July 1 1919
7 J-J 190,000......July 1 1920
7 J-J 191,000......July 1 1921
7 J-J 154,000......July 1 1922
7 J-J 65,000......July 1 1924

Memorial Monument Bonds.
3½g J-J $40,000......Jan 1 '24-'27
3½g J-J 7,000......Oct 4 1917

Dock Bonds.
3½ M-N sf $16,000......1915
1,134,000
3 M-N sf 12,000......1917
988,000 1916 & 1917
3 M-N sf 500,000......1918
500,000
3 M-N sf 2,000......1919
998,000
2½ M-N sf 50,000......1919
2½ M-N sf 400,000......1920
3 M-N sf 76,000......1920
974,000
3 M-N sf 900,500......
1,199,500
3 M-N sf 2,480,000......1922
3 M-N 20,000......1922
3 M-N sf 1,670,000......1923
3 M-N 855,000......1923
3 M-N sf 935,000......1924
3 M-N 1,150,000......1924
3¼ M-N 500,000......1924
3 M-N sf 30,000......1925
3½g M-N sf 2,500......1928
1,747,500
3 M-N 250,000......1928
3g M-N sf 12,000......1925
1,148,000
3½g M-N sf 1,000......1926
999,000
3½g M-N sf 6,000......1927
3,994,000

Bldgs. for Pub. Health & Comf't
3 M-N sf $25,000......1919

Public Bath, Rivington Street.
3 M-N sf $30,000......1919

b.—Secured by Special Sinking Fund Derived from Annual Taxation Under Provisions of the Constitutional Amendment Adopted Nov. 4 1884—

Additional Water Stock.
3sg M-N { $2,000......1914 / sf 64,000......1915 } 2,965,500
3½g A-O 1,750,000......Oct 1 1916

Payable from Taxation or from Sinking Fund, if Approved by Commissioners, Provided Such Payment Shall Not in Any Way Impair the Preferred Claims thereon. (Section 6, Chap. 383, Laws of 1878)—

Consolidated Stock—City.
6 -- $500......1901

Consolidated Stock—County.
3.3-10g J-J $699,000......1917
3.3-10g J-J { sf 50,000}......1918-1921 } 7,950,000

Tax-Relief Bonds.
7 -- $2,500......1890

c.—Payable from Assessments or from the Sinking Fund, if the Commissioners Thereof Approve, Provided such Payments Shall Not in Any Way Impair the Preferred Claims Thereon (See Sec. 6, Chap. of 1878).
3 M-N sf $75,000......On or aft. '88
3 M-N sf 36,042......On or aft. '95
3 M-N sf 5,888......On or aft. '96
3 M-N sf 13,019......On or aft. '97
3 M-N sf 30,588......On or aft. '98

New East River Bridge.
3½g J-J $25,000......Jan 1 1935
3½g J-J { 100,000}......Jan 1 1936
50,000
3½g -- { sf 53,000}......1937
309,325

N. Y. & Bklyn. Bdge. Terminals.
3½g J-J $100,000......1919
3½g J-J 40,000......Jan 1 1922
3½g J-J 600,000......Jan 1 '26-'31
3½g M-S 60,000......Mch 12 1926
3 J-J { 300,000......Jan 1 '23-'25 / sf 60,000}......Jan 1 1922

Approach.
4 J-J { $200,000......July 1 '25-'26 / 75,000}......July 1 1927
3½ J-J { $200,000......July 1 1927 / sf 82,000}......Jan 1 1927
3½ J-J 1,200,000......1923-1926
3½g J-J 100,000......Jan 1 1928
3½g J-J 70,000......Jan 1 1929

Bridge Connecting Counties of Kings and Queens.
3½g J-J $112,000......Jan 1 1936

City-Hall Improvement Bonds.
3½g J-J $95,000......Jan 1 1920
3½g J-J 35,000......Jan 1 1920
3½g J-J 25,000......Jan 1 1921

Gravesend Improvem't Bonds.
3½g J-J $300,000......July 10 '32-'34
3½ J-D sf 13,000......Dec 17 1925
3½ J-J 8,500......May 21 1925
Interest due on Gravesend Bds.
3½g J-J sf $1,000......Jan 1 1936
20,242

Public Library.
3½g J-J $5,000......Jan 1 1937

Jamaica Plank Road Bonds.
3½g J-J sf $105,000......Jan 1 1917

Site and Building Bonds.
3 J-J { sf $100,000......1915 / sf 65,000}......1916
3 J-J 100,000......1920
3 J-J sf 200,000......1921 &1923
3 J-J { sf 70,000}......1922 / 30,000}
3 J-J 100,000......1924

Leonard Street Improvement.
3½g J-J sf $70,000......Jan 1 1937

Wallabout Market.
3½g J-J sf $25,000......Jan 1 1925
3½g J-J 15,000......Jan 1 1925
3½g J-J 25,000......Nov 10 1916
3½g J-J 20,000......Oct 4 1917
3½g J-J sf 70,000......Jan 1 1925
3½g J-J 65,000......Jan 1 1925
3½g J-J 190,000......Jan 1 1926

Public Market Bonds.
3½g -- $90,000......1924
3½g J-J { sf 30,000}......1917 / 220,000}
3 J-J 500,000......1918-1919
4 J-J 900,000......1920-1922
4 J-J 309,000......1923

Museum Arts and Sciences.
3½g J-J $200,000......Jan 1 '25-'26
3½ J-J 92,000......Jan 1 1927
3½ J-J sf 25,000......Jan 1 1927

Soldiers' & Sailors' Monum't Bds.
-- -- $100,000......July 10 1925

Sewer Bonds.
4 J-J $100,000......1917
4 J-J 50,000......1918
3½ J-J sf 100,000......1924
50,000......1925
4 500,000......1919-1923
3½g J-J sf 40,000......Aug 6 1916
3½g -- 25,000......1915-1919
3½g -- 6,000......1920
3½ -- 63,000......1921-1927
3½g -- 7,000......1928
3½ -- 43,000......1922
3½ -- 100,000......1916
3½g J-J 250,000......Jan 1 1925
3½g J-J 175,000......Jan 1 1936
3½g F-A 7,000......Aug 1 '1915
3½g J-J sf 117,000......July 1 1922
3½ J-J sf 50,000......1933
3 J-J 400,000......July 1 '23-'26
3½ -- { sf 200,000}......1923-1926 / 200,000}
4 J-J 200,000......1931-1932
3½ J-J 50,000......Jan 1 1925
3½g J-J { 218,000}......Jan 1 1936 / 50,000}......Jan 1 1937
3½g J-J sf 15,000......1938
4 J-J 100,000......Jan 1 1926
3½g J-J 45,000......Jan 1 1918
3½ J-J 50,000......Jan 1 1925
3½g J-J { sf 75,000}......Jan 1 1927 / 200,000}
3½ -- 100,000......1927

Park Bonds.
7 J-J $6,561,000......July 1 1915
7 J-J 134,000......July 1 1916
7 J-J 500,000......Jan 1 1917
7 J-J 410,000......Jan 1 1918
6 J-J 1,092,000......July 1 1924
3 J-J 65,000......Jan 1 1916
3 J-J sf 100,000......Jan 1 1917
3 J-J sf 50,000......Jan 1 1915

Indexing & Re-Indexing Conveyances.
3½g J-J sf $271,000......Jan 1 1927

Local Improvement Bonds.
3 J-J { $400,000}......Jan 1 '16-'24 / sf 500,000}
3½ J-J { 200,000}......1918-1921 / sf 140,000}
3 J-J { sf 7,000}......Jan 1 1921 / 300,000}......1920
4 J-J { 100,000}......1920 / 8,000}......1921
4 J-J 300,000......Jan 1 '20-'22
4 J-J 400,000......Jan 1 '25-'28
4 J-J 35,000......Jan 1 1929
3½ J-J sf 200,000......Jan 1 '23-'24
3½g J-J 100,000......Jan 1 1930
3½g J-J { sf 55,000}......Jan 1 1916 / 245,000}
3½g J-J sf 222,000......Jan 1 1917
3½g J-J 243,000......Jan 1 1917
3 F-A 100,000......Feb 13 1916
3½g J-J 37,000......Jan 1 1937
3½g -- sf 10,000......1917
3g -- 200,000......1915
3g -- 100,000......1930

Water Bonds.
3½g -- { sf $110,000}......1937 / 1,125,000}
3½g J-J 205,855......Mch 1916
3½g J-J sf 10,000......Aug 6 1916
3½g J-J { 250,000}......Jan 1 1925 / sf 100,000}

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. Instead of apportioning certain bonds to N. Y. City and to Nassau County, the debt and interest is not divided, but N. Y. City pays .7895241493 of the principal and interest as it becomes due, and Nassau County .2104758 5027. The Comptroller of N. Y. City acts as agent in the payment of the debt. The amount of Queens County bonds outstanding on April 30 1915 was $4,368,800, of which $3,448,642 was chargeable to New York City.

LONG ISLAND CITY.
This was formerly a city in Queens County.
Newtown (Funded Debt).
6s F-A $80,000......Feb 1 '15-'19
4s F-A 16,000......Feb 1 1920
Survey & Map Bonds (Refund.)
5s -- $60,000......July 1 '18-'25
Water Loan.
3½s -- { $10,000......1920 / 8,000......1921 / 5,000......1924 }

3½g J-J { sf $2,000......May 21 1917 / 14,500......May 21 1917 }
3½g J-J 350,000......Jan 1 1936
3½g J-J sf 116,395......Jan 1 1917

School Bonds.
4 J-J { $100,000......Jan 1 1920 / 200,000......Jan 1 '18-'19 }
3½ J-J 40,000......Jan 1 1923
3½ J-J sf 200,000......Jan 1 '23-'24
3½ J-J sf 18,000......Jan 1 1925
3½g J-J 132,000......Jan 1 1925
3½g J-J { sf 100,000}......Jan 1 1936 / 474,000}
3 J-J { 4,000......1917 / 100,000......1918-1919 }
3 J-J { sf 87,000......1920 / sf 75,000......1921 }
4 J-J { 200,000......1920 &1922 / 50,000......1921 }
3 J-J { sf 5,000}......1917-1920 / 395,000}
3 J-J { sf 93,000}......1916 / 7,000}
3 J-J sf 300,000......1917-1919
3 J-J sf 100,000......1920
3 J-J 200,000......1921-1922
3 J-J { sf 80,000}......1923 / 20,000}
3½g J-J { sf 5,000}......Jan 1 1937 / 245,000}
3½g J-J 90,000......Jan 1 1937
3½g J-J sf 24,500......1927
3½g -- 100,000......1924
3½g -- 50,000......1926
3½g -- { sf 10,000}......1935 / 208,000}

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.
Sewer Bonds.
3½s J-J $30,000..July 15 '15-'19
3½s J-J 5,000..July 15 1920
3½s J-J 24,000..July 15 '21-'28
3½s J-J 126,000..July 15 '15-'28
BOND. DEBT Apr 30 '15.-$185,000

NEW LOTS.
New Lots was annexed to the City of Brooklyn in 1894.
4s J-J $275,000..July 15 '15-'25
BOND. DEBT Apr 30 '15.-$275,000

GRAVESEND.
Gravesend was annexed to the City of Brooklyn in 1894.
Sewer Bonds.
4½s J-J $66,000...Jan 2 '18-'27
3.65s J-J 20,000...Oct 4 '18-'27
3½s J-J { $56,000...July 2 '19-'25 / 27,000...July 2 '26-'28 / 6,000...July 2 1921 / 9,000...July 2 1922 }
5s J-J { 128,000...July 2 '23-'30 / 10,000...July 2 1931 / $7,000...July 2 1932 / 28,000...July 2 1921 }
5s J-J { 30,000...July 2 1922 / 280,000...July 2 '23-'30 / 3,000...July 2 1931 }

Improvement Bonds.
5s J-J $330,000......July 1 1933
5s J-J 127,000......Jan 1 1934
5s J-J 300,000......July 1 1939
5s J-J 40,000......July 1 1934
BOND. DEBT Apr 30 '15 $1,467,000

NEW UTRECHT.
New Utrecht was annexed to the City of Brooklyn in 1894.
Street Improvement Bonds.
4s J-J $390,000......Jan 1 '16-'54
BOND. DEBT Apr 30 '15.-$390,000

COUNTY OF KINGS.
Kings County and the City of Brooklyn were consolidated on Jan. 1 1896 (see V. 62, p. 49).
Driveway & Parkway.
4s -- { $50,000...July 1 1915 / 1,800,000...July 1 '16-'33 }
Building Improvement.
4s -- $125,000..May 1 '15-'19
Park Fund Loan.
4s -- $1,500,000..May 1 '15-'44
4s -- 400,000..July 1 '33-'40
Refunding Loan.
3½s -- $130,000....May 1 1918
3s -- 180,000....May 1 1915
Street Improvements.
4s -- $500,000..July 1 '15-'19
4s -- 1,050,000...July 1 '20-'26
BOND. DEBT Apr.30 '15 $5,735,000

BOROUGH OF QUEENS.

4½sg -- sf$19,000....Oct 7 1915
3½s -- 17,000....Oct 7 1915
Refunding Water Loan.
5s M-S $30,000....Sept 1 '18-'19
4s M-S { 45,000...Sept 1 '23-'25 / 45,000...Sept 1 '20-'22 }
Fire Dept. 4½s M-S $35,000....1924
General Improvement Bonds.
4½s M-S $300,000......1918-1923
Park Award.
4½s -- $78,000......1917
Recognized BONDED DEBT Apr 30 1915......$893,000
PAR VALUE.—Bonds are in $1,000 and $500 pieces.
INTEREST is payable by the city of New York—registered interest at the Chamberlain's office and coupons at the office of the Comptroller of New York City.

TOWN OF FLUSHING.
Road Bonds.
4s g -- $12,500......1915-1919
4s g -- 14,000......1915-1921
5s -- 4,000......1915-1918
TOWN OF FLUSHING SCHOOL DISTRICTS.
Dist. No. 2—5s g..$2,000......1915
District No. 5.
4s F-A $62,500......1915-1927
4s M-S 30,000...Sept 1915-1920
4s M-S 10,000..Sept 30 '30-'34
Dist. No. 7—4s g..$70,000......'17-'44

VILLAGE OF COLLEGE POINT— TOWN OF FLUSHING.

Improvement Bonds.
3½s --- $55,200----1915-1926
4s --- 6,000..Dec 1915-'16

Water Bonds.
4s J-J 33,000..July 1915-'17
4s --- 25,000------------1937
BOND. DEBT Apr 30 '15..$119,200

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

Funding Bonds—1894.
4s A-O $5,000----1915-1919

Street Improvement Bonds.
4s '94 M-N $14,000..May 1 '15-'18
4s g'96 A-O 120,000..Oct 1 '19-'48

Standpipe Bonds.
4s g J-D 18,000----1915-1932

VILLAGE OF WHITESTONE— TOWN OF FLUSHING.

Water Bonds—4½s.
$30,000----1922|$7,500----1924
22,000----1923| 1,500--1916-18

Improvement Bonds.
5s --- $33,000----1915-1921
5s g --- 45,000----1915-1926

Sewer Bonds.
6s --- $164.59------1902

TOWN OF HEMPSTEAD.

The bonds of the old town of Hempstead which have been assumed by N. Y. City, are given below. The rest of the bonded debt of the old town will be found under the town's own name in its proper place elsewhere.

Road Bonds.
4s g J-J $127,000----July 1 1923
BOND. DEBT Apr 30 '15-$127,000
The amount of the outstanding bonds of the school districts contained in the town of Hempstead (except those below) which will be chargeable to the City of New York has not yet been judicially determined.

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)
District No. 18—5s.
$5,000------1918|$22,000------'17-'38
Dist. No. 27—5s.--$17,000--'17-'33
District No. 23—5s.
$65,000--'15-'79|$65,000------'37-'49
Hempstead School Districts Nos. 1, 9, 11, 15, 17, 20, 21 and 24 will be found on pages 45 and 46.

VILLAGE OF ARVERNE-BY-THE-SEA—TOWN OF HEMPSTEAD.

Drainage—5s g $14,000----'15-'23
Building—5s $8,000------'17-'24
Improvement Bonds—5s g.
$40,000---'20-'27|$40,000----'20-'23
60,000---'20-'25| 40,000----'20-'23

VILLAGE OF FAR ROCKAWAY— TOWN OF HEMPSTEAD.

Street Bonds.
5s J-J $61,000----Jan 1 1922
5s J-J 6,000----1916-1921
4s J-J 1,000----Jan 1 1916
4s --- 2,000----1916-1917
4s --- 15,000------June 1 1918

Sewer Bonds.
5s J-J $75,000----Jan 1 1916
5s J-J 35,000----Jan 1 1917
3½s J-J 20,000----Jan 1 '16-'28

VILLAGE OF ROCKAWAY B'ACH —TOWN OF HEMPSTEAD.

Street 5s $18,000----1915-1920

TOWN OF JAMAICA.

Road 4s 450,000----------1926
Town-Hall—4s $22,000--1915-'26

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

Sewer 4s g 150,000--------1917
Street 4s g $400,000------'17-'36

TOWN OF JAMAICA SCHOOL DISTRICTS.

Dist. No. 1—4½s $50,000---'27-'76
District No. 2—5s.
$10,000----'15-'24 $5,000----'20-'24
District No. 4—4s.
$70,000--'15-'49 $2,500----'15-'19
District No. 6.
6s --- $2,000------1915-1922
5g --- 12,000----1917-1918
5s --- 4,000----1930-1933
District No. 7.
4s --- $23,000----1915-1937
4s --- 10,000----1915-1924
4s --- 15,000----1915-1929
5s --- 78,000----1915-1953
5s --- 125,000----1950-1974
District No. 8.
5s --- $6,000----1916-1918
4s --- 18,000----1919-1927
5g --- 75,000----1930-1954
District No. 10—5s.
$2,000--'25-'28|$4,500----'15-'23

VILLAGE OF RICHMOND HILL— TOWN OF JAMAICA.

Street and Sidewalk—4s g.
$50,000---'26-'35|$50,000----'16-'25
70,000---'37-'50|150,000----'52-'81
Village Hall 4s g $10,000--'16-'25
Fire 4s g $5,000------1921-1925

TOWN OF NEWTOWN.

Road Bonds 4½s g $620,000--1927
Flushing Ave. 4s $17,000----'16-'17
Funding Bonds 4s 3,000--'15-'16

NEWTOWN SCHOOL DISTRICTS.

District No. 1 4s $36,000----'16-'27
District No. 2 5s 12,000----'16-'24
District No. 3 5s 3,000----'15-'17
District No. 4 5s 4,800----'15-'26
District No. 6 4s 24,000----'16-'27
District No. 9 5s 6,000----'15-'20
District No. 10 5s
$9,000----'16-'21|$12,000----'15-'26
22,750----'16-'27
District No. 12 5s $3,000----'16-'22
District No. 14 5s.
$3,000--'15-'20|$26,000----'16-'28

BOROUGH OF RICHMOND.
COUNTY OF RICHMOND.

Road Bonds.
4s g J-D $90,000----June 1 1919
4½s F-A 100,000----Aug 1 1915
4½s F-A 150,000----Aug 1 1916
3½s M-N 45,000----Nov 1 1917
4s g --- 35,000------June 1920
4s g --- 100,000------Aug 1920
4s g J-D 168,000----June 1 1921
4s g J-D 202,000----June 1 1922
4s g A-O 230,000----Oct 1 1922
TOT. DEBT Apr 30 '15..$1,120,000

CASTLETON SCHOOL DISTRICTS.

District No. 3 5s $21,000----'16-'22
District No. 5 4½s $175,000--'15-'16

VILLAGE OF TOTTENVILLE— TOWN OF CASTLETON.

Water 3½s g $14,400--------'15-'26
Sewer 3½s g $9,600--------'15-'26
Road 3½s g $5,500----------'15-'24

TOWN OF MIDDLETOWN.

Refunding 4s $11,000------'15-'25
Road 5s g $130,000----------1927

MIDDLETOWN SCHOOL DISTRICTS.

District No. 1 5s g $6,750----'15-'17
District No. 2 5s $60,000------'15-'44

TOWN OF NORTHFIELD.

Road 5s g $150,000----------1927

NORTHFIELD SCHOOL DISTRICTS.

District No. 3 4½s $184.21----1915
District No. 5 5s $5,000------'15-'19
District No. 6 5s $15,000----'15-'22
District No. 9 5s $700--------'15-'16

TOWN OF SOUTHFIELD.

Refunding 4s $16,200------'15-'31
Road 5s g $256,000----------1927

SOUTHFIELD SCHOOL DISTS.

District No. 1 5s g $1,400----'15-'14
District No. 3 5s $1,800------'16-'21

TOWN OF WESTFIELD.

Road Bonds.
4s $35,000 1920|5s g $80,000 1922

WESTFIELD SCHOOL DISTS.

District No. 1 6s $400--------'15-'16
District No. 5 6s $2,500------'15-'19

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.
4½s '12 J-J $39,400r----July 1 1932
School Bonds.
4s '95 '97A-O $4,000r----1915 & 1917
4s M-N 10,000r----1915-1918
4s '95 J-J 32,500r----1916-1922
4s '97 J-J 24,000r----1923-1927
4s g '01 A-O 25,000r----Apr '21-25
4s g '01 J-J 150,000r----July '26-41
4s '01 A-O 2,000r----Oct 1 1921
3½s g '02 M-N 35,000r----May 1 '28-45
4s g '06 A-O 69,419r----Apr 1 '29-35
5s g '13 J-J {50,000..July 1 '33-37
    9,000..July 1 1938
Bridge Bonds.
4½s '11 J-J $6,000----July 1 1931
3½s '95 J-J 9,000------------1915
4s '07 J-J 5,000------------1927
Water Bonds.
4s --- 9,000----1916-1918
5s --- 50,000----1916-1918
4s --- 3,000------------1917
5s '85-86 J-J 7,000r----------1916
3½s '95 J-J 38,000r----------1915
4s '06 J-J 14,500r----July 1 1926
4s '04 --- 3,000r----------1924
4s g '09 J-J 300,000r----Jan 1 '19-'34
4½s g '10 J-J 400,000r----Jan 1 1940
4½s '11 J-J 360,000r----Jan 1 '41-'49
4s g '12 J-J 17,000r----Jan 1 1930
4½s '14 J-J 65,000r----July 1 1934
Grade-Crossing Bonds.
4½s '11 J-J $45,000r----Jan 1 '21-'25
Fire Bonds.
4½s '11 J-J $42,500r----July 1 1931
4s '04 J-J 17,000----1922-1924
Sewer Bonds.
4s '97 A-O 9,000r----------1917
4s '00 J-J 4,000r----------1921
4s '99 M-N 15,000r----May 1 1919
4s '00 J-J 68,000r----July 1 1920
4s '01 M-N 115,000r----Nov 1 1921
4s '02 J-J 4,000r----Jan 1 1922
4s '02 J-J 27,000r----Nov 1 1922
4s '03 A-O 14,500r----Oct 1 1923
4s g '04 J-J 22,000r----July 1 '21-'24
4s g '04 J-J 10,000r----July 1 '23-'24
4s g '08 J-J 56,000r----July 1 1926
4s '04 J-J 4,000r----------1924
4s g '08 J-J 70,500r----------1928
4½s '09 J-J 45,500r----Jan 1 1929
4½g '10 J-J 20,000r----Jan 1 1930
4½s '12 J-J 114,000r----Jan 1 '30-'34
4½s g '12 J-J 66,500r----Jan 1 1930
5s '13 --- 49,000------------1916
4½s '14 J-J 160,000r----Sept 1 '38-'41
5s '14 J-J 112,800r----July 1 1934
5s '14 J-J 64,000r----Feb 2 '15-'18
4½s '15 M-N 75,000r----May 1 '35-'37
Certificates of Indebtedness.
4s '06 J-J $2,000------1915-1916
5s '08 J-J 1,800r----Jan 1 1920
5s '13 J-J 9,000------1915-1923
5s --- 8,000----------1915-1922
5s '14 J-J 10,000----July 1 '15-'24
BOND. DEBT May 1915.$2,856,819
Water bonds (included)--- 1,663,119
Assess. val. '14 (40% act)..36,560,565
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.
4½s J-J $14,000----July 1 1932
Barrow Beach Bonds.
4½s J-J $9,000------Jan 1923
Town Hall Bonds.
4s '05 J-J $12,000c----July 1 '14-'19
4½s M-N 3,000r----------May 1919

Roslyn Park Bonds.

5s '13 M-N $16,000----May 1 '14-'30
Roslyn Landing Improv. Bds.
4½g '09 J-J $10,000c----July 1 '16-'25
Street Improvement Bonds.
4½g '09 J-J $12,000c----July 1 '16-'27
4½g '09 J-J 10,000c----July 1 '25-'34
4½g '09 J-J 9,000c----July 1 '25-'33
4½s J-J 10,000c----------Jan 1927
4½s J-J 8,000----------Jan 1921
Public Dock Bonds.
4½s g M-S $20,000c..Mch 1 '15-'34
Road Bonds.
4s J-D $24,000c----Dec '14-'25
4s J-J 39,000c----July 1 '14-'25
4s '05 J-J 11,000c----Jan 1 '15-'25
4½g '09 J-J 20,000c----July 1 '16-'35
4½s g s-an 9,000c----Jan 1 '20-'28
4½s g s-a 7,500c----Jan 1 '20-'26
4.60s M-N {28,500c----Nov 1 1931
   {79,500c----Nov 1 1942
4½s J-J 20,000c----------Jan 1927
5s '13 M-N 12,000c----May 1 '14-'42
Roslyn Water District Bonds.
4.80s g'10M-N $108,000c..Nov 1 '15-'30
Westbury Water Dist. Bonds.
4.35s'11M-N $60,000c----May 1 '16-'30
Manhasset-Lakeville Water.
.s '12 s-an $145,000c----1917-1932
Almshouse Bonds.
5s --- $30,000----Feb 1 1945
Bridge Bonds.
4s J-J $500r----July 1 1914
4½sg'06F-A {10,000c..Aug 1 '16 & '21
   {10,000c..Aug 1 1926
5s g A-O 4,000c----Oct 8 '14-'17
5s g A-O 2,000c----Oct 8 '14-'21
BOND. DEBT May 1915 $810,000
Total assessed val. 1914..23,000,000
Total tax (per $1,000) 1913..$13.35
INT. on loan of 1905 payable at Nassau Co. Bank; on 4½% road bds. at First Nat. Bank of Mineola; other loans at office of Supervisor.

NORTH HEMPSTEAD UN. FREE SCH. DIST. NO. 6.

This district (P. O. Manhasset) is in Nassau County.
Building Bonds.
4.45s'14 J-D $30,000----Dec 1 '24-'33
(Coupon with privilege of registrat'n)
TOTAL BONDED DEBT   (?)
INT. at First Nat. Bank, Mineola.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 4.

This district (P. O. Port Washington) is in Nassau County.
4½s'08 J-J $105,000r..Jan 1 '28-'48
BOND. DEBT Oct 1910... $138,000
Assess. val. '10 (½ 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 J-J $8,000c----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.

6s '15 J-J {$15,000----July 1 '19-'28
   { 25,000..July 1 '29-'33
INT. at First Nat. Bank, Mineola, in New York exchange.

NORTH PELHAM.

This village (P. O. Pelham) is in Westchester Co. Inc. Aug. 29 1896.
Street Improvement Bonds.
4.40s'12F-A $28,000r..Aug 1 '17-'41
4.30s'12 --- 30,000----------1932
Improvement Bonds.
4½s'98 J-D $21,000r..J'ne 17 '15-'28
Sewerage Bonds.
4.45s'08 M-N $52,800r Nov 15 '15-'38
5s '11 A-O 14,400r..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.
4½s'11 J-J $72,000c..July 1 '16-'27
4.20s'12 J-J 72,000c..July 1 '28-'39
BOND. DEBT May 8 '15.. $184,000
Assessed valuation 1914--4,615,852
Tax rate (per $1,000) 1914..$11.00
INTEREST at Tarrytown Nat Bank in N. Y. exchange.

NORTH TONAWANDA.

This city is in Niagara County. Inc. Apr. 1897. Pop'n 1910, 11,955.
Paving Bonds.
4½s'09 J-J $14,500----June 1 '15-'19
4½s'11 A-O 5,950----Oct 1 '15-'21
4½s'12 J-J 29,250c Jan 1 '15-'23
4½s'14 --- 33,500----Jan 1 '15-'24
4½s'14 --- 51,500----Aug 1 '15-'24
4½s'15 J-D 91,500c..June 1 '16-'25
Sewer Bonds.
5s '93 M-S $20,000c..Sept 25 '15-18
4s '89 J-J 36,000c..Jan 1 '15-26
4s '92 J-J 5,000c..Jan 1915-19
Water Bonds.
4s '94 A-O$275,000c&r..Apr 1 1924
4½s'96 A-O 125,000c----Aug 1 1926
BOND. DEBT May 1915. $585,100
Water debt (included)---- 400,000
Assess. val.'14 (80% act.).9,359,030
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 $34,000c..Jan 1 '15-'31
4s J-J 85,000c..Jan 15 '15-'35
4½s'14 J-J 57,000c..Jan 1 '32-'50
BOND. DEBT May 1915. $170,000
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.
Sewer Bonds.
4½s'14 A-O $9,500c--Apr 1 '16-'34
Improvement Bonds.
4½s'13 M-S $54,000c--Aug 1 '15-'32
Assessment Notes.
5s'11-15Nov $13,270.43 Nov 1 '15-19
School Bonds.
4s '97 J-J $5,250c..July 1 '15-'17
4s '98 J-J 4,500c..July 1 '15-'20
3½s'05 M-N 22,000c..May 1 '16-25
4s '09 M-N 25,500c..May 1 '16-29
Deficiency Bonds.
4½s'15 A-O $8,000c..Apr 1 '17-'24
Refunding Highway.
4½s'14 M-S $9,500c..Sept 1 '15-'33
Water-Works Bonds.
3½s'88 M-N $16,000r..May 30 '15-'18
3½s'90 J-J 4,500c..July 1 '15-'20
4s '97 J-J 5,250c..July 1 '15-'17
4s '98 J-J 6,000c..July 1 '15-'21
3½s'01 J-J 5,600c..July 1 '15-'21
4s '10 J-D 175,000c..June 1 '25-'40
4½s'14 A-O 30,000c..June 1 '19-'24
Refunding Water Bonds.
4s '10 J-D 26,000c..June 1 '21-'24
Highway Bonds.
4s '93 A-O $18,000c..May 1 '16-'23
4½s'12 M-S 90,000c..Sept 1 '16-'24
TOTAL DEBT Apr 22 '15. $528,620
Water debt (included)---- 268,350
Assess. val. '14 (80% act.).6,308,700
City tax (per $1,000) 1914----$2.08
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.
4½s'14 F-A $22,000c----Feb 1934
Water-Works Bonds.
4s '96 J-J $6,000c..July 1 '15-'26
4s '08 J-J 36,000c..July 1 '15-'32
4s '09 M-S 40,000c..Sept 1 '15-'54
Park Improvement Bonds.
4s '06 F-A $25,000c..Feb 1920-'24
4s '06 F-A 10,000c..July 1 '25-'26
Fire Department Bonds.
4s '09 A-O $25,000c..Oct 1 '19-'28
Sewer Bonds.
4s J-J $20,000r..July 1 '15-'18
4s '09 A-O 25,300c----Oct 1 1919
Street Improvement Bonds.
5s '09 A-O $ 6 7 Oct 1 '15-'24
5s '12 J-J 5,600c..Jan 1 '16-'21
4s '12 J-J 4,800c..Jan 1 '16-'21
4½s'12 A-O 10,902c..Apr 1 '16-'21
4½s'12 A-O 6,126c----Apr 1 1916
4½s'12 M-N20,145.90 May 1 '16-'21
North Olean Sewer Bonds.
4½s'07 J-J $45,600c..July 1 '15-'33
Refunding Water Bonds.
4s '01 J-J $9,500c..July 1 '15-'33
3½s'99 J-J 7,500c..July 1 '15-'29
3½s'03 J-J 8,500 July 1 '15-'31
BOND. DEBT Apr 5 1915..$344,041
Floating debt------------ 131,490
Assessed valuation 1915..$9,680,425
Total tax (per $1,000) 1915..$25.12
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 July 15,000r..July 1 '16-'19
4½s'07 July 28,000c&rJuly1 '20-'29
4s '09 M-N 75,000c&rMay1 '15-'45
4½s'13 J-J 40,000----1923-1942
4½s'14 M-N 9,000..May 1 '18-'22
BOND. DEBT Apr 1 1915. $167,000
Assessed val. '15 (½ act.)10,283,185
School tax (per $1,000) 1911..$11.11
INTEREST on coupon bonds is payable at 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.
4½s'10 J-J $17,500..July 1 '14-'35
School Bonds.
3½s M-N $12,000c..May 1 '15-'18
4½s'11 F-A 43,000r..Aug 15 '19-'33
4½s'14 J-J 30,000c..Jan 1 '20-'29
Fire Department Bonds.
4½s'14 J-J $7,000c..Jan 1 '15-'24
Local Improvement Bonds.
4s '05 Sept $1,850----Sept 1 1915
Paving Bonds.
4s '04 A-O $250r----Apr 1 1915
4s '04 Feb 500r----Feb 1 1915
4s '05 J'ne 358----June 1 1915
4s '06 Apr 2,858.60..Apr 1 '15-'16
4½s'08 F-A 3,298.50Feb 1 '15-'17
4½s'11 May 1,760.99 May 1 '15-'21
Sewer Bonds.
4s '06 Apr 394.12 Apr 1 '15-'16
4½s'07 M-N 9,950.91 May 1 '15-'17
4½s'13 M-N 3,585.91rMay1'15-'23
4½s'14 J-J 4,513.11rJan 1 '15-'24
Water Bonds.
3½s'05 quar 32,000..July 1 '15-'30
4s '05 Aug 45,000----Aug 1 1925
.s '12 --- 7,000----------1915
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
All coupons paid at City Treas. office.

ONEIDA COUNTY.
Utica is the county seat.
Court-House Bonds.
3½s'02 F-A$244,000r._Feb '15-'39
3½s'05 F-A 322,000r._Feb 1 '15-'28
Court-House Completion.
4½s'07 F-A $55,000r.___Feb '18-'28
Funding Bonds.
4s '09 M-N $75,000c.___May 1 '15-20
4s '11 M-N 120,000c._May 1 '15-22
4½s'13 M-N150,000._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.
4½s'12 J-J $14,500._July 15 1941
Paving Bonds.
3½s'89 Aug $5,000c.Aug 15 '15-'19
3½s'01 ann 25,500c.June 8 '14-'30
3.94s'05 J-J 2,800c.July 1 '15-'28
4¼s'10 F-A 5,500c.Aug 15 '15-'25
4s '12 M-S 30,836.19r._____
4s '12 F-A 5,100c._____
School Bonds.
4s '07 M-S $6,500c.Mch 8 '15-'27
4½s'06 J-D 60,000c J'ne 12 '15-'26
4s '12 J-D 6,500c._____
Funding Bonds.
3½s'99 M-S $5,900c.Mch 5 '14-'19
Sewer Bonds.
4½s'10 F-A 4,500 Aug 15 '15-'23
4s '12 F-A 2,100c._____
4½s'15 F-A { 954.40 Feb 16 1916
{8,000.Feb 16 '17-'24
Funding & Refunding Bonds.
3.45s'04 Sep 39,500c._Sep 1 '15-'33
Building Bonds.
4.15s'06F-A $42,000c._Aug 1 '15-'35
Grade-Crossing Bonds.
3.58s'05 Jan $32,000r._Jan 20 '14-'45
Refunding Bonds.
4s '07 J-J $2,500c._Jan 1 '15-'19
GEN. BD. DT. Jan 1 '13._$285,663
Assessment debt (add'l)._30,735
Assess. val. '12 (60% val.)_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.
Tuberculosis Sanitorium Bds.
4½s'15 J-J $185,000c._Jan 1 '17-'26
Penitentiary Bonds.
3s J-J $93,750c.___July '15-'29
Women's Dormitory Bonds.
4s A-O$120,000r._1919-1938
Men's Dormitory Bonds.
4½s'15 J-J $65,000r._$11,000 yearly
beginning Jan 1 1917
Court-House Bonds.
4s '04 M-S $280,000r.Mch 1 '16-'28
{ 500,000r.___Mch 1 1929
4s '06 J-J 400,000c._Jan 1 '30-'36
BOND. DEBT April 1915$1,643,750
Sinking fund._49,957
Tax valuation, real._173,539,239
Total valuation, 1914._188,747,600
(Assessment about 80% value.)
County tax (per $1,000) 1914.__$6.38
Population in 1910._200,298
INT. on penitentiary bonds at
Syracuse; on court-house and dormitory bonds at Morton Tr. Co., N. Y.

ONTARIO COUNTY.
Canandaigua is the county seat.
Road Bonds.
4½s'08 J-J $16,000r._July 1 1915
4½s --- 110,000_1919-1924
5s '11 J-J 27,000._July 1 1925
Hospital Bonds.
5s '11 --- $15,000.___July 1 1915
Court-House Bonds.
4.5s'08 J-J $106,000r.July 1 '15-'19
BOND. DEBT Oct 10 '14._$237,000
Assess. val. real est. '14._36,952,450
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.
3½s Feb 1 $275,000c.Feb 1 '16-'34
4½s'11 A-O 168,000c._Oct 1 '15-'38
3½s'07 F-A 200,000c._Feb 1 '15-'34
Court-House & Jail Bonds.
4½s'10 F-A 345,000c._Feb 1 '16-'24
BOND. DEBT May 11 '15._$688,000
Assessed val. '14, real est._53,978,477
Total assessed valuation._60,169,726
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.
4½s'07 J-J $66,000r._July 1 '15-'36
4¼s A-O 4,000r._Apr 1 '15-'19
BOND. DEBT Apr 1915._$69,757
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.
4½s'11 Feb $38,000r._Feb 10 '16-'17
5s '12 M-S 21,750._Mch 10 1918
County Hospital & Jail Bonds.
4s --- Feb $10,000c._Feb 1 '16-'17
BOND. DEBT Apr 1915.__$69,750
Assess. val. (70%) '14._18,663,624
State&Co.tax(per $1,000)'14._$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.
4.35s'10._ $200,000.___1915-1940
Municipal Bldg. Bonds.
4½s'13 M-S $75,000.___Oct 1 '18-'42
Street-Impt. Bonds.
4½s'10 F-A$121,000.__Aug 1 '15-'39
4½s'12 A-O 54,500c.__Apr 1 1917
5s '08 --- 39,917.46._1928-1931
Water Bonds.
3.95s'09 A-O $50,000r.__Apr 1 1939
4s '88 --- 15,000.___Oct 1 1917
4s '89 --- 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 4½s is payable at
Knickerbocker Trust Co., N. Y. City

OSSINING UNION FREE SCH DIST. NO. 1.
School-Building Bonds.
4.20s '07 J-J $55,000c._July 1 '15-25
5s '08 July 12,000c._July 1 '26-'27
4.10s'09 F-A 40,000r.Aug 1 '28-'36
4.35s '10 J-J 20,000c._July 1 '36-'39
BOND. DEBT Apr 2 '15._$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.
4½s'14 J-D{$72,500c.June 1 '15-'43
{ 7,500c._June 1 1944
Highway Bonds.
4½s'14 J-D $5,000c.June 1 '15-'19
BOND. DEBT April 1914._$118,800
Assess. val. 1913, real._6,929,690
Assess. val. 1913, personal._782,750
Tax rat e (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.
4½s'13M-S $200,000c Mch 1 '20-'29
4½s '14 M-N 110,000c May 1 '20-'29
4½s'15 M-N 50,000c.May 1 '20-'29
City Bonds.
3½s J-D $96,000c.___1916-1918
3½s A-O 12,000c._1915-1917
School Bonds.
4½s '11F-A 31,500r._Aug 15 '15-'21
Water Bonds.
3½s A-O $192,400r._Apr 1 '16-'22
4½s'08 J-D 189,000r._June 1 '15-'28
Bridge Bonds.
4½s'10 F-A $39,000c._Aug 15 '15-'20
Imp. Bonds (opt. at any time).
5s A-O $58,566.92._____
GEN. BD. DT. Apr 6 '15. $870,000
Water debt (included)._381,500
Assess. debt (additional)._58,567
Sinking funds._26,591
Assess. val. '14 (real)._11,594,072
(Assessment abt. 80% act. value.)
Total tax (per $1,000) 1914.__$31.40
Population in 1910._23,368
INTEREST on water, city and
bridge bonds payable at U. S. Mtge.
& Trust Co., N. Y.; on improvement
bonds at City Chamberlain's office.

OSWEGO COUNTY.
Oswego is the county seat.
Bridge Bonds.
4½s'12 M-S $40,000.___Mch 1 '18-'25
5s '13 M-S 16,000._____
-s --- 10,000._____
Highway Bonds.
5s '14 M-S $60,000.___Mar 1 '21-'26
-s --- 145,153.99._____
Jail Bonds.
4½s'03 M-S $55,000c.Mch 1 '16-'20
BOND. DEBT Apr 8 '15._$326,154
Assessed valuation 1914._36,281,991
Tax rate (per $1,000) 1914.__$7.29
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.
3½s M-S $26,000c.Sept 1 '15-'30
3½s M-S 15,000c._Mch 1 1932
3½s M-S 2,000c.___Mch 1916
3½s M-S 4,500c._Mch '17-'31
4s M-S 14,500c._Mch 1 1923
4s --- 9,000c._$1,000 y'ly.
BOND. DEBT Apr 1915._$69,200
Assessed valuation 1914._3,955,864
Total tax (per $1,000) 1914.__$12.87
INTEREST payable at First and
Second Nat. banks of Cooperstown.

OTSEGO COUNTY.
Cooperstown is the county seat.
Almshouse Bonds.
4½s.10 F-A $10,000r._Aug 1 '15-'17
Highway Bonds.
4s '09 M-S $60,000c._1919-1924
BOND. DEBT May 6 '15. $70,000
Assessed valuation 1914._23,777,218
Population in 1910._47,216
INTEREST payable at Second
National Bank, Cooperstown.

OYSTER BAY SCH. DIST. NO. 5.
4s F-A $13,500c.__Feb '16-'41
4s A-O 10,000c._Apr 1 '21-'40
4s M-N 32,000c._May 1 '16-'31
4½s J-J 64,000r._July 20'15-'46
4s --- 2,000c._May 1931
BOND. DEBT Apr 14 '15. $121,500
Assess. val. (1-3act.)'14._15 4,556,429
School tax (per$1,000) '14-'15._$12.10
Population in 1914 (est.)._8,000
INT. on 4s at Glen Cove Bank; on
4½s at Nassau Union Bk., GlenCove.

OYSTER BAY UNION FREE SCH DIST. NO. 22.
5s '11 J-J $30,000c._Jan 1 '21-'50
5.95s J-J 2,600c._1915-1927
4½s J-J 3,200r._1915-1930
BOND. DEBT Apr 1915._$35,800
Assessed val. 1914 (about)._750,000
School tax (per $1,000) '13-'14._$14.40
INTEREST payable at Farmingdale in New York exchange.

OYSTER BAY SCH. DIST. NO.24.
4s J-D $6,000r._1916-1921
4½s F-A 71,500r._1922-1957
BOND. DEBT May 20 '15._$77,000
Assess. val. 1914._1,830,680
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.
4s --- $7,500._Beginn'g 1913
4s '13 M-N 5,500._Nov 1 '15-'28
4.90s'14M-N 3,500._May 1 '19-'25
Court-House and Jail Bonds.
4½s'12 F-A $30,000c._Aug 15 '17-'46
4½s'11 J-J 40,000._July 1 '19-'58
Water Bonds.
3.70s J-J $40,000.___July 1 1922
3½s --- 10,000.___Nov 1 1929
4s J-J 1,436.18.July 1 1933
3½s --- 26,000._____
3.65s J-J 20,000.___July 1 1935
4.15s'08 A-O 60,000r.___Oct 1 1938
4.05s'09 F-A 80,000.___Aug 1 1939
4½s'11 A-O 45,000r.___Oct 2 1941
4½s --- 13,000._____
Paving Bonds.
4s --- $67,000._$4,000 yearly
4½s'13 A-O 14,238.20.Apr 1 1933
4.40s'14 M-S 66,705.17 Mar15'19-48
Sewer Bonds.
3½s --- $51,284.70 Aug 1 '19-44
4s F-A 14,900._____
($2,000 due yearly on Aug. 1.)
3.7s --- 16,600.July 15 '30-46
4s --- 5,200._Oct 1 '20-'29
Refunding Water Bonds.
3.60s'04 J-J $124,000r._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.
4s '91 --- $7,175._Sept 1 '19-'27
4s '91 --- 7,400._Mar 1 '21-'28
Bridge Bonds.
5s'92-'97 --- $3,425._Sept 1 '20-'23
Sewage-Disposal Works.
4.20s'09 --- $22,200._Mar 1 '16-'25
4½s'09 --- 30,800._Mar 1 '26-'39
4½s'09-11 --- 17,500._July 1 '16-40
Town-Hall Bonds.
1.35s --- $20,000.___July 19 1929
BOND. DEBT Apr 1915._$108,300
Assess. val. '14 (real est.)._6,825,305
Tax rate (per $1,000) 1914.__$6.36
Population in 1910._2,998

PELHAM (VILLAGE).
This village is in Westchester Co.
Inc. 1896. Population 1910, 681.
Park Bonds.
4.80s'14A-O {$5,000r.Oct 1 '15-'34
{ 5,000r..Oct 1 '35-'44
Street Bonds.
4½s'09 J-J $55,000r.July 1 '15-'37
5s M-S 7,000r.Mch 1 '15-'28
4.70s'12 A-O 6,000r._Oct 1 '17-'28
4.60'13 F-A 20,000r.Aug 1 '15-'27
Refunding Bonds.
4½s'09 J-J $4,000r.July 1 '15-'22
4½s'14 J-J 5,000._July 1 '19-'28
4s '09 J-J 3,000r.July 1 '15-'20
Sewer Bonds.
5s M-N 3,500r.Nov 1 '16-'22
BOND. DEBT Jan 1915._$113,500
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.
4s F-A $6,000r._Feb 1 '16-'21
4s Dec $68,000r.$1,000 y'ly from'13
4½s '12 A-O 40,000r.__Jan 1 '18-'57
4.40s'10 July 19,000r._July 1 '16-'34
BOND. DEBT Apr 5 '15._$134,000
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.
4½s'94 J-D $20,000r._1914-1920
4.40s'14 --- 5,000._Apr 1 '34-'38
4.60s'14 --- { 1,000._Apr 1 '15-'19
{14,000._Apr 1 '20-'33
Street Bonds.
4.60s'10 J-D $10,000c._J'ne 10 '15-'24
4.35s'11 J-D 13,000c.J'ne 10 '16-'22
4½s'12 M-N 14,000c.May 1 '17-'30
4.35s '14A-O 20,000r._Apr 1 '19-'38
Village-Hall Bonds.
5s '07 M-S $5,000c._Sept '15-'19
Sewer Bonds.
4s '97 M-S $60,000c.___May 1 1917
4.35s'11 M-S 10,000r._Sept 1 '15-'40
BOND. DEBT Mar 1915. $128,000
Assessed valuation, '14 real 2,881,584
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. 1810. Population 1910, 4,597.
Paving Bonds.
4½s'10 --- $3,500r.__Sept 1 1914
4.35s'12Oct 54,000c._Oct 1 '14-'32
4½s'14 Oct 14,000._Oct 1 '15-'21
4.65s'15 --- 24,000c.Oct 1 '15-'26

Electric-Light Bonds.
3½s'04 A-O $24,300c.___Oct '14-'22
Sewer Bonds.
3.70s'04 A-O $31,896r.___Oct '22-'30
4.50s A-O 28,352r._Oct 1 '14-'21
Water Bonds.
3½s M-N$35,820r._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.
4s A-O $43,000r._1915
Sewer Bonds.
3½s J-J $32,000r._1915-1930
Street Bonds.
4s F-A $8,000r._1915-1922
Fire Department Notes.
5s '13 M-S $15,000._Sept 1 '15-'29
Motor Fire Truck Bonds.
5s '14 J-D $4,500r._Dec 1 '15-'23
Village-Hall Bonds.
4.30s F-A $25,000r._1916-1940
BOND. DEBT Apr 1915._$123,000
Assess. val. (½ act.) '14._2,039,849
Vil. tax (per $1,000) 1914.__$11.50
INTEREST on water bonds payable in N. Y. City; on others in Perry

PERRY AND CASTILE, TOWNS, UN. FREE SCH. DIST. NO. 6.
A district in Wyoming County
(P. O. Perry).
Fire Escape & Sprinkling Syst.
5s --- $3,500._Oct 1 '15-'20
School-Building Bonds.
4½s'07 J-D $44,000r._Dec 1 '15-'36
BOND. DEBT Apr 1 '15._$47,500
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.
Refunding Water Bonds.
3½s'98 J-J $14,000r.July 1 '15-'28
3½s'98 J-J { 4,000r.___1915-1918
{18,000r.___1919
3½s'01 J-J 12,000r.July 1 '15-'26
4s '95 J-J 600r._July 1 1915
4s '03 J-J 17,000r.___1915
4s '08 J-J 18,000.___1928
4s '14 J-J 20,000r._1915-1934
Water Bonds.
3½s'05 M-S 50,000c._July 1 1925
4½s '10 M-S 22,000c.__1915-1926
4½s'13 A-O 19,000.__1915-1931
4½s'14 M-S {30,000.___1915-1929
{20,000.__1930-1934
Improvement Bonds.
3½s'01J-J $34,000r.July 1 '15-'31
4½s'14 F-A {14,000._Aug 1 '15-'28
{10,000._Aug 1 '29-'33
{ 2,500._Aug 1 1934
School Bonds.
4s '10 M-S $5,000r._1915-1919
4s '11 A-O 30,000.___1915-1920
4½s'12 A-O {66,000.___1921-1931
{ 9,000.___1932
4½s'13 A-O { 9,000._1916-1924
{16,000._1925-1932
BOND. DEBT Jan 1 '15._$440,100
Water debt (included)._244,600
Assess. val. 1914._3,659,960
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.
4½s'03 M-S $1,155c.Sept 1 '15-'17
4s '06 J-D 32,340r._June 1 '15-'35
4s '04 F-A 26,600r._Aug 1 '15-'33
4½s'14 J-J 5,500r.July 1 '19-'29
Water Bonds.
3½s'01 A-O $16,000r._Oct 1 '15-'30
4s --- 5,040._1935
4s --- 5,250._1935
4s --- 2,640._1936
4s '06 J-D 12,600r._June 1 '15-'35
5s '07 J-J 4,400r.July 1 '15-'33
4½s'11 J-D 3,220c.June 1 '16-'22
4½s'12J-D 26,000r.Dec 1 '17-'41
5s '08 J-J { 3,500r._June 1 '15-'37
{ 1,000r._June 1 '15-'16
4.40s'14J-J 6,000._July 1 '19-'30
BOND. DEBT Apr 14 '15. $139,745
Water debt (included)._79,650
Total val. '14 (abt. act.)._2,566,840
Tax rate (per $1,000) 1914._$12.00
INT. payable at U. S. Mtge. & Tr.
Co., N. Y., and at Mt. Pleasant Bk.

PORT CHESTER.
This village is in Westchester Co.
Inc. May 14 1868. Pop. 1910, 12,890.
Fire Bonds.
3.70s'05M-N$31,500r.___Nov '15-'35
4s '09 F-A 6,000r._Feb 1 '16-'25
4s '09 F-A 5,000r._Feb 1 '16-'25
4s '09 F-A 1,500r._Feb 1 '16-'18
5s '09 F-A 2,500r._Feb 1 '16-'20
5s '10 A-O 1,000._Oct 1 '15-'16
5s '12 M-N 3,000._May 1 '16-'21
Gun Brook Drain Bonds.
4s '14 A-O $17,000c._Apr 1 '16-'32
Sewer Bonds.
3½s'04 F-A $24,000c.Aug 1 '15-'30
3½s'00 M-N 2,200c._Nov 1 1915
4½s'07 J-J 12,000c.July 1 '15-'26
5s '08 M-N 2,500r._Nov 1 '15-'19
5s '09 F-A 4,500r._Feb 1 '16-'24
5s '09 F-A 400r._Feb 1 '16-'17
5s '11 A-O 19,000r._Oct 1 '15-'33
5s '10 A-O 200._Oct 1 1915
5s '11 A-O 1,400r._Oct 1 '15-'19
5s '13 A-O 2,000._Apr 1 '39-'40
4½s'11 A-O 23,000._Apr 1 '16-'38
4½sg'15A-O 120,000r.Apr 1 '16-'55

PORT CHESTER (Concluded).
Street-Imp. Bonds & Certfs.
3½s'98 A-O $17,000c...Oct 1 '15-23
3½s g '00 A-O 4,000c...Oct 1 '15-18
4½s'02 J-J 19,000c..July 1 '15-33
4s '02 J-J 2,500c..July 1 '15-19
4s '03 J-D 5,000c..June 1 '15-24
4s '03 J-D 2,000c..June 1 '15-18
4s '05 M-N 20,000c..May 1 '16-35
5s '07 J-D 9,000r..Dec 1 '15-23
5s '07 J-D 7,000r..Dec 1 '15-21
5s '08 J-D 10,000r..Dec 1 '15-24
5s '08 M-N 1,000r....Nov 1 1915
5s '08 M-N 10,000r..Nov 1 '15-16
4½s'08 M-N 7,000r..Nov 1 '15-21
4½s'08 M-N 8,000r..Nov 1 '15-22
5s '08 M-N 8,000r..Nov 1 '15-17
4½s'08 M-N 26,000r..Nov 1 '15-40
5s '09 F-A 3,500r..Feb 1 '16-22
5s g '09 J-J 4,000..July 15 '15-22
5s '09 F-A 5,000..Feb 1 '16-26
5s '10 M-S 1,500....Mch 1 1916
5s '10 M-S 3,000....Mch 1 '16-21
5s '10 M-S 4,000....Mch 1 '16-23
5s '10 A-O 31,000....Oct 1 '15-45
5s '11 M-S 16,000....Mch 1 1916
5s '11 A-O 2,500..Oct 1 '15-19
5s '11 A-O 7,500..Oct 1 '16-30
5s '11 F-A 5,900..Feb 15 1916
4½s'12 A-O 1000....Oct 1 '15-29
5s '13 A-O 2,000....Apr 1 '29-30
4½s'13 A-O 14,000....Apr 1 '16-29
4½s'14 F-A 6,000....Aug 1 '1920
4½s'14 F-A { 950....Aug 1 1915
{ 10,000....Aug 1 '16-25
4½s'15A-O 32,000c....Apr 1 '16-47
5s '15 F-A 8,525....Aug 1 1919
Tax Relief Bonds.
4½g'13 J-J $39,000.....Jan 1916
5s '13 A-O 5,000....Apr 1 1916
5s '14 M-S 24,000c..Mar 15 '16-17
5s '15 A-O 25,000....Apr 1 1918
Old Mun. Impt. Bonds.
5s g '14 J-J 10,000....Dec 1 '15-24
Drainage Bonds.
4s g '02 J-J $1,000c....July 1 1915
TOTAL DEBT May 1 '15 $657,504
Assessed valuation 1914..10,383,154
Real value (estimated)...20,000,000
Village tax (per $1,000) 1914..$13,356
INT. at 1st N. Bk., Port Chester.

PORT JERVIS.
This city is in Orange Co. Incorp. July 26 1907. It was formerly a part of the Town of Deerpark, and is liable (jointly with that town) for the bonds of the town which were outstanding on July 26 1907; the amounts of such bonds—refunding railroad bonds—outstanding on April 1 1915 are $116,000, of which the present Town of Deerpark will provide for $23,200 and the City of Port Jervis will provide for $92,800, and this amount is given, along with the city's other debt, in the details below.
Refunding Railroad Bonds.
3½s F-A $92,800c&r..Feb 1 '16-'29
Refunding Sewer Bonds.
4½s'11 J-J $75,000r..July 1 '15-'25
BOND. DEBT Apr 1 '15...$167,800
Total assessed val. 1914...$2,694,146
City tax (per $1,000) 1914.....28.80
Total tax (per $1,000) 1914.....43.40
Population in 1910..............9,564
INT. payable at Nat. Bank of Port Jervis and at City Treasurer's office.

POUGHKEEPSIE.
This city is the county seat of Dutchess County. Incorp. 1854.
Refunding Bonds.
4½s'14 M-N$98,000....May 1 1944
Paving Warrant Bonds.
4½s'14 J-J $230,000......July 1 1934
Ctfs. (Sink. Fd. Com'ers').
3½s M-S $15,000c....Sept 1928
3½s M-N 59,000c....Nov 1928
3½s M-S 1,000c....Mch 1919
4½s --- 42,000....Sept 1 1944
School Bonds.
4½s'12 F-A$120,000c....Feb 1 1922
4s --- 3,000c....Mar 1 1929
4½s'13 F-A 150,000c....Feb 1 1923
4½s'13 F-A 50,000c....Aug 1 1923
4½s'14 M-S 10,000....Sept 1 1944
Sewer Bonds.
3s --- $1,000.....Sept 1916
3½s --- 126,000....1923-1935
3½s --- 118,000....1927-1929
4½s --- 107,000....1930-1933
Water Bonds.
3s --- $30,000......
(Part yearly to 1930.)
3½s --- $143,000....1923-1935
4s --- 44,000....1915-1935
4½s --- 263,000....1930-1933
Water-Supply Bonds.
4s --- $23,000....Aug 1 1917
Fallkill Improvement Bonds.
4s --- $29,000....Mar 1 1929
4½s --- 29,000....Apr 1 1930
P. & E. RR. Bonds.
3s --- $48,000....1915-1929
3½s --- 55,500....1915-1930
3½s --- 162,000....1915-1931
4s --- 24,000....Mar 1927
4½s --- 35,000....1930-1933
Bounty Bonds.
3s --- $3,500....1915-1916
3½s --- 95,000....1923-1935
4s --- 8,000....Mar 1927
4s --- 9,000....Mar 1927
4½s --- 4,000....1931-1933
Warrant Refunding Bonds.
4½s'14 J-D $40,000....Dec 1 1934
Funding Debt Bonds.
4½s --- $83,000......May 1944
H. R. S. H. Bonds.
4½s --- $15,000....May 1 1928
4½s --- 16,000....Mar 1 1929
4½s --- 16,000....Apr 1 1930
BOND. DEBT Apr 1 '15..$2,197,000
Assess.val.'14 (80% val.)..25,499,258
Tax rate (per $1,000) 1914....$22.25
Population in 1910............27,936
INT. on refunding bonds of 1912 and school bonds of 1913 is payable at Columbia-Knickerbocker Trust Co., N.Y. City; others at Chase National Bank, N.Y., and Fallkill Nat. Bank, Poughkeepsie.

PUTNAM COUNTY.
Carmel is the county seat.
Building Bonds.
4½s'11 F-A $30,000r...Aug 1 '17-'31
Road Bonds.
4½s'11 F-A $18,000r...Aug 1 '17-'25
4½s F-A 2,000r...Aug 1 1915
4½s'12 F-A 25,000r...Aug 1 '18-'30
4½s'13 F-A 38,000r...Aug 1 '15-'31
County Jail Bonds.
4½s F-A 4,000r..Aug 1 '15-'16
BOND. DEBT Apr 14 '15 $117,000
Assess. val. 1914 (real)...13,587,444
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 52,000c..Dec 1 '15-'22
4½s'14 J-D 75,000....Apr 1 '24-'32
BOND. DEBT May 6 '15..$142,000
Assessed valuation 1914..$8,030,337
Population in 1915 (est)......16,000
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 NewYork 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 78.952414973 of the principal and int. as it becomes due and Nassau 21.047585027. 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 Apr. 30 1915.
Road Bonds.
4s A-O$340,000...Oct 15 1917
4s M-N 375,000...Nov 15 1917
4s J-D 55,000...Dec 27 1917
4s J-D 1,339,000...Dec 1 1917
4s J-D 290,000...Dec 15 1917
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
{ 60,000...Dec 1 1927
4s J-D 50,000...Dec 15 1917
Building Bonds.
4s J-D $120,000...Dec 15 1927
Other Bonds.
4s J-J $40,000...Jan 1 '16-'19
TOTAL DEBT Apr 30 '15$4,368,800
N. Y. City's proportion...3,448,642
Nassau's proportion......920,158

RAMAPO UNION FREE SCHOOL DIST. NO. 3.
This district (P. O. Suffern) is in Rockland County.
3½s'01 --- $6,000...Nov 1 '15-'20
4½s'12 --- 1,500... Nov 1 1915
4.35s'11 Sep 60,000r..Sept 1 '16-'45
BOND. DEBT Apr 13 '15...$68,500
Assess. val. '14 (abt. act.)..2,787,557
School tax (per $1,000) 1914...$8.11
INT. at Suffern Nat. Bank.

RENSSELAER.
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.
4½s'08 A-O $5,500r..Oct '30'15-'25
4½s'08 A-O 3,000r..Oct 30 '15-'20
Sewer Bonds (City's Portion).
4½s'09 M-N $ 500c...Nov 15 1915
Paving Bonds.
4s J-J $73,920c July 15 '15-'38
4s J-J 27,840c July 15 '15-'38
4s '04 J-J 10,000r July 1 '15-'24
4s '05 M-S 1,000r..Sept 28 1915
4½s'09 A-O 13,000r..Apr 30 '15-'27
4½s'09 A-O 12,000r....Oct 1 '15-'26
4½s'14 M-N 38,000r..May 1 '15-'34
4½s'15 J-J 70,000....Jan 1 '16-'35
Greenbush Imp. Ref. Bonds.
4½s'11 J-J $137,000r..July 1 '14-'41
School Bonds.
4½s M-S $4,000c Mch 18 '15-'16
4s F-A 6,000c....Aug 1 1916
4s 7,000c....Aug 1 1921
BOND. DEBT Apr 1915..$401,000
Assess. val. '14 (83% act.)..6,186,541
Assessed value, real estate..5,316,577
City tax (per $1,000) 1913......$17.59
Population in 1910...........10,711
INT. at Rensselaer County Bank.

RENSSELAER COUNTY.
County seat is Troy.
Jail Bonds.
4s '10 F-A{$36,000r..Aug 1 '15-'20
{ 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
Armory Bonds.
3½s'02 F-A $8,000r..Feb 1 '16-'19

Court-House Bonds (registered)
3½s'95 A-O $90,000r...Apr 1 '16-'30
3½s'96 A-O 105,000r...Apr 1 '31-'45
3½s'97 A-O 25,000r...Apr 1 '41-'45
4½s'12 A-O 36,000r...Apr 1 '16-'27
4½s'12 M-N 36,000r...Nov 1,'15-'32
War Bonds (renewal)
4s '97 F-A $2,000c...Feb 1 1916
3½s'00 F-A 15,000c...Feb 1 '16-'30
3½s'99 F-A 6,000c...Feb 1 '16-'21
3½s'01 F-A 2,000c...Feb 1 '16-'17
Highway Bonds.
3½s'05 F-A $45,000r...Feb 1 '16-'33
3½s'06 F-A 20,000r...Feb 1 '16-'35
4s '07 F-A 60,000r...Feb 1 '16-'34
4s ,09 F-A 38,000r...Feb 1 '16-'34
4½s'12 F-A 135,000r...Feb 1 '16-'42
4½s'13 F-A 75,000r..Feb 1 '16-'40
4½s'14 F-A 81,000r...Feb 1 '16-'42
4½s'15 J-D 26,000r..June 1 '16-'41
Toll Road Bonds.
3½s'02 F-A $24,000c..Feb 1 '16-'23
Hospital Bonds.
4s '09 M-N $18,000r...May 1 '15-'24
Sinking Fund Bonds.
3½s'11 A-O $45,000r...Apr 1 '15-'17
Refunding Bonds.
3½s'05 F-A $20,000r..Feb 1 '16-'35
3½s'06 F-A 21,000r..Feb 1 '16-'36
4s '07 F-A 12,000r..Feb 1 '16-'27
House of Ind. Bds. (renewal)
3½s'02 F-A $14,000c...Feb 1 '16-'22
BOND. DEBT Apr 21 '15 $1,105,000
Assessed val., real estate...83,104,586
Assessed val., personal...3,318,859
Franchises...5,840,118
Bank stock...3,819,767
Total assessed val. 1914...96,083,340
(Assessment about full value.)
County tax (per $1,000) '14.....$6.72
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
This town is in Suffolk County.
Water System Construc. Bonds.
-s '14 J-D$100,000r...Dec 1 '15-'34
5s '14 J-D $75,000r}...Dec 1 '15-'34
4.875s'14J-D 25,000r}
Equal. val. real est. '13....$4,062,259

ROCHESTER.
Rochester is the county seat of Monroe County. Incorporated 1834. Law providing for annexation of village of Charlotte will go into effect Jan. 1 1916.
Market Bonds.
3½s'04 J-J 1$128,000...Jan 1 1924
Incinerating Plant Bonds.
4½s'13 J-J $100,000...Jan 15 1933
Refunding Bonds (Roch. & State Line RR.).
4½s'13 F-A$510,000r...Feb 1 1933
Fire House Bonds.
3½s'12 M-N$125,000r..May 1 1924
Voting-Machine Bonds.
4s '12 F-A $49,600r...Aug 1 1922
4s '14 F-A 17,000r..Aug 1 '15-'31
Sewage-Disposal Bonds.
4½s'14 A-O$500,000r....Apr 1 1944
4½s'13 J-J 1,000,000r...Jan 15 1933
4½s'15 M-S 300,000r...Mar 1 1945
Bridge Bonds.
3s '90 J-J$100,000r....Jan 1 1920
3½s'91 J-J z100,000r....July 1 1921
3½s'92 J-J z100,000r...Sept 1 1922
East Side Trunk Sewer.
4s J-J *$150,000r..Jan 1 '22-'27
3½s J-J *150,000r..Jan 1 '16-'21
3½s J-J 250,000r..Jan 1 '28-'37
4½s'04 J-J 100,000r...July 1 '38-'41
Park Bonds.
3s '88 J-J z$200,000r....July 1 1928
3½s'96 J-J z60,000r....Jan 1 1936
4½s'13 J-J 610,000r...Jan 15 1933
Water-Works.
4s'93-'96 F-A *$300,000r..Feb 1 1943
3½s'92F-A z500,000r...Feb 1 1944
3½s'94F-A *950,000r...Feb 1 1944
4s '12 J-Jz1,000,000r...Jan 1 1942
4½s'13 J-J 1,849,000r...Jan 15 1933
4½s M-S 700,000r....Mar 1 1945
Water Refunding.
3½s'05M-N $360,000r...May 1 1935
Water-Works Refunding.
3½s'03 J-Jz$2,697,000r..Jan 1 1933
Water-Shed Bonds.
3½s'98 F-A$200,000r....Aug 1 1918
3½s'04 J-J 170,000r....July 1 1924
Local Improvement Bonds.
4½s'99 F-Az$500,000r....Oct 2 1919
3½s'04 J-J 5,000r....July 1 1924
4s '08 J-Jz1,000,000r....Sept 1 1938
4½s'13 J-Jz2,100,000r...Jan 15 1933
4½s'15 M-S 600,000r....Mar 1 1945
School Bonds.
4s'07-'03J-J $200,000r..June 1 '15-'22
4s '12 J-D 350,000r....June 1 1942
4½s'14 A-O 500,000r....Apr 1 1944
4½s'15 M-S 400,000r....Mar 1 1945
Dist. No. 2 (Brighton).
4s --- $2,800..Oct 25 '15-'21
Dist. No. 10 (Brighton).
5s --- $1,200....Oct 16 '15-'18
5s --- 500..Jan 1 '16-'19
Convention Hall Bonds.
4s '09 J-D$100,000r....June 1 1929

z 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.—
Mar. 31 '15. Sept. 30 '14.
Bond debt.$19,530,104 $17,555,404
Water debt
(included) 8,726,600 8,026,000
Included in the bonded debt give above for March 31 1915 are $4,700,-000 local-impt. bonds and $650,000 East Side trunk sewer bonds issued to provide money pending the collection of assessments. Notes outstanding and not included above, $22,000. Bills payable against entire city, $404,584.
On March 31 1915 the city had a sinking fund of $1,211,590.17. On March 31 1915 the city was $1,951,-123.92 under its debt limit.

$ $
Real estate.191,209,695 175,668,235
(Assessment about actual value.)
Personal... 8,190,700 8,193,700
Franchise... 15,632,520 15,752,030
Pensions... 451,125
Total...215,484,040 199,613,965
Tax (per $1,000) $19.75 $19.75
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.
3½s J-D $100,000r...June 1915-24
4s '05 M-S 63,000r..Sept 1 '15-'23
{ 8,000r..Sept 1 1924
{180,000r..Sept 1 '25-'34
BOND. DEBT April 1915 $351,000
Floating debt...30,000
Assess. val.(real&franch.)32,384,846
Assessed val., personal... 889,095
Bank stock... 740,085
Tot. val. '13 (80% act)...34,014,026
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.
3½g'00 J-J $6,790c&rJuly 1'15-'21
3.55'01 J-D 5,000r..June 1 '15-'19
4.20s'09M-S 2,500r..Sept 1 '15-'19
4.29s'11F-A 11,000r..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-'17
4.20s'11F-A 5,000r..Aug 1 '15-'26
BOND. DEBT Oct 1914...$68,290
Assess. val. (¼ 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.
Fire-Apparatus Bonds.
4½s'15 A-O $15,000c..Apr 1 '16-'30
Real Property Purchase.
4½s'15 A-O 6,000r..Apr 1 '16-'21
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 155,000r....July 1 1929
4s '10 J-J 25,000r....Jan 2 1930
4s '10 J-J 40,000r....Dec 1 1930
4½s'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
4½s'14 May 17,808 46 May15 '15-'18
Sewer Bonds.
4s J-J $110,000r..Apr 15 '15-'21
($5,000 yearly to 1920; bal. due 1921)
4s J-J $37,000r..Apr 15 1921
TOTAL DEBT Apr 1915...$917,454
Water debt (included)....618,000
Assess. val. real. est. '14..9,881,470
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.
3½s J-J $3,000r..July 1 '15-'17
4s F-A 9,750r..Feb 1 '16-'18
4s '09 M-S 41,000r..Mch 1 '19-'28
4½s'14 M-N 25,000r..Nov 1 '17-'23
BOND. DEBT May 1 '15..$53,750
Assessed valuation 1915..8,750,417
School tax (per $1,000) 1915..$10.04
INTEREST payable in Rome at Farmers' Nat. and First Nat. banks.

RYE, VILLAGE.
A village in Westchester County. Inc. 1904. Population '10, 3,964.
Sewer Bonds.
5s '08 M-S$276,924r..Mch 10 '15-'38
Fire-House Bonds.
5s '08 M-S $36,924r..Mch 10 '15-'38
4½s'10 M-S 10,000r..Mch 10 '15-'24
Street Improvement Bonds.
5s '08 M-S$115,384r..Mch 10 '15-'38
4½s'12 M-S 128,800r..Mch 10 '15-42
Dock Bonds.
5s '08 M-S $13,800r..Mch 10 '15-'38
BOND. DEBT Oct 1914...$581,832
Assess. val. (70% act)...9,628,572
Tax rate (per $1,000) 1914....$12.91
INT. at Central Tr. Co., N. Y. C

RYE, TOWN.
This town is in Westchester Co.
Highway Bonds.
4s J-D $90,000r..June 1 '15-'32
4½s'09 F-A 8,000r..Aug 1 '15-'22
Park Bonds.
3.85g09F-A$400,000r..Feb 15 '15-'33
4s g '09 F-A 40,000r..Feb 15 '19-'58
BOND. DEBT June 1 1914.$539,000
Assess. val. (84% act.)'13.21,337,618
Town tax (per $1,000) 1913..$11.82
Population in 1910..........19,652
INT. at First Nat. Bank, Port Chester.

RYE UN. FREE SCH. DIST. NO.1.
4s J-D $9,750c....1915-1921
4s '02 J-D 6,000r..Jan 1 '15-'28
4.30s'07J-D 26,000r..June 1 '17-'42
BOND. DEBT Apr 1 '14...$41,750
Assess. val.1913(86% act.)2,828,437
School tax (per $1,000) 1913 $7.80+
Population in 1914 (est.)......3,000
INT. at Mamaroneck in N. Y. exchange.

RYE UN. FREE SCH. DIST. NO.3.
3½s --- $45,500......
($3,500 payable annually.)
5s '09 Nov $33,250..Nov 1 '15-'33
BOND. DEBT Apr 15 '14...$80,500
Assessed val. '13 (¼ act.)..5,249,746
School tax (per $1,000) 1913...$7.143
Population in 1914 (est.)......4,000

RYE UN. FREE SCH. DIST. NO.4.
4½s'10 A-O $65,000c.Apr 1 '14-'31
3½s　A-O　38,740 1914-1926
4s　　30,000 1914-1934
4½g'15M-N {120,000c.May 1 '16-'45
　　　　　{ 32,000r.May 1 '16-'47
BOND. DEBT May 1914. $159,100
Assessed valuation 1913..8,735,188
School tax (per $1,000) 1913..$12.48
　INTEREST payable at Sav. Bank,
Portchester, Riverhead & Peekskill.

RYE AND HARRISON UN. FREE
　　　SCHOOL DIST. NO. 6.
5s '08　M-N $65,000c 1917-1942
BOND. DEBT May 1909.- $69,000
Assessed valuation 1908..1,665,000

ST. JOHNSVILLE.
This village is in Montgomery Co.
Inc. 1854. Population 1910, 2,536.
　Water Bonds.
4½s'93 Aug　$4,000r..Aug 1 '15 '18
4½s'94 May　3,000r.May 5 '19-'21
4½s'97 Jan　500r...Jan 1 1916
4s '98　May　4,500r.May 1 '16-'24
4s '95　Sept 10,000r.Sept 2 '15-'24
3½s'00 July　5,000r.July 1 '15-'24
4½s'14 F-A　15,000r..Aug 1 '17-'22
　Paving Bonds.
4.30s'11Aug $36,000r.Aug 1 '16-'39
　Sewer Bonds.
4½s'06 Nov $28,560r.Nov 1 '15-'35
BOND. DEBT Feb 28 '15. $107,610
Assess. val. '12 (½ act.) ..1,191,250
Tax rate (per $1,000) 1912..$20.27
INT. at First Nat. Bk., St. Johnsv.

ST. LAWRENCE COUNTY.
Canton is the county seat.
　County Home Impt. Bonds.
4s '14　M-S {$15,000 ....Mar 1 1929
　　　　　{ 16,000...Mar 1 1930
　Highway Bonds.
4s '11　M-S　$5,000 ....Mch 1 1016
4s '12　M-S 125,000 1916-1924
4s '14　M-S　60,000...Mar 1 '25-'28
BOND. DEBT Oct 1911.-.. $200,000
Assessed valuation 1911..45,340,132
Tax rate (per $1,000) 1910...$2.00
Population in 1910 89,005
　INT. at County Treasurer's office.

SALAMANCA.
This city is in Cattaraugus Co.
Inc. May 14 1913. Pop'n '10, 5,792.
　Grade-Crossing Bonds.
4s　10 F-A $13,000...Aug 1 '15-'27
　Water Bonds.
5s '07　F-A $13,000r.Aug 1 '15-'27
3.85s'05ann　52,000r.Nov 15 '15-'35
4.70s'11 ...　1,500...Aug 1 '16-'18
　Light Bonds.
5s '07　F-A　$1,500r.Aug 1 '15-'17
5s '07　F-A　4,500r.Aug 1 '15-'23
3.85s'05 s-a　10,500.Nov 15 '15-'35
4.70s'11 ...　2,000...Aug 1 '15-'18
　Park Bonds.
4.40s'09A-O　$7,500...Oct 1 '15-'29
　Sidewalk Bonds.
4s '05 ...　$6,000...Aug 1 '15-'20
4.94s'06...　3,000...Aug 1 '15-'20
　Aerial Truck Bonds.
4½s'11 s-a　$3,000...Aug 1 '15 '20
　Paving Bonds.
3½s'00 ...-$10,525.92.July 1 '15-'20
4.89'06 F-A 674,544 .....Aug 1926
4.95s　s-a　7,100.88 Aug 3 '15-'26
4½s'10 F-A　6,706.72 Aug 1 '15-'30
4.65'13 A-O 10,592.12r.Apr 1 '15-'28
4.70s'12 s-a　1,508.48 Aug 1 '15-'18
　School Bonds.
　　　　{$12,000r.Nov 1 '15-'20
4½s'09 J-J { 30,000r.Nov 1 '21-'30
　　　　{ 10,000r.Nov 1 '31-'40
4s '06 ...　8,552.50 Mar 1 '16-'26
TOTAL DEBT May 9115..$283,140
Water debt (incl) 109,000
Assess. val. (real est.) '14..4,516,200
Total assess. val 4,681,186
Tax rate (per $1,000) 1914...$50.50
　INTEREST on the water bonds of
1906, the park bonds and school
bonds is payable at Salamanca Trust
Co. in Salamanca; on water bonds of
1914 in New York exchange.

SALINA.
This town is in Onondaga County
　Railroad-Aid Bonds.
4s　M-S $75,600c 1916-1937
BOND. DEBT May 15 '15　75,600
Assess. val. '14 (abt. act.)..1,970,001
Total tax (per $1,000)1914 ..$11.48
Population in 1910 3,208
　INT. at Union Trust Co., N. Y.

SANDY HILL.　See Hudson Falls.

SANFORD AND DEPOSIT JOINT
　UNION FREE SCHOOL DIST.
This district (P. O. Deposit) is in
Broome and Delaware counties.
5s '14　J-J $58,500 ...Jan 1 '16-'54
BOND. DEBT Jan 1 1915.. $60,000
Assess. val. '14 (2-3 act.)...902,708
Population (est.) 2,000
　INT. at Farmers Nat. Bk., Deposit.

SARANAC LAKE.
This village is in Franklin and Es-
sex counties. Incorp. June 1892.
　Sidewalk Bonds.
3½s'01 F-A　$8,000r....1915-1931
5s '13　F-A　9,500r.....1915-1933
　Paving Bonds.
4½s'08 M-S $25,000r.Sept 1 '25-'37
4½s'09 M-S　9,000c.Sept 1 '25-'33
4½s'08 M-S　40,000r..Sept 1 '15-'24
4½s'09 M-S　13,000r.Sept 1 '15-'29
5s '13　F-A　9,500 1915-1933
　Water Bonds.
5s '94　July $25,000r 1923
5s '96　Jan　10,000r 1924
3½s'01 F-A　32,000r 1915-1931
4s '03　F-A　32,000r 1915-1933
4s '06　J-J　32,000r...July 1 '35-'66
4s '06　J-J　5,000c...Jan 1 '36-'40
4.40s'10M-N　28,000c.May 1 '40-'67
　Fire Department Bonds.
5s '07　F-A　$1,600r.Jan 1 '16-'19
4.45s'10J-J　15,000r.July 1 '15-'30

Sewer Bonds.
4s '02　F-A $24,000r 1915-1932
4s '06　J-J　18,000r.July 1 '31-'66
4½s'08 s-a　12,000c.Sept 1 '15-'38
4½s'09 M-S　8,500c.Sept 1 '15-'31
4.45s'12J-J　50,000c.July 1 '42-'66
　Crematory Bonds.
4.45s'10F-A　$2,000r...Aug 1 '15-'24
GEN. BD. DT. Apr 2 '15.. $199,500
Spec. ass't bonds (add'l)..　53,000
Water bonds (additional)..　167,400
TOT. BD. DT Apr 2 '15.- $419,900
Assess. val. '14 (½ 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 $80,000c.Feb 5 '15-'18
5s '10　M-N　50,000c.Nov 1 '20-'22
5s '14　F-A　50,000...Feb 1 '22-'24
5s '15　F-A　25,000 1920-1924
　Hospital Bonds.
5s '14　F-A $30,000 ....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.
4½s'11 A-O$100,000r.Apr 1 '16-'40
4½s'11 J-D 150,000r.June 1 '16-'40
4½s'13 J-D　50,000r.June 1 '18-'42
　Water Bonds.
5s　　M-S $15,000c&rSep 1 '15-'17
4s　　M-S {12,000r.Sept 1 '15-'16
　　　　　{ 3,000r....Sept 1 1917
　Water and Sewer Bonds.
4s　　M-S $10,000c&r.Sept '15-'16
4s　　M-S 130,000c..Sept 1 '17-'29
　Village-Hall Bonds.
4s　　Aug $30,000c&rAug 1 '15-'20
BOND. DEBT Apr 2 '15.. $500,000
Assess. val. real est. 1914..5,588,430
Total assessed val. 1914...5,902,630
　(Assessment 1-3 actual value.)
Total tax (per $1,000) 1914 ..$38.20
　INTEREST at office of the Re-
ceiver of Taxes in Saratoga Springs.

SARATOGA SPRGS. SCH. DIST.
4.35s'11J-J {$18,000r.July 1 '15-'20
　　　　　{ 24,000.July 1 '21-'26
BOND. DEBT Apr 6 '15.- $42,000
Assess. val. '14 (1-3 act.)..5,902,630
School tax (per $1,000) 1914..$10.41
Population in 1915 (est.)...13,000
　INTEREST payable at Citizens'
Nat. Bank, Saratoga Springs.

SAUGERTIES UNION FREE SCH.
　　　DIST. NO. 10.
This district is in Ulster County.
4½s'08 M-N $18,000r.Oct 31 '15-'32
4s　　M-N　48,000r.Nov 1 '15-'56
BOND. DEBT Nov 1 1913　$68,235
Assess. val. '13 (½ 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.
4.40s'14J-J {$168,000r....July '15-'56
　　　　　{ 2,000r....July 1 1957
　Highway Bonds.
5s　　　$11,000.. May 1 '15-'25
3½s　M-N 30,000r. May 1 '15-'44
3½s　M-N 17,000r..$2,000 yrly
　　　　　　　　May
4s　　M-N　2,500r.May 1 '30-'32
4s　　M-N {4,000r.May 1 '17-'20
　　　　　{ 1,150r....May 1 1921
4s　　M-N 12,000r.May 1 '15-'26
4½s'10 J-D　42,000r.June 1 '15-'35
5s '15　　75,000 ....
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 $16,000r..Aug 1 '15-'22
　Isolation Hospital Bonds.
4s '14　F-A　$8,000r..Aug 1 '15-'22
　Paving Bonds.
4s '14　M-S $12,000r.Sept 1 '15-'18
　Culvert Bonds.
4½s'12 A-O $20,000r..Apr 1 '15-'22
　Garbage-Disposal Bonds.
5s '13　J-J $95,000r.Jan 1 '15-'33
4s '14　J-D　8,000r.June 1 '15-'22
　Park Bonds.
5s '13　F-A $285,000r.July 1 '15-'33
4½s'14 J-D　60,000r.June 1 '15-'33
4½s'15 J-J　40,000r.Jan 1 '16-'35
　Comfort Station & Band Stand
4s '13　J-J　$6,000r.July 1 '15-'20
4s '14　J-D　3,000r.June 1 '15-'17
　Bridge Bonds.
4s '13　A-O $22,000r.June 1 '15-'20
4s '14　J-D　1,500r.June 1 '15-'17
　Highway Bonds.
4s '14　A-O　$8,000r....Apr 1 1915
　School Bonds.
3s '89　F-A　$5,000r....Feb 1 1915
3s '90　F-A　20,000r....Feb 1 '16-'19
4s '90　A-O　18,000r..Apr 1 '20-'23
4s '00　F-A　22,000r.Aug 15 '15-'20
4s '02　F-A　60,000r..Aug 1 '21-'32
4s '03　J-J　95,000r..July 1 '15-'33
6s '98　Aug　880c.Aug 15 '15-'18
5s '01　Dec　875c...Dec 1 '14-'20
3½s'05 A-O　5,000r.....Apr 1 1915
4s '06　J-J {30,000r.July 15 '15-'20
　　　　　{ 60,000r.July 15 '21-'26
4½s'07 J-D {12,000r.June 1 '15-'18
　　　　　{ 130,000r....June 1 1927
4½s'08 J-J 252,000r.July 15 '15-'28
4s '11　J-J 240,000r.July 1 '15-'30
4½s'11 A-O 170,000r....Oct 1 '15-'31

4½s'12 J-J $270,000r.July 1 '15-'32
5s '13　J-J　95,000r.Apr 1 '15-'33
5s '13　J-J 380,000r.July 1 '15-'33
4½s'14 J-J　26,000...July 1 '15-'27
4½s'14 J-D 100,000r.June 1 '15-'34
　Garbage Collection Bonds.
4s '14　F-A　$7,000r.Aug 1 '15-'21
4s '14　M-S　14,000r...Sept 1 1915
　Police Dept. Bonds.
4s '14　F-A　$4,000r.June 1 '15-'18
　Public-Market Bonds.
4½s'12 A-O $80,000r.Apr 1 '15-'30
4s '14　J-D　2,000r.June 1 '15-'16
　City Hall Building Bonds.
3½s'05 M-S $22,000r...Sept 1'15-'25
　Water Bonds.
4s '85　M-N $20,000r.Nov 1 '14-'15
4s '94　J-J　30,000r..July 15 1916
3s '86　M-N　10,000r....Nov 1 1916
4s '98　J-J　32,000r..June 1 '17-'18
4s '99　J-J　15,000r....July 1 1919
4s '01　F-A　15,000r...Aug 1 '17-'18
4s '03　J-J 319,000r.Aug 15 '16-'23
3½s'04 J-J　60,000r..July 15 '15-'24
4s '95　M-N　60,000r...May 15 1915
　Deficiency & Impt. Bonds.
4s '02　F-A $20,000r.Feb 1 '23-'26
4s '04　M-N　50,000r..May 1 '15-'24
4s '03　M-N　25,000r.May 1 '15-'19
　Grade-Crossing Bonds.
4s '09　J-J 3270,000r.July 20 '15-'29
　Sewer Bonds.
4s '91　A-O $10,000r...Oct 1 1920
4s '92　A-O　10,000r....Oct 1 1921
4s '94　F-A　15,000r...Aug 1 1922
4s '96　J-J　5,000r....July 15 1923
4s '08　J-J　15,000r....June 1 1924
4s '09　J-J　15,000r....July 1 1925
4s '01　J-D　17,000r....June 1 1915
4s '02　J-D　30,000r.1926-'28 & '30
4s '02　M-N　55,000r.May 1 '23-'31
4s '02　M-N　13,000r....May 1 1932
4s '03　M-N　80,000r...May 1 '15-'30
4s '04　M-N {20,000r.May 1 '15-'19
　　　　　{ 25,000r.May 1 '20-'24
4½s'06 A-O 120,000r.Oct 15 '15-'26
4½s'07 J-D 370,000r....June 1 1927
4½s'08 A-O 126,000r.Apr 1 '15-'28
4½s'10 A-O　65,000r...Oct 1 '15-'27
4½s'11 A-O　85,000r....Oct 1 '15-'31
4½s'12 A-O　90,000r....Oct 1 '15-'32
5s '13　J-J 361,000r.July 1 '15-'33
4½s'14 J-D 300,000r.July 1 '15-'34
　Street Imp. Assess. Bonds.
4½s'11 J-J　$7,489.23 Oct 28 '14-'15
　Fire Bonds.
4s '00　J-D $25,000r....June '16-'19
4s '01　J-D　10,000r....June 1 1927
4s '01　J-D　15,000r....June 1 1929
4s '03　J-J　40,000r..July 1 '16-'23
4s '04　M-N　30,000r....May 1 '15-'24
3½s'07 J-J　14,000r..Dec 1 '14-'20
4s '13　A-O　20,000r..Apr 1 '15-'24
4s '14　J-D　26,000r..June 1 '15-'27
4½s'15 J-J　5,000r..Jan 1 '16-'25
4s '15　J-J　7,500r..Jan 1 '16-'30
BOND. DEBT Feb 5 '15.$5,495,642
Cert. issued in anticipation
　of tax levy 1,400,000
Water bonds (incl. above)　541,000
Gen. debt sinking fund ....　661
Assess. val. (real est.) '14.55,183,240
　(Assessment about 80% actual value)
Tax rate (per $1,000) 1914....$25.20
Population in 1910 72,826
　INT. at office of City Treasurer.

SCHENECTADY COUNTY.
County seat is Schenectady.
　Glenridge Sanatorium Bonds.
4½s'14 M-N$28,000.. May 1 '16-'29
　Court-House and Jail Bonds.
4½s　J-J $328,000.........
　Funding Bonds.
4½s'09 F-A$140,000c.Feb 1 '16-'29
BOND. DEBT May 1915　$496,000
Assess. val. , real estate...61,797,654
Assess. val., personal 2,501,892
Assess. val. spec. franchise 3,155,866
Population in 1910 88,235
　INT. on court-house bonds pay-
able part at Rochester Sav. Bank,
part at Citizens' Trust Co. in Schen-
ectady, and part at Schenectady
Trust Co.; on funding bonds at
Brooklyn Sav. Bank, Brooklyn,N.Y.

SCHUYLER COUNTY.
County seat is Watkins.
　Highway Bonds.
4½s'13 M-S $33,000 1915-1923
TOTAL DEBT Apr 13 1915.$33,000
Population in 1910 14,004

SCOTIA.
This village is in Schenectady Co.
Inc. Jan. 1902. Pop'n 1910, 2,965
　Street-Impt. Bonds.
5s '14　F-A $19,000...Aug 1 '15-'33
　(Subject to call any interest date.)
　Fire-Department Bonds.
4.60s'14 F-A　$3,000...Aug 1 '19-'24
　Funding Bonds.
5s '12　F-A {$4,800c.Aug 1 '15-'17
　　　　　{ 8,000c.Aug 1 '18-'25
　Water Bonds.
4.90s'06F-A $21,000c...Aug 1 '15-'35
5s '07　F-A　4,500c....Aug 1 1926
5s '10　F-A　4,600 ....Aug 1 1926
4½s'09 F-A　4,600 ....Aug 1 1922
4.80s'11F-A　4,600 ....Aug 1 1927
3.90s'05F-A　38,000...Feb 1 '16-'34
4½s'05 F-A　30,400...Feb 1 '16-'34
5s '12　F-A　5,000c....Aug 1 1928
5s '13　F-A　5,100c....Aug 1 1933
4.40s'14 F-A　5,100c....Aug 1 1934
　Sewer Bonds.
5s '10　F-A　$2,000 ....Aug 1 1926
4½s'05 F-A　35,000c...Feb 1 '16-'34
5s '07　F-A　7,000 ....Aug 1 '15-'28
4½s'09 F-A　4,000 ....Aug 1 1922
4.80s'11F-A　2,000 ....Aug 1 1927
5s '12　F-A　2,500c....Aug 1 1928
5s '13　F-A　2,500c....Aug 1 1933
5s '13　F-A　8,000c....Aug 1 '18-'25
4.40s'14 F-A　2,000c....Aug 1 1934
5s '14　F-A　2,500...Sept 1 '15-'19
　Drainage Bonds.
4½s'09 F-A　$5,000....Aug 1 1924
4.80s'11F-A　6,000....Aug 1 1927
5s '10　F-A　6,000....Aug 1 1926
　Village-Hall Bonds.
5s '07　F-A　$4,500r...Aug 1 '15-'23
5s '10　F-A　2,000....Aug 1 1926

4½s'09 F-A　$1,000....Aug 1 1923
4.80s'11F-A　2,000....Aug 1 1927
5s '12　F-A　500c...Aug 1 1928
5s '13　F-A　500c...Aug 1 1933
BOND. DEBT Apr 1915.- $257,300
Sinking funds.............5,861
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.
4½s'14 J-D$102,000c.June 1 '16-'32
BOND. DEBT May 1915..$102,000
Population in 1910 26,972
　INT. at First Nat. Bk. of Waterloo

SENECA FALLS, TOWN.
This town is in Seneca County.
　Refunding Bonds.
4½s'13 J-J $110,000...July 1 '15-'25
TOTAL DEBT Apr 1 '15.- $110,000
Sinking fund 10,000
Total valuation 1914........4,150,276
　(Assessment about 82% actual value)
Total tax (per $1,000) 1914...$14.72
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.
4.30s'11F-A $55,000r...Feb 1 '16-'26
4.25s'11F-A　33,000r...Aug 1 '15-'25
4.30s　J-D　12,000c...Dec 1 '15-'24
4.45s'12F-A　20,000...Feb 1 '27-'30
　Sewer Bonds.
4½s'06 A-O $49,866.52c..Oct 1'15-36
4.70s'08 J-J　37,950r.Mch 2 '16-'38
TOTAL DEBT Mar 1 '15. $207,817
Assessed valuation 1914...3,230,850
Village tax (per $1,000) 1914..$17.42
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 $37,000r...$1,000 y'ly
3½s g　J-J　5,000...1,000 y'ly
BOND. DEBT Apr 1915.- $42,000
Water debt (included).....39,000
Assess. val. '14 (60% act.)..1,347,218
Total tax (per $1,000) 1914...$25.24
　INT. at Nat. Bank of Skaneatles.

SKANEATELES UNION FREE
　　　SCHOOL DIST. NO. 10.
This district is in Onondaga Co.
4s '09　Oct {$11,000r.Oct 1 '15-'25
　　　　　{ 24,000c.Oct 1 '26-'37
BOND. DEBT Apr 2 '15.- $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.
4½s'14 F-A {$8,000 ..Aug 1 '15-'22
　　　　　{ 42,000..Aug 1 '23-'43
4½s'14 F-A {8,000 1915-1922
　　　　　{ 32,000 1923-1938
　Street Bonds.
4½s'09 J-D $144,000.June 1 '15-'38
4½s'12 F-A 148,000c.Aug 1 '16-'40
Water bonds $75,000
Sewer bonds 39,000
Milton Avenue bonds 32,000
TOTAL DEBT May 1915.　482,000
Sinking fund 16,216
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.
　H. & L. Truck Bonds.
5s　　July $5,000r...$500 yearly
　Curb and Gutter Bonds.
4½s'10 J-J　$5,500r..Jan 1 '16-'26
　Municipal Bldg. Bonds.
4.40s　J-J $21,000r 1915-1935
4½s　J-J　3,500r 1915-1921
　Macadam Road Bonds.
3.88s　J-J $10,000r...July '15-'18
　Steam-Roller Notes.
5s　　July $5,000r...$1,000 yearly
TOTAL DEBT Apr 1 '15.- $48,000
Assessed value 1914.......3,466,591
Village tax (per $1,000) 1914..$12.00
　INT. pay. at Southampton Bank.

SOUTHAMPTON UNION FREE
　　　SCHOOL DIST. NO. 6.
4½s'13 Jan $108,000c..Jan 1 '16-'42
4½s'12 Jan　12,000r..Jan 1 '16-'28
4s '06　Nov　6,500c.$1,000 yearly
4½s　Jan　25,000r.$1,000 yearly
BOND. DEBT Apr 2 '15. $151,500
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.

STEUBEN COUNTY.
Bath is the county seat.
　Highway Bonds.
4½s'11 A-O $20,000r.May 1 '16-'17
　Court-House Bonds.
5s '07　M-S $15,000r.May 1 '16-'18
BOND. DEBT May 1 '15　$35,000
Assessed valuation, real..43,480,842
Assessed val., personal ...1,381,310
Total val. '14 (90% act.)..44,862,152
Population in 1910 83,362
　INT. at N. Y. State Bk., Albany.

SUFFOLK COUNTY.
County seat is Riverhead.
　Hospital Bonds.
4½s'15 A-O $50,000r..Apr 1 '16-'25
　Bldg. Impt. Bonds.
4½s'14 J-D $50,000r..June 1 '15-'34

SUFFOLK COUNTY (Concluded).
Jail Bonds.
4½s'10 M-S$135,000r..Mch 1 '15-'23
{ 20,000r....Mch 1 1924
Road Bonds.
4½s'08 J-J $50,000r..July 1 '15-'24
4½s'13 A-O 55,000r..Apr 1 '24-'29
BOND. DEBT Mar 1915. $310,000
Assess. val. '15 (⅓ act.)..97,566,225
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.c&rJan 1'16-'30
Turnpike Bonds.
4s '10 J-J $20,431.75rJan 1'14-'27
Court-House and Jail Bonds.
4s '09 J-J $125,000c..Jan 1 '15-'39
BOND. DEBT Jan 1913...$185,632
Assess. val '12 (⅓ 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$100,000r...Dec 1 1926
Harbor Brook Impt. Bonds.
3½s'02 M-N$ 4,000r..Nov 1 '15-'22
3½s'03 A-O 5,600r..Apr 1 '16-'23
School Bonds.
3½s'01 F-A $17,500r...Aug '15-'21
3½s'02 J-J 49,600r..July 1 '15-'22
4½s'07 M-N 42,250r May 15 '15-'27
4½s'07 J-J 16,250r July 15 '15-'27
4s '09 A-O 105,000r..Apr 1 '15-'29
4½s'14 J-D 20,000r..Dec 1 '15-'34
4½s'15 J-J 50,000r..Jan 1 '16-'35
4½s'15 F-A 100,000..Feb 1 '16-'35
Onondaga Creek Impt. Bonds.
3½s'02 J-D $20,000r..Dec 1 '15-'22
4s '04 M-N 12,500r..May 1 '15-'24
Park Bonds.
3½s'01 F-A $8,750r...July '15-'21
4½s'11 M-N 85,000r..May 1 '15-'21
4½s'12 J-D 90,000r..June 1 '15-'32
4½s'13 F-A 47,500r.Aug 15 '15-'33
General Impt. Bonds.
4½s'10 J J $192,000r.July 1 '15-'30
4½s'11 M-S 124,100r.Sept 15 '15-'31
4½s'12 M-N198,000r.Nov 1 '15-'32
4½s'14 A-O 344,850r.Apr 1 '15-'34
Local Impt. Bonds.
4½s'06 A-O $45,000r...Oct 1 '15-'16
4½s'07 F-A 48,000r.Aug 1 '15-'17
4½s'08 M-S 86,000r.Sept 1 '15-'19
4½s'09 M-S 60,000r.Sept 1 '15-'19
4½s'10 A-O 29,000r..Apr 1 '15-'20
4½s'10 J-J 96,000r July 15 '15-'20
4½s'10 J-J 5,400r...July 15 1915
4½s'11 J-D 133,000r.June 1 '15-'21
4½s'11 J-D 6,000r..June 1 '15-'16
4½s'12 J-D 10,200r.June 1 '15-'17
4½s'12 J-D 112,000r.June 1 '15-'22
4½s'13 M-S 198,000r.Sept 1 '15-'23
4½s'13 M-S 18,400r.Sept 1 '15-'18
4½s'14 J-D 270,000r.June 1 '15-'24
4½s'14 J-D 8,000r.June 1 '15-'19
City-Hall Refunding Bonds.
4s '09 F-A$225,000r.Aug 2 '15-'29
Sewer Bonds.
4½s'07 J-J $32,500r.July 1 '15-'27
4s '08 J-J 140,000r.July 1 '15-'28
4½s'11 F-A 80,000r.Apr 1 '16-'31
4½s'11 F-A 170,000r.Aug 1 '15-'31
4½s'12 F-A 180,000r.Aug 1 '15-'32
4½s'14 J-D 50,000..Dec 1 '15-'34
Spencer St. Bridge Bonds.
4½s'15 J-J $12,000..Jan 1 '16-'35
Public Safety Bonds.
4½s'15 F-A $55,000..Feb 1 '16-'35
Bridge Bonds.
3½s'01 F-A $4,900r...Aug '15-'21
Library Bonds.
3½s'01 F-A $13,300r..Aug '15-'21
Fire Department Bonds.
3½s'01 F-A $14,700r...Aug '15-'21
3½s'02 M-N 10,000r.May 1 '15-'22
4½s'07 A-O 39,000r..Oct 1 '15-'33
4½s'13 A-O 58,500r.Apr 1 '16-'33
Refunding Railroad Bonds.
4s '09 J-D$915,000r..Dec 30 1029
Water Bonds.
4s '94 J-J $500,000r...July 1 1920
3½s J-J2,150,000r....July 1 1920
3s J-J1,000,000r....July 1 1920
3½s J-J 150,000r..Jan 1 '27-'28
3½s'01 J-J 30,000r..Apr 1 '15-'21
4½s'08 J-J 350,000r..July 1 '15-'28
4s '08 J-J 300,000r..July 1 '29-'40
4s '09 J-J 100,000r..July 1 '41-'44
Court-House Bonds.
4½s'07 F-A$130,000r..Aug '15-'27
Funded Debt Bonds.
4s '04 J-D$136,000r..Jan 1 '15-'24
Fire Alarm & City Hall Bonds.
4s '09 A-O$105,500r..Apr 1 '16-'29
High-School Bonds.
4s '06 M-N $30,000r May 1 '15-'26
4½s'07 M-N 135,000r May 15 '15-'26
3½s'00 J-J 310,000r...July 1 '15-'45
4½s'13 A-O 67,500r..Apr 1 '16-'33
City's share town of Salina bonds_____$10,960
BOND. DEBT Apr 2 '15$10,266,490
Water debt (included)... 4,580,000
Assessed valuation, real.129,055,327
Assessed val., personal.. 4,730,550
Franchises_____8,067,540
Total valuation 1914...141,853,917
(Assessment about actual value)
City tax rate(per $1,000) '14..$17.733
Population in 1910_____
INT. on Harbor-Brook '02-'03, Park '01, School '00-'14, High School '06-'07, Creek, '02-'04, Local Impt. '06, Bridge '01, Library '01, Fire '01-'02, Water '94s '01, Funded Debt '04 and High Sch. 1900, Collegiate and Refunding RR., school, sewer, bridge and public safety bonds all of 1915 at U. S. Mtge. & Tr. Co.; water '90 to '98 at Metropolitan Tr. Co.; other bonds at Columbia Tr. Co., New York.

TARRYTOWN.
This village is in Westchester Co. Inc. 1870. Population 1910. 5,600.
Water Bonds.
4s J-D $87,000r...June 1 1919
4s J-D 245,000r....June 1 1926
3½s'04 F-A 24,000r.Aug 1 '15-'26
4½s'11 F-A 30,000r.Aug 1 '16-'35
TOTAL DEBT May 1915 $401,000
Total assessed val. 1914..13,510,948
Tax rate (per $1,000) 1914...$8.00
INT. at Tarrytown Nat. Bank.

THOMPSON.
This town is in Sullivan County. White Lake Turnpike.
4s '07 Mch 1 $1,000r...Sept 1 1915
Refunding Railroad Bonds.
4s M-S$150,000r..........1923
4½s M-S 75,000r..........
TOTAL DEBT Jan 1912...$235,000
Total valuation 1911.....939,837
Total tax (per $1,000) 1910...$35.87
Population in 1910........4,196
INTEREST on refunding bonds paid at Nat. Union Bank, Monticello.

TICONDEROGA UNION FREE SCH. DIST. NO. 5.
4s '01 M-N $1,000r... May 1 1916
Building Bonds.
4.40s'06M-N $53,200r...May 1 '17-'42
BOND. DEBT May 7 1915 $54,000
Assessed valuation 1915...1,623,000
School tax (per $1,000) 1914 $15.40 +
INTEREST payable at N. Y. at any bank or trust company.

TOMPKINS COUNTY.
Ithaca is the county seat.
Highway Bonds.
4½s'15 Apr {$3,000c...Apr 1 1916
{40,000c.Apr 1 '17-'36
TOT. BD. DT. Mar 1915. $161,184
Assessed valuation 1914—
Real estate.........20,329,628
Personal property.....858,600
Population in 1910........33,647
INT. payable at office of County Treasurer in N. Y. exchange.

TONAWANDA, CITY.
This city is in Tonawanda Town, Erie Co. Population 1910. 8,290.
Sewer Bonds.
5s --- $21,600..July 1 '15-'32
4s --- 9,000..July 1 '15-'32
5s --- 12,000..July 1 '15-'32
4½s --- 12,600..July 1 '15-'35
4½s --- 21,000....July 1 1939
5s --- 13,200..........1936
5s --- 13,800....July 1 1937
4½s'14 --- 19,000..........1934
Paving Bonds.
5s --- $10,911.16Meb 2 '16-'32
4.30s'14 J-J 47,000....July 1 1925
4.30s --- 16,000..........1925
Water Bonds.
5s Jan $20,400...Jan 2 '16-'32
Water Refunding Bonds.
4½s'12 J-J $135,000..Jan 1 '16-'42
4½s'14 J-J 62,000r.Jan 1 '16-'44
BOND. DEBT Apr 1 1915. $413,511
Assess. val. (80% act.)'14.4,951,086
City tax (per $1,000) 1914..$12.80½
INTEREST on the refunding bds. payable at Chase Nat. Bk., N. Y.; on others at Seaboard Nat. Bk., N. Y.

TONAWANDA SCH. DIST. NO. 1.
This district was formerly Union Free School District No. 3. The schools are now under city charter.
4s '92 A-O $21,000c...1916-1922
4s '97 A-O 42,000c...1938-1947
4s '98 A-O 12,000c...1919-1922
TOT. DEBT Apr 2 1915.. $75,000
Assessed valuation 1914...4,968,315
(Assessment 75 to 90% actual value)
School tax (per $1,000)1914...$9.98
Population in 1915 (est.).....8,000
INTEREST is payable in N. Y. City, on 4s of 1892 at Hanover Nat. Bank; on other issues at Seaboard Nat. Bank.

TONAWANDA TOWNSHIP.
This town is in Erie County.
Paving Bonds.
4s '06 M-N $26,000c....Jan 1 1921
3½s'06 M-N 170,000c....Jan 1 1921
BOND. DEBT Apr 1915... $196,000
Sinking fund.........32,000
Town valuation 1914..... 4,250,000
(Assessment 60 to 80% actual value.)
Tax rate (per $1,000) 1913....$6.17
Population in 1910.......2,175
INT. at First Nat. Bk., Tonawanda.

TROY.
Troy is situated in Rensselaer County. Incorporated in 1816. On Jan. 1 1901 a bill known as the "Greater Troy Bill" became operative. Under its provisions the village of Lansingburg and portions of the towns of North Greenbush and Brunswick became part of Troy.
Public Improvement Bonds.
3½s'95 F-A 25,000r....Aug 1 1915
3½s'96 J-D 48,000r...Dec 1 '15-'16
3½s'97 J-D 23,500r..Dec 15 1916
3½s'98 J-D 60,000r..Dec 15 '15-'20
4s '02 J-J 6,171r....July '15-'22
3½s'02 A-O 12,160r..Oct 1 '15-'22
4s '02 J-J 57,124.40r.July '15-'22
4s '03 J-J 24,480r..Sept 1 '15-'23
4s '03 F-A 2,497.50rAug 1 '15-'23
4s '05 J-J 19,722r.July 1 '15-'25
4s '06 J-J 45,600r..July 1 '15-'26
4s '06 J-D 13,747.50r Dec1 '15-'26
4½s'07 F-A 36,549.63rAug15'15-'27
4½s'08 A-O 35,000c..Oct 15 '15-'23
4s '09 M-N112,050r May 11 '15-'29
4s '10 A-O 7,080r..Apr 29 '15-'20
4½s'10 F-A 126,400r.Feb 1 '15-'30
4½s'10 F-A 60,000r..Feb 24 '15-'30
4½s'11 J-D 60,000r....1915-1931
4½s'13 J-J 114,000r.Jan 10 '15-'33
4½s'14 A-O 127,000r.Apr 15 '15-'34
4½s'15 A-O 40,000r.Apr 15 '16-'35
Pub. Imp. Refund. Bonds.
4½s'13 F-A $77,900r.Feb 10 '15-'33
4½s'14 --- 68,000r........1915-1934
Voting-Machine Bonds.
4s '06 F-A $14,760r.Aug 1 '15-'26
Water Refunding Bonds.
4s '10 A-O $12,000r....1915-1930
4½s'14 --- 30,000.....1915-1934
Park Bonds.
3½s'02 A-O$135,000c...Oct 1 '15-'41
4s '05 F-A 28,000c....Aug 1 1925
4s '06 A-O 48,802.98r.Apr 1 1926
4s '07 M-S 23,197.02r.Mch 1 1927
4½s'08 --- 21,000r.May 14 '15-'28
4½s'08 M-N 21,000r.May 14 '15-'28
4s '09 M-N 15,000r.May 11 '15-'29
Tax Deficiency Bonds.
4½s'09 A-O $22,400r.Oct 28 '15-'29
4s '05 M-N 24,651r.May 1' '15-'25
4s '05 J-J 32,680r.July 15 '15-'25
4s '06 M-S 27,000r.Mch 27 '15-'26
4½s'10 J-D 18,200r.Dec 1 '14-'20
4½s'11 J-D 7,000r..Dec 1 '14-'20
Street Improvement Bonds.
4½s'11 F-A $13,600r.Feb 1 '15-'31
4½s'11 M-N 8,400r.Nov 1 '15-'21
Water Bonds.
4½s F-A $16,000c..Aug 1'16-'19
($8,000 every three years)
3½s M-N $25,000c.May 1 '15-'19
3½s M-N 7,500r..Nov 1 1915
3½s M-N 1,000r...Nov 1 1917
3½s J-J 25,000r..Aug 15 1915
3½s J-J 10,000c..Aug 15 1916
3½s J-J 578,125r.July 1 '16-'36
4s M-S { 60,000r.Sept 1 '17-'19
{ 15,000r...Sept 1 1920
{280,000r..Sept 1 '21-'24
4s '05 J-D 310,521r.June 1 '15-'25
4s '05 M-S 181,500r.Sept 1 '35-'39
4s '06 J-D 99,000r.June 5 '15-'26
4s '06 M-S 9,000r.Sept 1 '15-'23
4½s'08 M-N 170,000rMay 15 '15 '48
4½s'11 J-J 17,300r..Jan 15 '15-'31
4½s'11 J-D 153,815r.June 1 '15-'31
4½s'14 J-J 350,000r.Jan 15 '15-'34
4½s'14 M-S 350,000r.Mar 1 '15-'54
School Bonds
4½s'11 F-A$276,250r.Apr 1 '15-'31
Miscellaneous Bonds.
4s '05 A-O $3,646.49..Oct 1 1917
4s '06 J-D 75,000c.J'ne15 '15-'26
Public Building Bonds.
4s '07 F-A $9,800r...Aug 1 1918
3½s'01M-N 15,000r.Nov 15'15-'21
4½s'07 F-A 50,000r..rAug 1 '15-'27
4½s'08 J-D 70,000r....1915-1928
4s '09 J-J 16,650r.....1915-'29
4s '09 F-A 7,750r.Aug 1 '15-'19
4½s'14 M-S 81,000r.Mar 1 '15-'34
Viaduct Bonds.
4½s'11 J-D $8,000..June 1 '15-'21
Oakwood Reservoir Conduit.
4½s'13 J-D $52,250r.J'ne 1 '15-'33
LANSINGBURG. Annexed Jan. 1 1901.
Water Bonds.
4s '84 M-S $40,000c...Mch 1 1924
4s '84 M-S 60,000c...Mch 1 1934
4s '88 M-N 25,000c...Nov 1 1938
4s '89 J-J 10,000c...July 1 1939
4s '91 M-N 15,000c...May 1 1941
4s '00 F-A $25,000c...Aug 1 1920
4s '00 M-N 20,000c...Nov 1 1950
4s '99 F-A 60,000c...Aug 1 1949
INT. paid at office of City Treas.

TOT. DEBT, SK. FD., &c.—

	May 15 '15.	Oct 1 '14.
Municipal d't.	$2,221,707	$2,244,646
Water debt	2,997,147	3,044,147
Total debt	$5,233,854	$5,288,793

On March 26 1915 there were outstanding public-impt. certificates (temporary loan), $80,000, and revenue bonds (temporary loan), $550,000.
The sinking fund on May 15 1915 aggregated $296,365.
WATER BONDS.—The interest and principal of the water-works bonds are provided for by the Water Department from water rents.

ASSESSED VALUATION.—

	1915.		1905.
R. E.	57609,920	57076,249	51372,445
Pers'l	2312,821	2427,321	2877,727
Total	59922,741	59503,570	54250,172

(Assessment about full value.)
TaxperM *22 ..... 19.73
* The city has several different tax rates, the figures given above being the rates for all purposes. State, county and city, in the old city of Troy. In the old city of Troy the tax for 1914 was $22.00; in Sycaway School Dist., $22.32; in annexed territory of North Greenbush, $21.59; and in Wards 15, 77 and 17 (formerly Lansingburg), $16.63 with school tax of $8.85 additional.
POPULATION.—In 1910, 76,813; in 1905, 75,910; in 1900, 60,651, excluding sections annexed in 1901, which brought the aggregate up to about 75,000; in 1890 it was 60,956; in 1880 it was 56,747.

TRUXTON.
This town is in Cortland County.
Railroad-Aid Refunding Bonds.
4½s'12 J-J $86,000c.July 15 1942
BOND. DEBT Apr 24 '15..$86,000
Assess. val. (90% act.)'14...483,444
Tax rate (per $1,000) 1914...$33.49
Population in 1910.......1,132
INT. at Guarantee Tr. Co. in N.Y.

TUCKAHOE.
This village is in Westchester Co. Inc. Dec. 8 1892. Pop'n 1910, 2,722.
Street Improvement Bonds.
5s '07 M-N $9,000r...May 1 '16-'43
4.75s'08 A-O 1,200r..Apr 1 '16-'18
5s '14 M-N 19,800r..May 1 '19-'40
Sewer Bonds.
4.40s'06 M-S $50,000r..Sept 1 '15-'34
4.75s'08 A-O 4,500r..Apr 1 '16-'24
4.75s'08 M-S 3,500r.Sept 1 '15-'21
5s '14 M-N 12,000r..May 1 '41-'43
Village-Hall Bonds.
4.30s'10 M-N$30,000r...Nov 1 '15-'38
Highway Bonds.
4.20s'09 F-A 9,500r..Aug 1 '15-'33
BOND. DEBT Jan 1915..$270,338
Assess. val. '14 (40%act.)..2,927,541
Total tax (per $1,000) 1914...$11.70
INT. at First Nat. Bk., Mt. Vernon.

ULSTER COUNTY.
County seat is Kingston.
4s M-S $21,000c.Mar 1 '16-'22
4s M-S 12,800c.Mar 1 '16-'19
Turnpike and Road Bonds.
4s M-N $1,000c....Mch 1 1916
4s M-S 28,000c..Mch 1 '16-'29
4s '05 M-S 6,000c..Mch 1 '16-'18
4½s'09 M-S 85,000r...Mch 1 '16-'32
Refunding Bonds.
4s M-S $216,000c..Mch 1 '15-'31
Court-House Bonds 1895 (Ref.).
4s M-S $18,000c..Mch 1 '16-'21
4s M-S 32,000c...Mch 1 1923
4s M-S 14,000c...Mch 1 1924
Jail Bonds.
4s M-S $50,000c...Mch 1 1925
4s M-S 30,000c...Mch 1 1926
4s M-S 13,000c...Mch 1 1928
Poor-House Bonds.
4s '05 M-S $10,000c..Mch 1'16-'20
BOND. DEBT Nov 1 '14..$557,000
Assessed val. '14 (real)...32,904,206
Total value 1914........35,828,440
Population in 1910........91,769
INT. at office of County Treas.

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 1.
This district is in Broome County.
{$10,000c..Dec 1 '16-'20
4.35s'14 July{16,000c..Dec 1 '21-'24
{84,000c..Dec 1 '25-'38
BOND. DEBT May 1915. $134,000
Assessed valuation 3,000,000
Population 1914 (school census)6,300
INT. at Farmers' Nat. Bank, Union, in N. Y. exchange.

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 5.
This district is in Broome County
4.40s'14 Dec $100,000c.Dec 1 '15-'40
BOND. DEBT June 26 '14 $130,500
Assessed valuation 1913...2,447,215
Population in 1914 (est.)......5,500

UTICA.
Arthur M. Burke, Comp.
This city is in Oneida County. Incorporated 1832.
Bath-House Bonds.
4½s --- $9,000..Sept 1 '15-'32
Paving Bonds (Assessment
4½s --- $129,773.45...due 1-6th yly
Hospital and Nurses' Home.
4½s F-A $4,500r.Aug 1 '15-'23
4½s'12 J-J 11,250r.July 1 '15-'32
4½s'14 J-J 5,000r.July 1 '15-'24
Sewer Bonds.
4½s'09 J-D $1,800r.Dec 1 1915-17
4½s'09 M-S 13,000c.Sept 1 1915-27
4s J-J 9,750r.July 1 '15-'29
4½s May 17,500r.May 4 '15-'28
3½s Nov 126,000r..Nov 1 '15-'35
4s Nov 26,400r..Nov 1 '15-'36
4½s'12 M-S 18,000c..Sept 1 '15-'32
4s Oct 50,000r.Oct 1 '16-'25
4s M-N 25,000r.May 1 '17-'26
4½s A-O 4,800r..Oct 1 '15-'22
4½s'14 J-J 10,000r.July 1 '15-'24
Academy and School Bonds.
4s July $15,300r..July 1 '15-'16
4s Jan 16,000r...Jan 1'16-'19
4s Jan 7,500r...Jan 1'16-'20
3½s Jan 14,000r...Jan 1'16-'19
3½s J'ne 15,750r.June 1 '15-'23
3½s June 9,000r..June 1 '15-'23
3½s A-O 2,160r..Oct 1 '15-'23
3½s Jan 12,500r...Jan 1'16-'25
4s '07 M-N 7,500r....May 1 1926
4½s'08 July 8,000r.July 2 '15-'18
4½s'08 M-N 36,400r.Nov 2 '15-'28
4½s'08 J-J 35,000r.July 15 '15-'28
4s '09 A-O 11,250r.Apr 1 '15-'29
4s '09 F-A 7,850r.Aug 1 '20-'29
4s '09 M-S 1,100r...Sept 1 1915
4½s'09 F-A 15,000r.Aug 1 '15-'29
4½s'09 M-S 60,000r.Sept 1 '15-'29
4½s'10 M-N 75,000r.May 1 '15-'29
4½s'13 J-J 95,000r.July 1 '15-'33
4½s F-A 66,500r.Feb 1 '16-'34
4½s'14 J-J 90,000r.July 1 '15-'24
4½s'15 M-N430,000r..May 1 '16-'35
Refund. U. C. & B. RR. Bonds.
4s '09 M-S$130,200r.Mch 1 '16-'29
Voting-Machine Bonds.
4½s'14 F-A $6,000r..Aug 1 '15-'26
Subway Bonds.
4½s'13 J-J $30,000..July 1 '15-'29
4½s'13 M-N 1,000..May 1 '15-'33
4½s'13 J-J 26,000r..Oct 1 '15-'33
4½s'14 A-O 25,000r.Apr 15 '15-'34
Parkway and Parks.
4s '09 F-A $37,500..July 1 '15-'29
4½s'10 J-J 40,000..July 1 '15-'30
4½s'11 J-J 21,250r.July 1 '15-'31
4½s'12 J-D 85,000r.June 1 '15-'32
4½s'13 J-J 18,000r.July 1 '15-'33
4½s'13 M-N 6,850r.May 15 '15-'33
4½s'13 M-N 2,000r.Nov 1 '15-'33
4½s'14 A-O 18,000r.Apr 1 '15-'34
4½s'14 J-J 41,000r.July 1 '15-'34
4½s'14 J-J 4,000r..July 1 '15-'34
4½s --- 9,000...Sept 1 '15-'32
Mohawk River Impt. Bonds.
4s '12 J-J $150,000r..Jan 1 '22-'31
4s '07 M-N 50,000r.May 1 '27-'36
4s '07 A-O 8,000c.Oct 15 '27-'34
Bridges and Culverts.
4s '09 Apr $2,000r.Apr 1 '15-'19
4½s'10 F-A 48,000r.Aug 1 '15-'30
4½s'11 J-J 2,800r.July 1 '15-'28
4½s'12 M-N 63,000r.May 1 '15-'32
4½s M-S 6,000..Sept 1 '15-'24
4½s'13 J-J 1,200r.Jan 10 '16-'17
Police & Fire Bonds.
4s '09 A-O $7,500r.Apr 1 '15-'29
3½s'04 July 20,000r...July 1 '15-'24
4s '06 M-N 7,000r.Aug 17 '15-'21
4½s'11 M-S 11,000r.Mar 1 '16-'26
4½s'11 J-J 51,000r.July 1 '15-'31
4½s'12 F-A 10,800r.July 1 '15-'32
4½s'14 J-J 8,000r.July 1 '15-'22
Fire-Station Bonds.
4½s'14 M-N$10,000r.Nov 1 '15-'34
Library Bonds.
4s Jan {$65,000r.Jan 1 '16-'28
{ 30,000r.Jan 1 '29-'31
3½s Apr{18,000r.Apr 1 '16-'24
{ 15,000r.Apr 1 '25-'34

Street Bonds.
4⅛s'12 J-D $2,160r June 15 '15-'21
4½s'13 J-J 27,000r July 1 '15-'23
4½s'14 A-O 20,000r Apr 15 '15-'24
Tax-Relief Bonds.
4s --- $20,000 July 2 '25-'28
4½s --- 50,000 May 4 '15-'24
Delinquent Tax Bonds.
5s J-J $70,000r July '15-'21
4½s M-S 2,200r Sept '15-'16
4½s A-O 2,000r Oct '15-'16
4½s M-N 1,500r Nov '15-'17
4½s M-N 3,000 May '16-'18
4½s J-D 301.33 Dec 1 1915
1,000 Dec 1 '16-'17
BOND. DEBT Mar 31 '15—
Public impt bonds $1,967,360
Paving bonds 129,773
Delinquent tax bonds 81,170
Tax-relief bonds 70,000
Refunding bonds 130,200
TOT. BD. DT. May 31'15 $2,378,504
Against paving bonds there are outstanding assessments upon property benefited equal to amount of bonds.
INT. is payable in Utica at the City Treasurer's office, or at request of registered holder in N. Y. exchange
ASSESSED VALUATION.
1914. 1913. 1910.
R. E.43184,755 38047,390 42168,944
Pers'n*8467,337 *8312,760 8516,450
Sch'ls
&highways 278,445 273,515
Total 51939,537 46633,665 50685,394
(Equalized at 85% actual value.)
Tax(p.M) 23.30 22.94
* Including special franchise valuation 1914, $3,719,387.
POPULATION.—In 1910 was 74,-419; 1905, 62,934; 1900, 56,383.

VOLNEY.
This town is in Oswego County.
Railroad-Aid Bonds.
4s F-A $72,000c ---- 1915-1927
Bridge Bonds.
4s July $15,000r ---- 1915-1922
BOND. DEBT April 1915 $88,000
Assess. val. (80% act.) '14 866,398
Tax rate (per $1,000) 1914 $20.60
Population in 1910 2,407

WALTON (TOWN).
This town is in Delaware County.
Refunding RR. Aid Bonds.
4s F-A $46,000c&r Part y'rly
BOND. DEBT Oct 1914 $46,000
Assess. val. '13 (real est.) 1,798,775
Tax rate (per $1,000) 1913 $10.27
Population in 1910 5,088
INT. payable on $24,000 at Union Dime Sav. Bank in New York and on $22,000 at First Nat. Bk., Walton.

WALTON (VILLAGE).
Municipal-Building Bonds.
4¾s'13 F-A $45,000 $1,500 yearly

WAPPINGERS FALLS.
This village is in Dutchess County.
Water Bonds.
$10,000 Dec 1 '15-'24
5s '14 J-D 40,000 Dec 1 '25-'34
25,000 Dec 1 '35-'39
Sewer Bonds.
5s '14 J-D $15,000 Dec 1 '15-'29
60,000 Dec 1 '30-'44
Highway Bonds.
5s '14 J-D $19,000 Dec 1 '15-'33
TOTAL BONDED (?)
Assessed val'n (real est) 1,179,749
Population in 1910 3,195
INT. at Nat. Bank of Wappinger Falls.

WARREN COUNTY.
Lake George is the county seat.
Road Bonds
5s '08 Feb $30,000r Feb 10 '16-'18
5s '12 J-D 50,000r 1919-1923
BOND. DEBT Apr 23 '15 $80,000
Demand notes 15,000
Assess. val. '14 (real) 15,523,049
Total val. '14 (1-3 act.) 17,108,522
County tax (per $1,000) '14 $2.574 +
Population in 1910 32,223
INT. payable in N. Y. exchange.

WARSAW, VILLAGE.
This village is in Wyoming County.
Inc. 1843; re-inc. Jan. 11 1898.
Street Impt. Bonds.
4½s'14 A-O $22,000 Oct 1 '15-'25
Water Bonds.
4s '95 J-J {$30,000r 1915
{ 15,000r 1920
4.90s'12 A-O 12,000 Oct 1 '16-'17
Village-Hall Bonds.
5s '11 ann. $5,000 1915-1919
BOND. DEBT May 6 '15 $65,000
Sinking fund (for water bds.) 21,000
Assess. val. (60% act.) '14 1,704,370
Tax rate (per $1,000) 1914 $14.00
Population in 1910 3,206
INTEREST payable in N. Y. and at Wyoming Co. Nat. Bk., Warsaw.

WATERFORD.
This town is in Saratoga County.
Town-Hall Bonds.
5s '14 --- $31,600
Sewer Bonds.
4½s'07 --- $16,730r Dec 28 '14-'27
Highway Bonds.
4½s'12 --- $1,500r Feb 1 1915
Water Works Bonds.
4½s'13 Mar {$88,000r July 1 '15-'36
{ 500r July 1 1937
TOTAL DEBT Dec 1913 $113,925
Assessed valuation 1912 2,093,105
Tax rate (per $1,000) 1912 $10.00
Population in 1910 6,128

WATERLOO.
This village is in Seneca County.
Paving Bonds.
5s '15 M-S {$8,000 Mar 1 '17-'18
{ 39,000 Mar 1 '19-'31
Sewer Bonds.
4½s'13 M-S $25,000 Sept 1 '18-'43
4.85s'13 M-S $83,333r Sept 1 '15-'43
TOTAL DEBT Apr 2 1915 $155,333
Assessed val. '14 (real est.) 1,853,390
Total valuation, 1914 2,036,515

Village tax (per $1,000) '14 $12.40
Population in 1910 3,931
INT. payable in New York.

WATERTOWN, CITY.
This city is in Jefferson County.
City-Hall, 1896.
4½s --- $40,000 Oct 1 '26-'30
School Bonds.
3½s M-N $100,000 May 1 '22-'41
3½s A-O 3,800 Apr 1 1924
130,000 Apr 1 '25-'30
4s '05 J-D 2,000c J'ne 1 '15-'16
4s '06 J-D 88,000r July 1 1936
4s '08 M-N 24,500r May 1 1938
Water Bonds.
3½s M-S $100,000 1914-1926
3½s M-S 35,000 Sept 1 1922
3.7s M-S 65,000 Mch 1 1927
4s '05 J-D 81,000r June 1 1925
Funding and Deficiency Bonds.
3½s --- $50,000 Feb 1 '15-'24
Voting-Machine Bonds.
4s --- $500 Feb 1 1915
Fire-Building Bonds.
4s '07 A-O $40,000r Apr 1 1937
4s '08 M-N 11,435r May 1 1938
Public Improvement Bonds.
4s --- $78,000 1914-1936
4½s'10 M-N 31,000r May 1 1940
4½s'14 M-N 65,000r May 1 1940
Indebtedness Bonds.
4s --- $20,000 Oct 1 '22-'25
Paving, Sewer & Highway Bds.
3½s M-N $75,000 May 1 '30-'44
Street-Improvement Bonds.
4½s'12 J-J $110,000r July 1 1942
Sewer Bonds.
3½s M-N $65,000 May 1 '15-'27
4s '08 M-N 80,000r May 1 1938
BOND. DEBT May 19 '15 $1,171,375
Floating debt 6,000
Assess. val. '14 (¾ act.) 15,852,120
Total tax (per $1,000) 1914 $26.60
Population in 1910 26,730

WATEEVILLE
This village is in Oneida County.
Inc. Feb. 8 1871. Pop. 1910, 1,410.
Water-Works Bonds.
4s '88 J-J $10,000c Jan 1 '16-'18
Reservoir Bonds.
4.35s'07 J-J $24,000c Jan 1 '16-'31
BOND. DEBT Apr 2 '15 $34,000
Assess. val. 1914, real estate 654,990
Total assess. val. 1914 709,910
Tax rate (per $1,000) 1914 $13.92
INTEREST payable in N. Y. on 4.35s at R. Kleybolte & Co.; on 4s at Importers' & Traders' Bank.

WATERVLIET.
This city is in Albany County.
Inc. 1896. Population 1910, 15,074.
City-Hall Bonds.
4½s'15 M-N {$55,000 May 1 '16-'35
{ 10,000 May 1 '16-'25
Fire Dept. Bonds.
5s --- $9,000
Public Impt. Bonds.
4½s'13 A-O $33,250 Apr 1 1933
Highway Bonds.
4½s'14 A-O $6,750 Apr 1 '16-'24
Storm-Sewer Bonds.
4½s'12 A-O $93,500 Apr 15 '15-'32
4½s'14 A-O 7,520.20 1924
4½s'14 A-O 6,850.12 Apr 1 '16-'19
4½s --- 8,562.65 Apr 1 1919
Broadway Improvement Bonds.
4½s'10 M-N $5,000 Nov 1 '15-'19
School Bonds.
4s '02 F-A $20,000r Aug 1 '15-'34
4½s'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.
4½s'09 J-J $66,000 Apr 15 '15-'48
Pavement Bonds.
4½s'08 F-A $2,000 July 2 '15-'18
4½s --- 21,616.92 Oct 1 1923
4½s --- 2,968.18 Sept 1 1916
BOND. DEBT Nov 1 '14 $332,436
Assess. val. '14 (abt. act.) 5,651,952
City tax (per $1,000) 1914 $30.80
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
4s --- A-O* 3,000r Oct 1910
Paving Bonds.
4.40s'12 F-A $33,750c Feb 16 '1-'42
Water and Sewer Bonds.
4s --- J-J $20,000r July 1921
Electric-Light Bonds.
4s --- A-O $13,000r Oct 1924
Refunding Water & Sewer Bds.
4.20s'10 A-O $56,000r Apr 1 1930
BOND. DEBT Dec 31 '13 $151,750
Water debt (included) 92,000
Assess. val. (⅓ act.) '13 1,192,930
Village tax (per $1,000) 1914 $26.00
Population in 1910 2,817
*Provision made for payment of these bonds, but money misapplied.
INT. on paving bonds payable at Watkins State Bk.; on others at Knickerbocker Trust Co., N. Y.

WAVERLY.
This village is in Tioga County.
Water-Works Bonds.
4½s'12 M-N $238,000r May 1 '15-'42
Broad St paving $15,000
Town-hall bonds 15,000
BOND. DEBT Apr 2 '15 $258,000
Water debt (included) 238,000
Assessed valuation 1914 2,348,395
(Assessment 60% to 75% act. val.)
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 $15,300c Sept 1 '15-'32
4.85s'08 M-S 22,000c&r Sept 1 '15-'36
4.15s'06 M-S 26,164c&r Mch 1 '15-'35
4.15s'09 M-S 12,000c Sept 1 '15-'34
5s '14 M-S 15,000r Sept 1 '15-'34
5s '15 --- 15,000

BOND. DEBT May 15 '15 $30,881
Assessment debt (add'l) 42,569
Assess. val. (⅓ act.) '14 1,648,073
Village tax (per $1,000) 1915 $26.00
INTEREST on the issue of 1906 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.
Road bonds $4,000
Village-Hall Bonds.
5s July $1,800 $200 yearly
Water Bonds.
4s '02 --- $14,700c 1925
4s '09 --- 27,000r Part y'rly
Sewer Bonds.
4s '95 --- $16,800r Part yearly
4s '04 --- 6,600r Part yearly
BOND. DEBT May 1915 $67,000
Assess. val. '13 (abt. 2-3 act.)664,847
Village tax (per $1,000) 1914 $15.00
INT. on 4s of 1902 payable at Importers' & Traders' Bank, N. Y.; on 4s of 1895 and 4s of 1909 at Watertown Sav. Bk.; on 4s of 1904 at Jefferson Co. Sav. Bk., Watertown; on 5s at Peter Virkler's, Castorland; on road bonds at Carthage Nat. Bank.

WESTCHESTER COUNTY.
County seat is White Plains.
Almshouse Bonds.
'09 M-S $70,000r Sept 1 '37-'39
Armory Bonds.
4½s'08 F-A $30,000r Feb 1 '32-'37
General Purposes.
3½s J-D $50,000r J'ne 1 '27-'28
Road Bonds.
4½s'11 A-O $58,870c Oct 1 '31-'36
4½s'12 A-O 42,945c Oct 1 '32-'36
4½s'12 A-O 27,710c Oct 1 '32-'33
4½s'12 A-O 9,905r Oct 1 1927
5s '14 F-A 13,580c Aug 1 '29-'31
4½s'15 A-O 14,994r Apr 1 '32-'34
Bldg. Site-Purchase Bonds.
4½s'15 A-O $175,000r Apr 1 '27-'44
Funding Bonds.
3 1-10s J-D $40,000r June 1 '29-'30
4s '04 J-D 30,000c June 1 1931
4s '04 --- 39,704.43 June 1 1932
4s '04 --- 25,000 June 1 1928
4s '04 --- 20,000 June 1 1931
4s '04 --- 18,533.47 June 1 1933
4s M-S 40,000r Mch 1 '31 &'33
4s '05 M-S 39,704r Mch 1 1932
4½s'07 J-J {24,579r July 1 1928
{40,000r July 1 '31-'33
4½s'08 F-A {60,000r Aug 1 1936
{57,333.20r Aug 1 1937
4½s'10 F-A {80,000r Feb 10 '20-'35
{5,208.66r Feb 10 1936
5s '10 F-A {25,000r Aug 1 '30-'34
{5,618.83r Aug 1 1935
Bronx Parkway Funding Bonds.
4½s'14 J-D {$480,000r June 1 '39-'62
{7,000 June 1 1963
Temporary Loan Bonds.
3½s J-D $5,000r June 1 1916
3½s J-D 8,500r June 1 1917
3½s J-D 25,000r June 1 1925
3½s J-D 26,742r June 1 1926
4½s'13 M-N 400,000r May 1 '18-'33
Drainage Bonds.
4½s'08 J-D $6,500r July 1 '15-'20
Bronx Valley Sewer Bonds.
4½s'08 J-D $1,000,000c Jan 1 '33-'82
4s '09 J-D 1,250,000c Jan 1 '33-'82
Bridge Bonds.
4½s'11 J-D $20,000r June 1 '21-'22
4½s'12 J-J 12,000c Jan 1 '35-'37
4½s'14 J-J {45,000r July 1 '16-'24
{7,000r July 1 1925
Court-House Bonds.
4s '05 F-A $150,000r Aug 1 '30-'35
4½s'07 J-J 275,000c July 1 '26-'36
4½s'08 M-N 230,000c Nov 1 '15-'37
Refunding Bonds.
3.10s J-D $10,000r June 1 '15-'19
Bridge Bonds.
4½s'08 J-D $8,000r June 1 '15-'22
BOND. DEBT Mar 1915 $6,611,051
Floating debt 74,994
Assess. val. real est. '14 389,896,028
Assess. val. personal '14 8,019,672
(Assessment about 70% actual value)
State&Co. tax (per $1,000) '14 $3.26
Population in 1910 283,055
INT. on sewer bonds of 1909 payable at Mechanics' Nat. Bank, N. Y.; on other issues by County Treasurer.

WESTFIELD, VILLAGE.
This village is in Chautauqua Co.
Inc. 1833. Population 1910, 2,985.
Paving Bonds.
—s --- $13,000 1915-1921
Sewer Bonds.
4½s'10 J-J $96,000r Jan 2 '15-'38
Refunding Water Bonds.
4½s'10 F-A $10,000r Aug 1 '17-'21
Water-System Construction.
3½&4s M-N $33,000c&r 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 below are considered a lien upon the whole town, the referee appointed to apportion the debts has decided that they are to be paid by the city of Lackawanna, the sewer having been built in that city. This report came up in Dec. 1911 for confirmation by the State Supreme Court and was opposed by the city of Lackawanna. No decision has been rendered.
Sewer Bonds.
5s '07 A-O $150,000c Apr 1 '15-'38
5s '15 Apr 25,380
(Part yearly beginning Apr 1 1916)
Bridge bonds $4,000
BOND. DEBT May 5 '15 $154,000
Assess. val. '14 (4-5 act.) 3,194,420
Total tax (per $1,000) 1914 $9,311

Population in 1910 4,605
INTEREST payable at the Lackawanna Nat. Bank of West Seneca.

WEST WINFIELD.
This village is in Herkimer Co.
Inc. 1898. Pop'n 1910, 726.
Water-Works Bonds.
4½s'13 --- $31,900 July 1 '15-'43
TOTAL DEBT Apr 5 '15 $31,900
Assessed valuation 1914 297,985
Vil. 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.
4½s'14 J-D $60,000r 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
3½s M-N 100,000 May 1 1931
3½s 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
4½s'08 F-A 20,000 Aug 1 '39-'42
4½s'09 F-A 20,000 Aug 1 '35-'38
4½s'08 F-A 20,000 Oct 1 '35-'38
4½s'11 A-O 20,000 Oct 1 '47-'50
4½s'12 F-A 20,000r Aug 1 '20-'32
5s '13 F-A 10,000 Aug 1 '24-'25
4½s'08 J-J 50,982 Jan 1 '15-'43
Sewer Bonds.
4s --- $158,000
3½s A-O 10,000 Oct 1 1930
4s --- M-S 24,000 Sept 1 '24-'29
4s '04 F-A 9,000 Aug 1 1929
4s '05 A-O 9,000 Oct 1 1935
4s '07 J-D 3,000 June30 1937
5s '08 M-N 18,000 May 1 1938
4s '09 M-N 12,000 May 15 1934
4½s'12 F-A 11,500c Aug 1 '20-'23
5s '13 F-A 15,000r Aug 1 '22-'24
4s '13 A-O 12,200r Oct 1 '25-'26
Funding Bonds.
4½s'07 J-D $23,000 June 1 1937
Refunding Bonds.
4s --- J-J $6,000 July 1 '15-'16
4s '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 $20,000r Apr 1 1919
Tax and Assessment Bonds.
4s --- $10,000 Oct 1 1921
4s '04 M-N 17,000 Nov 1 1924
4s '05 A-O 99,000 Dec 1 1945
4s '06 A-O 12,000 Apr 1 1916
5s '06 M-N 11,000 Nov 1 1916
4s '07 A-O 15,000 Oct 1 1917
4½s'09 A-O 33,000 Oct 1 1917
4½s'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
4s J-D 25,000 June '26-'29
3½s A-O 60,000 Oct 1 1929
3½s 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-S 23,000 Nov 1 1934
4s '05 A-O 29,000 Oct 1 1935
4s '06 A-O 10,000 Apr 2 1936
4s '06 M-S 85,000 Sept 1 1936
4½s'08 F-A 155,000 Aug 1 1938
4½s'08 M-N 4,000 Nov 1 1938
4s '09 M-N 27,000 May 15 1939
4½s'10 J-J 100,000 Jan 1 1940
4.10s'10 J-J 12,000 Jan 1 1940
4½s'11 A-O 10,000 Apr 1 1931
4½s'12 J-D 8,000r Dec 1 1922
Current Debt Bonds.
4s F-A $2,000 Aug 1 1915
4s --- 40,000
5s '08 M-N 26,000 May 1 1938
4s '09 A-O 35,000 Apr 15 1919
4½s'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
4½s'09 --- 25,000
4.15s'09 --- 25,000
4s '11 J-D 38,000 Dec 1 '16-'34
5s '13 J-J 14,000 1915-1928
4½s'13 --- 6,000 Dec 1 '18-'29
5s '13 J-D 6,000 Dec 1 '18-'29
5s '15 J-J 15,000 Jan 1 '16-'45
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-D $19,000c Jan 1 '16-'34
5s J-D 5,800c Dec 1 '14-'19
5½s J-J {31,500c&rJan 1 '15-'17
{57,500c&rJan 1 '18-'22
{62,500c&rJan 1 '29-'27
3.74s J-D {3,500c&rJan 1 1928
{1,000c Dec 1 1915
4½s J-D 20,000c July 1 '15-'26
4s J-J 5,000c Jan 1 '36-'40
5,000c&rJan 1 1928
4s '09 J-J {14,000c&rJan 1 '21-'27
{5,000c&rJan 1 1928
{5,500c&rJan 1 1929
4½s'11 M-N {28,000r Nov 1 '16-'29
{27,000r Nov 1 '30-'38

WHITE PLAINS UN. FREE SCH. DIST. NO. 1 (Concluded).
5s '14 J-J 10,000.. Jan 1 '22-'31
5s '14 J-J 12,500.. Jan 1 '20-'31
4½s'14 J-J {30,000.. Jan 1 '20-'29
{5,000.. Jan 1 1930

Greensburgh Bonds (Annexed).
4s '00 A-O $5,000c.Dec 31 '15-'19
5s '07 A-O 12,000c.Dec 31 '15-'26
BOND. DEBT Apr 1915...$328,750
Assessed valuation 1914..18,500,000
School tax (per $1,000) 1914..$10.165
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.
3½s J-J $78,000r 1929
4s J-J 60,000c..July 1 1934
3½s J-J 5,000c..Jan 1 1930
4½s'10 J-D {1,000c..June 1 1915
{44,000c..June 1 '16-'37
4½s'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
$1,000) '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.........$5,000
Water-Works Bonds.
4½s'12 J-J $12,000r.July 15 '15-'42
BOND. DEBT Apr 8 '15.. $47,000
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.
4½s'10 ... $14,000....part yearly
4½s'11 J-J 30,000...July 1 '22-'31
4½s'13 F-A 22,000
BOND. DEBT May 1915 $66,000
Assessed val. 1914 (real)..19,795,811
Total value 1914 (¼ act.)..20,516,094
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.
4½s'08 A-O $90,000.May 16 '16-'18
4½s'08 A-O 28,000.June 15 '15-'18
4s '09 A-O 90,000...Feb 1 '16-'19
4½s'11 A-O 42,000...Apr 1 '16-'36
4½s'12 A-O 44,000...Apr 1 '16-'37
4½s'13 A-O 46,000r.Apr 1 '16-'38
4½s'13 A-O $48,000r.Apr 1 '16-'38
Fire Department Bonds.
3½s'03 A-O $25,000...Apr 1 '16-'23
4s '06 A-O 15,000...Apr 1 '24-'26
4½s'10 A-O 10,740..Aug 1 '15-'20
4½s'13 A-O 20,000r.Mar 1 '16-'25
5s '13 A-O 8,000r..Apr 1 '16-'18
4½s'14 A-O 47,500r.Mar 1 '16-'34
4½s'14 A-O 11,500r.June 1 '15-'19
5s '14 A-O 20,250r.Dec 1 '15-'19
City-Hall Bonds.
4½s'08 A-O $35,000..May 1 '15-'28
5½s'07 M-N 50,000..Apr 1 '18-'22
4½s'08 A-O 70,000.June 15 '15-'28
4½s'08 A-O 35,000..Dec 1 '1-'528
4½s'09 A-O 37,500..Nov 1 '15-'29
4½s'10 A-O 43,200..Aug 1 '15-'30
4½s'10 A-O 16,000..Nov 1 '15-'30
4½s'11 A-O 17,000..Oct 1 '15-'31
4½s'12 A-O 8,000r.Oct 1 '15-'22
4½s'14 A-O 38,000r.Mar 1 '16-'34
5s '14 A-O 4,000r.Dec 1 '15-'34
Deficiency Bonds.
4½s'10 A-O $20,000..May 1 '16-'20
5s '13 A-O 72,000r.Apr 1 '16-'21
Hospital Bonds.
4½s'11 A-O $63,750..Oct 1 '15-'31
4½s'11 A-O 42,500..July 1 '15-'31
5s '13 A-O 3,000..Apr 1 '16-'18
5s '14 A-O 5,000r.Dec 1 '15-'19
Local Improvement Bonds.
4½s'09 A-O $76,100..July 1 '15-'29
4½s'11 A-O 15,200..Feb 1 '16-'31
4½s'11 A-O 16,000..May 1 '16-'31
4½s'11 A-O 97,750..Oct 1 '15-'31
4½s'12 A-O 80,000..Mch 1 '16-'31
4½s'12 A-O 44,000r.Apr 1 '16-'26
4½s'14 A-O 170,000r.June 1 '15-'31
5s '14 A-O 98,000r.Dec 1 '15-'34
4½s'15 A-O 210,000r.Apr 1 '16-'30
Road Improvement Bonds.
4½s'08 A-O $12,500..May 1 '16-'28
4s '08 A-O 35,000.Aug 15 '15-'28
4½s'08 A-O 30,000...July 1 '15-'29
4½s'10 A-O 20,000...Aug 1 '15-'30
4½s'11 A-O 17,000...Oct 1 '15-'31
Assessment Bonds.
4½s'08 A-O $40,000..Dec 1 '15-'18
4s '09 A-O 20,000..Apr 1 '16-'19
4½s'10 A-O 25,000..May 1 '16-'20
4½s'11 A-O 60,000..Feb 1 '16-'21
4½s'12 A-O 105,000r.Apr 1 '16-'23
4½s'12 A-O 96,000r.Oct 1 '15-'22
5s '13 A-O 160,000r.Apr 1 '16-'23
5s '13 A-O 180,000r.Oct 1 '15-'23
4½s'14 A-O 153,000r.Mar 1 '16-'24
4½s'14 A-O 140,000r.June 1 '15-'24
5s '14 A-O 500,000r.Dec 1 '15-'24
4½s'15 A-O 130,000r.Apr 1 '16-'25
Revenue Bonds.
4½s'11 A-O 150,000r....May 1 1916
4½s'12 F-A {100,000r...May 1 1915
{150,000r...May 1 1917
5s '13 J-J 400,000r..July 1 '15-'18
Tax Sale Bonds.
5s '14 A-O 400,000r.Dec 1 '15-'24
4½s'15 A-O 150,000r.Apr 1 '16-'25
Street-Cleaning Equipment.
5s '14 A-O $2,400r.Dec 1 '15-'17
Public Building & Dock Bonds.
4s '05 A-O $4,750c...Nov 1 1915
4½s'07 A-O 9,500c...Nov 1 1916
5½s'07 A-O 20,000c...Nov 1 '17-'18

Irving Park Bonds.
3½s'02 F-A $10,000...May 1 '16-'17
Street-Paving Bonds.
4s '93 A-O $10,000.....Apr 1 1916
4s '94 A-O 93,341..Apr 1 '17-'25
4s '99 A-O 24,900..Apr 1 '17-'37
3½s'00 A-O 15,000..Apr 1 '28-'29
3½s'03 A-O 12,000..Apr 1 '29-'30
4s '04 A-O 6,380..Apr 1 '30-'31
4s '09 A-O 12,000..Feb 1 '16-'27
4½s'12 A-O 12,000r.Oct 1 '15-'26
School Bonds.
4s '92 A-O $18,000..Apr 1 '16-'19
4s '94 A-O 82,000..Apr 1 '20-'36
4s '95 A-O 15,000..Apr 1 '37-'39
4s '96 A-O 81,000..Apr 1 '25-'55
3½s'97 A-O 105,000..Apr 1 '56-'76
3½s'98 A-O 4,000..Apr 1 '19-'25
3½s'98 A-O 17,000..Apr 1 '77-'80
3½s'98 A-O 7,000..Apr 1 '79-'81
3½s'00 A-O 31,000..Apr 1 '1-6'20
3½s'01 A-O 41,150..Apr 1 '20-'24
3½s'01 A-O 13,000..Apr 1 '20-'25
3½s'02 A-O 160,700..Apr 1 '26-'39
3½s'03 A-O 15,000..Apr 1 '40-'41
4s '03 A-O 117,500..Apr 1 '42-'53
4s '04 A-O 69,400..Apr 1 '53-'60
4s '05 A-O 133,700..Apr 1 '20-'29
4s '06 A-O 108,650..Apr 1 '30-'39
4s '07 A-O 17,700..Apr 1 '48-'50
4s '06 A-O 15,500..Apr 1 '47-'48
4½s'07 A-O 60,000..Apr 1 '51-'56
4½s'06 A-O 70,000..Apr 1 '40-'46
4½s'07 A-O 110,000..Apr 1 '57-'67
5½s'07 A-O 9,350....Apr 1 1950
4½s'08 A-O 45,500..July 1 '15-'28
4½s'08 A-O 11,200..Sept 1 '15-'28
4½s'08 A-O 87,500..Sept 1 '15-'28
4s '09 A-O 8,260..Mch 1 '16-'29
4s '09 A-O 45,500..May 1 '16-'29
4½s'09 A-O 82,500..July 1 '15-'29
4½s'09 A-O 30,500..Nov 1 '15-'29
4½s'10 A-O 59,250..Mch 1 '16-'30
4½s'10 A-O 32,000..Aug 1 '15-'30
4½s'10 A-O 64,000..Oct 1 '15-'30
4½s'10 A-O 32,000..Nov 1 '15-'30
4½s'11 A-O 64,000..May 1 '16-'31
4½s'11 A-O 48,200..July 1 '15-'31
4½s'12 A-O 56,000r.Apr 1 '16-'29
5s '13 A-O 162,000r..Apr 1 '16-'33
4½s'14 A-O 67,500r.Mar 1 '16-'30
5s '14 A-O 45,000r.June 1 '15-'29
Public-Building Bonds.
4s '09 A-O $45,500..May 1 '16-'29
4½s'09 A-O 22,500..July 1 '15-'29
4½s'11 A-O 17,000..May 1 '15-'31
4½s'11 A-O 8,500..July 1 '15-'31
4½s'12 A-O 18,000r.Oct 1 '15-'32
4½s'13 A-O 18,000r.Mar 1 '16-'33
4½s'14 A-O 19,000r.Mar 1 '16-'34
4½s'14 A-O 50,000r.June 1 '15-'34
5s '14 A-O 7,000r.Dec 1 '15-'21
Public-Park Bonds.
3½s'99 M-N $90,000..May 1 '16-'24
4s '03 M-N 3,000..May 1 '16-'17
4s '04 M-N 8,000..May 1 '17-'21
4½s'07 M-N 17,000..May 1 '22-'24
4½s'08 A-O 70,000..June 1 '15-'28
4½s'08 A-O 17,500..Nov 1 '15-'28
4½s'09 A-O 60,000..July 1 '15-'29
Police & Fire Bureau Equipt.
4½s'12 A-O $10,000r.Oct 1 '15-'24
Water Bonds.
4s '87 A-O $15,000... Apr 1 1916
4s '86 A-O 25,000... Apr 1 1916
4s '88 A-O 30,000... Apr 1 '16-'17
4s '88 A-O 15,000... Apr 1 1917
3½s'90 A-O 20,000... Apr 1 1917
4s '91 A-O 25,000... Apr 1 '17-'18
4s '92 A-O 25,000... Apr 1 '16-'17
4s '93 A-O 100,000... Apr 1 '18-'19
4s '94 A-O 150,000... Apr 1 '20-'22
4s '96 A-O 25,000... Apr 1 1916
4s '07 A-O 20,000... Apr 1 1917
4s '99 A-O 25,000... Apr 1 1919
3½s'00 A-O 25,000... Apr 1 1920
3½s'01 A-O 50,000... Apr 1 1921
3½s'02 A-O 60,000... 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
4s '07 A-O 25,000... Apr 1 1927
5s '08 M-S 82,500... Mch 2 '16-'48
4½s'08 A-O 68,000... July 1 '15-'48
4½s'08 A-O 68,000... Nov 1 '15-'48
4s '09 A-O 43,750... May 1 '15-'49
4½s'09 A-O 35,000... Nov 1 '15-'49
4½s'10 A-O 72,000... May 1 '15-'50
4½s'10 A-O 36,000... Nov 1 '15-'50
4½s'11 A-O 37,000... May 1 '15-'51
4½s'11 A-O 74,000... July 1 '15-'51
4½s'11 A-O 74,000... Mch 1 '16-'52
4½s'12 A-O 90,000r.Oct 1 '15-'32
4½s'13 A-O 90,000r.Mar 1 '16-'33
5s '13 A-O 90,000r.Apr 1 '16-'33
5s '13 A-O 95,000r.Oct 1 '15-'33
4½s'14 A-O 80,000r.June 1 '15-'34
5s '14 A-O 120,000r.Dec 1 '15-'34
4½s'15 A-O 100,000r.Apr 1 '16-'35
INT. on the above bonds is payable in New York exchange.

RECAPITULATION OF DEBT APRIL 2 1915.
Refunding bonds........ $418,000 00
Police & Fire Dept bds.. 167,990 00
City-Hall bonds........ 353,700 00
Deficiency bonds....... 96,000 00
Hospital bonds......... 109,250 00
Local-impt. bonds...... 598,050 00
Road-impt. bonds....... 148,000 00
Assessment bonds....... 1,484,000 00
Revenue bonds.......... 775,000 00
Public-building & dock bonds........... 34,200 00
Street-paving bonds.... 173,621 01
Building bonds......... 208,750 00
Park bonds............. 287,500 00
School bonds........... 2,251,310 00
Water bonds............ 2,495,250 00
Certfs. of indebtedness 2,116,500 00
Local- improv't notes.. 1,017,000 00

Total Apr. 2 '15....$2,734,121 01
Deductions—
Revenue bonds.......... $775,000 00
Water bonds, issued after Jan. 1 1908.. 1,154,250 00
Ctfs. of indebtedness.. 2,116,500 00
Yonkers bonds in Water Bond Sinking Fund.. 203,000 00

$4,248,750 00

Debt to be counted in ascertaining the power to become further indebted..........$8,485,371 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 $180,000 redemption bonds, $30,000 assessment bonds and $21,000 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 and $180,000 water bonds.

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 $7,280,000, including water works valued at $3,100,000.

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.

ASSESSED VALUATION.—The city's assessed valuation has been:

	Real Estate.	Personal Property.
1914	$113,877,220	$2,752,000
1913	89,041,417	2,862,100
1905	45,980,905	3,252,000
1900	35,124,400	3,086,830
1890	22,574,226	398,240
1880	10,024,677	430,295

	Total Assessed Valuation.	Ave. Rate of Tax per $1,000.
1914	$116,629,220	$23.7683
1913	91,903,517	26.485
1905	40,232,905	24.4848
1900	38,211,230	23.709
1890	22,972,466	17.3902
1880	10,454,972	....

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
4.90s'15 A-O 6,000. Apr 1 '18-'27
Street Bonds.
4.35s'11 A-O $11,500. Apr 15 '15-'37
.s '14 3,800
TOTAL DEBT Apr 1 1915..$43,300
Assessed valuation 1914......467,897
(Assess. abt. 2-3 act. val.)

ADDITIONAL STATEMENTS.
In the table below we give statements regarding minor civil devisions 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.	68,025	500	$1,100,390	$16.00	1,899
Alfred (V), Allegany County	28,000	1,000	d288,000	d8.66	759
Allegany (V), Cattaraugus Co.	37,000		d288,000	d8.66	1,286
Altamont (V), Albany Co.	31,800	None			674
Angelica (T), Allegany Co.	30,000	None	a604,085	a18.04	1,668
Arcadia (T), Wayne County	61,000	None	$5,442,593	$12.23	8,672
Avon Union Free S. D. No. 1	38,000	None	†$1,190,280	†$8.00	
Babylon (V), Suffolk County	25,000	None	$2,026,891		2,600
Ballston Spa Un. Fr. S.D.No.1	61,860		†$1,958,512		
Batavia Union Free S.D.No.2.	30,000	None	$7,392,748	$7.44	
Bedford (T) Un.Fr.S.D.No.10.	44,000				
Belfast (T), Allegany County	34,000	None	†794,830	†12.91	1,773
Belfast (T) Un Fr. S. D. No. 1	33,500	None	$623,552	$8.60	
Big Flats (T), Chemung Co.	30,000	None	e1,077,750	e14.00	1,535
Blasdell (V), Erie County	55,900	None	a916,835	a15.40	849
Bolivar (V), Allegheny Co.	43,000		$579,774	$10.70	1,318
Boonville (V.) Oneida Co.	76,400	11,200	e743,002	e10.00	1,794
Boonville Un. Fr. S. D. No. 1.	35,000	None	$777,796	$13.00	
Brewster (V), Putnam County	50,000	None	$1,170,328	$5.40	1,296
Brocton (V.), Chautauqua Co.	45,000	9,400	$606,684	$27.00	1,181
Caledonia Un.Fr. S.D. No. 5.	32,100	None	†1,271,000		
Camden (V), Oneida County.	60,600		†894,351	†11.00	2,170
Camillus Un. Fr. S. D. No. 9	39,000	None	†835,000	†11.00	
Canisteo Un. Fr. S. D. No. 1.	32,000		†726,176		
Canton Un. Fr. S. D. No. 1..	36,050		a1,465,000	a9.50	
Carthage School District	31,000		1,291,435	x16.10	
Castile (V), Wyoming County.	37,400	None	†640,055	†9.37	1,040
Catskill Union Free S. D. No. 1	35,000	None	$2,583,271	$9.70	
Cattaraugus County	39,000	Nonez	28,180,727	z4.26	65,919
Champlain (V), Clinton Co.	32,500	None	a268,500	a14.00	1,280
Chateaugay (T), Franklin Co.	32,000	None	x778,935	x4.88	2,840
Chautauqua County	65,000	Nonez	55,189,915	z3.00	105,126
Cheektowaga Un. F. S.D.No.7	59,200	None	†1,845,046	†13.41	
CherryCreek (T),ChautauquaCo	32,000		x487,053	x16.00	1,380
Clayton (V.), Jefferson County.	39,548		y979,260	y14.00	1,941
Clayton School District No. 8.	26,000	None	†850,000	†14.50	
Clinton (V), Oneida County..	41,850	11,500	$666,525	$10.00	1,236
Cohocton (T), Steuben County	28,000	None	y1,633,710	y8.07	2,926
Cohocton (V), Steuben County	35,500	None	a377,885	a10.00	838
Cold Spring (V), Putnam Co.	87,000	None	a1,206,800	a8.60	2,549
Cooperstown U. Fr. S. D.No.1	48,000		$2,242,913	$7.60	
Corinth (V), Saratoga County.	102,000	None	x848,962	x22.20	2,166
Coxsackie (V), Greene County	43,000		$1,217,130	$8.60	2,494
Croghan (V), Lewis County..	27,000				621
Cuba Union Free S. D. No. 1..	57,100	1,250	e1,141,670	e11.077	
Cuba (V.), Allegany County..	64,000	1,500			1,556
Delhi (V), Delaware County..	37,000	None	a$826,415	a8.00	1,736
De Ruyter (T), Madison Co...	36,000	None	†570,000	†17.00	1,196
Eastchester Un. Fr. S.D.No.1	61,000		d1,430,000	d18.64	
Eastchester Un. Fr.S.D.No. 2.	40,500	None	1,309,800	x19.13	
Easthamp'n(T) Un.F.S.D.No.5	45,000	None	a1,420,000	a14.10	
Ellenville (V.), Ulster County.	54,500	None	a326,165	a28.70	3,114
Ellicott Un. F. S. D. No. 2...	48,500		1912,297		
Endicott (V.), Broome Co.	50,000	None	$1,732,777	$10.00	2,408
Essex County	52,000	None	$15,294,404		33,458
Farmingdale(V.), Nassau Co.	34,000	None	$425,000	$11.40	1,567
Fayetteville (V),Onondaga Co.	41,500	3,601	$571,842	†10.15	1,481
Franklinville (V.), Cattaraugus County	49,000		†601,085	†11.00	1,568
Friendship (V.), Allegany Co.	42,300	None	$522,055	$11.84	1,218
Gates S. D. No. 3, Monroe Co.	39,700		12,042,000	13.92	
Great Neck Sch. Dist. No. 7..	100,800	None	a3,385,290	†10.70	
Greece, Monroe County	64,275	25,000	$7,536,410		7,777
Greenburgh (T) Un. Fr. Sch. Dist. No. 1	52,000				
Greenburgh (T.) Un. F. S. D. No. 3	*63,000		$6,716,999		
Greenburgh (T.) Un. Fr. Sch. Dist. No. 5	*68,000		$2,183,741		
Greenport (V), Suffolk County	41,750	None	$1,984,830	$8.30	3,089
Greenwich & Easton Union Free School District No. 3	45,000	None	y1,164,782	y8.70	
Groton (V), Tompkins Co.	38,350	None	†523,610	†13.90	1,260
Hamburg(T), Un.Fr.S.D.No.8.	31,500	None	†874,035	†11.00	
Hamden (T.), Delaware Co.	43,000		†89,480	†25.90	1,373
Hamilton (V), Madison Co.	74,500	None	$1,013,674	$27.01	1,689
Hammondsport(V),SteubenCo.	25,000	None	$614,510	$9.73	1,254
Hempstead Com. S. D. No. 28	102,000	None	$5,731,000	$10.00	
Honeoye Falls, Monroe Co.	42,000		†781,690	†11.90	
Hornellsville Sch. Dist. No. 7.	36,000	None	$7,007,425	$8.92	
Horseheads (V), Chemung Co.	35,500	None	d530,691	d15.09	1,177
Irondequoit (T), Monroe Co.	64,732	None	$4,027,000		
Islip Un. Fr. Sch. Dist. No. 1.	35,000	None	a4,400,000	a7.70	
Kenmore Un. Fr. S. D. No. 1.	41,250	None	$1,573,584	$14.23	
Lakewood (V), Chatauqua Co.	29,500		†775,430	†10.00	564
Le Roy (V), Genesee County.	59,000				3,771
Lewis County	30,022		†11,454,686		
Liberty (V), Sullivan Co.	51,750		$995,925	$19.00	2,027
LittleValley(V)CattaraugusCo	38,160	2,000	†461,287	†14.17	1,368
Lloyd (T), Ulster County	30,000	None			2,803
Lowville (V), Lewis County.	63,000	3,000	$1,906,310	$8.12	2,940
Manchester Un. Fr. S. D. 8.	35,000	None	$383,000	$16.80	
Manchester Un. Fr. S. D. No.7	40,000	None	†541,509	†19.00	
Marcellus (V), Onondaga Co.	32,000	None	y443,750	y12.62	917
Massena (V),St.LawrenceCo.	78,033	None	$1,222,008	$11.60	
Mayville (V), Chautauqua Co.	35,200	None	†623,673	†12.00	1,122
Mexon Un Fr. S. D. No. 2...	35,000	None	†478,527		
Mexico (V), Oswego County.	56,000	None	$516,565	†14.20	1,233

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Milton Un. Fr. S. D. No. 1	$32,000	None	$1,967,906	------	------
Mineola (V), Nassau County	51,000	None	a1,211,815a	$11.50	$1,981
Monroe Un. Fr. Sch. Dist.No.1	40,625	None	a724,943	a13.80	------
Monroe Un. Fr. S. D. No. 4	45,000	------	$944,000	----	------
Mt. Pleasant S. D. No. 1	99,700	None	$2,661,301	$9.879	------
Naples (T), Ontario County	35,000	------	a770,212	19.41	2,349
Nelson (T), Madison County	37,000	None	$573,710	$15.60	1,139
Newark Union S. D. No. 8	31,000	------	----------	----	------
Newfane (T.), Niagara Co	45,600	------	x2,141,728	y9.00	4,060
New Hartford S. D. No. 8	31,000	------	z566,060	----	------
New Hyde Park S. D. No. 5	25,000	None	e1,433,893	e5.50	------
New Lebanon (T), ColumbiaCo	40,000	None	†561,000	†23.80	1,378
New Paltz, Ulster County	49,500	------	----------	----	------
Newport (V), Herkimer Co	28,500	None	$402,596	$8.50	583
Niskayuna(T),Schenectady Co	27,000	None	$1,643,942	----	9,907
No. Dansville U. F. S. D.No.1	30,000	------	†1,706,092	†10.55	------
North Elba (T), Essex County	57,000	------	y1,243,175	y20.70	3,896
Northport (V), Suffolk Co	*31,250	------	----------	-----	2,096
Norwich (V), Chenango Co	177,804	------	2,307,130	----	7,422
Ontario (T), Wayne County	28,500	------	1,015,208	11.04	2,672
Oriskany Falls (V.), OneidaCo	41,000	None	$336,755	$13.00	892
Owego (T), Tioga County	62,500	None	$2,926,413	$17.12	4,633
Owego School District No. 1	27,000	None	$2,926,413	$7.62+	------
Painted Post (V), Steuben Co	48,725	None	$619,362	$13.72+	1,224
Palmyra (V), Wayne Co	33,000	------	$1,361,725	----	2,268
Patchogue (V), Suffolk Co	31,000	None	a3,211,280	a7.70	3,824
Pawling (V), Dutchess Co	32,000	2,000	†530,496	†11.31	848
Penfield (T); Monroe County	36,500	800	a1,503,033	a12.12	2,977
Penn Yan School District	53,000	None	$2,709,822	$8.78	------
Phelps (V), Ontario County	62,000	None	$644,207	$30.16	1,354
Philadelphia (V), Jefferson Co	38,000	None	a341,115	a8.20	842
Philmont (V), Columbia Co	37,000	------	$1,778,745	$6.49	1,813
Port Dickinson (V), BroomeCo	43,000	None	$435,000	----	437
Port Henry (V), Essex County	40,700	None	x749,380	x17.94	2,266
Potsdam (V), St. Lawrence Co	50,000	------	d2,042,530	d9.56	4,036
Red Hook (V); Dutchess Co	30,000	None	$519,010	$10.00	960
Richfield Spgs. (V), Otsego Co	40,000	3,000	$765,603	$13.00	1,503
Rotterdam & Niskayuna Un. Free Sch. Dist. No. 12	58,000	None	$488,000	$30.40	------
Rouses Point (V); Clinton Co	38,100	None	$366,984	$17.00	1,638
Sangerfield & Marshall Union Free Sch. Dist. No. 11	25,000	None	$740,118	$13.31	------
Saratoga (T), Saratoga Co	32,000	None	†1,496,000	†12.80	3,942
Schoharie County	30,000	------	----------	----	23,855
Schoharie (V), Schoharie Co	25,200	None	$404,604	$7.80	996
Schroeppel (T), Oswego Co	35,000	------	a1,422,880	a14.00	2,707
Schuylersville (V), Saratoga Co	41,800	None	$624,425	†14.00	1,614
Sharon Spgs. (V), Schoharie Co	37,530	None	$518,987	$13.00	459
Sherburne (V), Chenango Co	44,000	6,250	$453,262	$12.50	960
Sherman Un. Fr. S. D. No. 5	39,500	None	†553,698	†10.00	------
Shortsville (V), Ontario Co	27,600	None	$491,239	$11.25	1,121
Silver Spgs. (V), Wyoming Co	38,500	None	x426,263	x12.00	974
Solon (T), Cortland County	41,000	None	$273,819	$29.93	5,178
So.GlensFalls(V),Saratoga Co	84,000	None	$935,074	$20.20	2,247
Spencerport (V), Monroe Co	62,900	None	$576,501	$9.50	1,000
Springville (V), Erie County	50,250	3,000	$937,405	$13.88	2,246
Stamford (T), Delaware Co	41,000	------	a$680,235	----	973
Stillwater (T), Saratoga Co	34,310	None	$2,352,708	----	5,955
Stockbridge (T), Madison Co	25,000	None	x708,515x	$12.00	1,485
Theresa (V.), Jefferson Co	40,000	2,072	$563,203	$12.10	932
Ticonderoga (V), Essex Co	37,000	None	$1,096,298	a12.61	2,475
Tuxedo Un. Sch. Dist. No. 6	28,900	None	†4,354,210	†4.33+	------
Union (V), Broome County	37,160	None	$646,295	$18.60	1,544
Walden (V), Orange County	41,500	2,000	$1,776,577	$12.00	4,004
Warsaw (T)Un.F.S.D.No.10	59,000	None	$1,207,000	$8.00	------
Warsaw (T.), Wyoming Co	40,000	2,000	$3,429,427	$10.43	4,308
Wawarsing(T)UnF.S.D.No 26	55,000	None	†581,056	----	------
Webster (V), Monroe County	32,000	None	d355,940	4.50	1,032
Wellsville Un. Fr. S. D. No. 1	70,000	None	$2,710,277	$11.94	------
Westfield Sch. Dist. No. 1	26,000	None	$2,116,640	$9.02	------
Whitehall (V), Washington Co	91,000	None	$1,758,710	$11.91	4,917

* Total debt.   d Figures for year 1909.   y Figures are for 1910.   x 1911 figures.   a 1912 figures.   † 1913 figures.   § 1914 figures.   e 1915 figures.

State of New Jersey.
ITS
DEBT, RESOURCES, ETC.

Admitted as a State _____ One of Original Thirteen
Total area of State (square miles) _____ 7,815
State Capital _____ Trenton
Gov. (term exp. Mon. bef. 3d Tues., Jan. '17) James F. Fielder
Secretary of State (term exp. Apl. 1 '17) __ Thos. F. Martin
Treasurer (term expires Mar. 1 1916) __ Edward E. Grosscup
Comptroller (term expires Feb. 20 1917) ___ Edw. I. Edwards

LEGISLATURE meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.—New Jersey has always been a conservative State: there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The constitution of 1844 forbade the creation of a State debt exceeding one hundred thousand dollars *except* for purposes of war, &c. This exception, under which it was allowable to exceed the hundred-thousand-dollar limit, became operative on the occasion of the breaking out of the Civil War. Quite a debt was created at that period. The last of these war bonds was retired on Jan. 1 1902.

TOTAL DEBT.—With the exception of $116,000 certificates issued to the Commissioners of the Agricultural College under Act approved June 13 1895, the State is now clear from debt, and has been since Jan. 1 1902. At previous dates the debt was:

Nov. 1 1901	$71,000	Nov. 1 1895	$660,400
Nov. 1 1898	194,000	Nov. 1 1894	735,400
Nov. 1 1897	394,000	Nov. 1 1880	1,906,300
Nov. 1 1896	593,400	Nov. 1 1866	3,395,200

On Nov. 1 1914 the cash balance on hand in the State Fund was $1,085,605.61; this fund also held on the same date 1,887 shares (par value $188,700) of the stock of the Delaware & Raritan Canal and Camden & Amboy RR. & Transportation companies, the market value of which amounts to about $450,000. The State School Fund on Nov. 1 1914 held securities to the amount of $5,859,527 09; cash balance on hand for investment, $59,227.45.

ASSESSED VALUATION.—The assessed valuation for a series of years has been as below. Under new tax laws the assessment beginning with 1906 has been at supposed full value—a much higher basis than in former years.

1914	$2,481,605,038	1906	1,570,210,073	1888	603,676,953
1913	2,406,260,693	1905	1,153,682,961	1886	573,256,303
1912	2,289,770,281	1900	891,237,286	1884	554,828,114
1911	2,166,735,535	1898	844,354,193	1882	534,917,876
1910	2,045,898,214	1896	794,428,048	1880	518,617,518
1909	1,949,687,287	1894	774,398,332	1878	531,851,849
1908	1,843,001,178	1892	742,759,082	1876	596,833,707
1907	1,841,527,418	1890	$649,979,700	1874	619,057,903

In addition to the above, valuation of railroad and canal property in 1900 was $219,656,014, in 1902 $223,486,392, in 1903 $227,195,115, in 1904 $231,655,525, in 1905 $236,720,571, in 1906 $194,532,469, in 1907 $200,045,173, in 1908 $272,182,490, in 1909 $279,059,611, in 1910 $286,546,453 and in 1911 $284,542,181. The values of railroad and canal property from 1906 to 1911 incl. do not include 2d class RR. property, the latter being given in the totals shown above for those years. No general tax is imposed in New Jersey, the State deriving its revenue from other sources.

POPULATION OF STATE.—Population has been as follows:

1910	2,537,167	1870	906,096	1820	277,575
1905	2,144,134	1860	672,035	1810	245,562
1900	1,883,669	1850	489,555	1800	211,149
1890	1,444,933	1840	373,306	1790	184,139
1880	1,131,116	1830	320,823		

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) THE STATE is restricted as to its debt-making power by the State constitution. In Article IV, Section VI, paragraphs 3 and 4 the whole subject is disposed of. The third paragraph forbids a loan of the State's credit and the fourth paragraph forbids the creation of debt. These provisions are as follows:

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State which shall singly or in the aggregate, with any previous debts or liabilities, at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrepealable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to $100,000, except (1) for purposes of war, &c., and (2) when the authorization is for some single object of work specified therein, &c. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the constitution.

[A bill was passed and signed by Governor Fielder on April 23 1915 providing for a referendum on the question of issuing $1,000,000 bonds for the purchase of what is known as the "Wharton Tract" in Atlantic and Burlington counties. It was originally intended to issue these bonds in the name of the State Water Supply Commission, without a vote of the people, but the Court of Errors and Appeals on March 1 1915 decided that this would be in violation of the constitutional provision which prohibits the bonding of the State for a sum exceeding $100,000, except by direct vote of the people. This reversed the ruling of Chancellor Walker, who on July 11 1913 held that the issuance of bonds by the Commission did not constitute a State debt within the constitutional inhibition. V. 100, p. 829.]

CITIES, COUNTIES, TOWNS, &c., are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the constitution. We give these paragraphs in full:

19. No county, city, borough, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for, or be directly or indirectly the owner of any stock or bonds of any association or corporation.

20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibitions are absolute.

Article IV, Section VII, Paragraph 11, of the constitution, forbids the passage by the Legislature of any special laws "regulating the internal affairs of towns and counties," the constitution directing that in this and all other cases where general laws are feasible, general laws shall be provided.

In compliance with this last provision the Legislature has passed many general laws relating to the bonded indebtedness of the different kinds of municipalities existing in New Jersey, which are counties, cities, towns, townships, boroughs, villages, school districts, and certain anomalous municipalities governed by Boards of Commissioners, or Improvement Commissions, and not specifically named as villages, which they really are. See Compiled Statutes of New Jersey 1910, under the following headings: Chosen Freeholders, Cities, Towns, Townships, Boroughs, Villages and Municipal Corporations.

There is no general debt limit for New Jersey municipalities, either constitutional or statutory.

The most important law applicable to the debt of all municipalities is the Act of Mar. 29, 1887, P. L. 1887, p. 67, Com. Stat. of 1910, p. 3676, which prohibits the issuance of bonds by any municipality which is in default in the payment of its past-due bonds, or the interest thereon, or in arrears for over six months in the payment of any State or county tax, or other legal indebtedness. A supplement to this Act passed in 1912 provides that the failure to pay interest or principal of bonds the validity of which is contested by the municipality in pending litigation is not to be deemed a default under said Act.

The constitutional prohibition above referred to against special legislation relating to the internal affairs of towns and counties has been so construed by the highest Court in New Jersey as to prevent special legislation relating to the internal affairs of any municipality. The word "towns" as used in the constitutional provision is construed in the broadest possible sense, so as to include cities, towns, townships, boroughs, villages, school districts and municipalities of every kind. The result of this is that while the Legislature may, and does, incorporate municipalities by Special Laws, naming them and defining their boundaries, Special Laws as to the government and powers of such municipalities cannot be passed. The old special charters, which many cities have and which were granted before Sept. 1875, when this constitutional provision was adopted, remain in force except so far as amended or repealed by general laws, as the constitutional prohibition prevents the amendment or repeal of these old special charters by a special law. Consequently, at almost every session of the Legislature in recent years, one or more laws have been passed providing generally for the government of cities, or some other class of municipalities, which laws, while general in form, are really passed for the benefit of some particular municipality. To avoid the amendment or repeal of the old special charters, the new laws by their terms do not take effect until accepted by the voters at an election held for that purpose, and usually only the particular municipality at whose solicitation a law is passed accepts it. This makes it necessary to inquire as to any municipality whether or not it has accepted any such laws in order to know how it is governed. These referendum charters, as they may be called, frequently contain special debt limits and other important provisions in regard to municipal finance, as did also the old special charters. Similarly, many acts granting power to municipalities are passed which do not provide a frame of government, but still take effect only on acceptance.

Counties, towns, townships, boroughs and villages are almost entirely governed by general laws applicable either to all municipal corporations or to those classes, except that a few of the older towns have special charters which are still in force so far as not inconsistent with general laws adopted since. Counties are governed by the General County Act of 1846, as amended, Comp. Stat. of 1910, p. 474, and there are numerous Acts giving powers either to all counties or to those of a certain population. Towns are governed by the General Town Law of 1895, P. L. 1895, p. 218, Comp. Stat. of 1910, p. 5518. This Act applies to all towns incorporated under it by referendum proceedings, and also to towns previously incorporated under other General Town Laws. Boroughs are governed by the General

Borough Law of 1897, Comp. Stat. 1910, p. 226. This Act limits the bonded debt of boroughs to 15% of the assessed valuation. Townships are governed by the General Township Law of 1899, Comp. Stat. of 1910, p. 5567, which limits the bonded debt of townships to 10% of the assessed valuation. There are few villages in New Jersey, most of the former villages being now incorporated under some other form, but the remaining villages are mostly governed by the General Village Act of 1891, Comp. Stat. of 1910, p. 5727, which is known as The Winton Act.

The Act of Mar. 26 1896, appearing in the Comp. Stat. under the heading of "Municipal Corporations," Sec. 20 and 21, p. 3462, provided that thereafter no borough or village should be incorporated except by special Act of the Legislature. While this Act operated to prevent the incorporation of boroughs and villages by referendum proceedings under previous general laws, it does not prevent subsequent action by the Legislature permitting such incorporation. It is, however, a declaration by the Legislature of its policy to incorporate municipalities by special Act, which policy has been pursued as to all municipalities since that date, except towns. This course has many advantages, the principal one of which is, that as to municipalities so incorporated there can be no question as to their corporate existence, name, and boundaries, which are fixed by the special Act. When the Legislature desires to incorporate a township, borough or village, it now does so by a special Act fixing the name and boundaries of the new municipality, and the new municipality thereupon becomes subject to the general laws affecting the class to which it belongs. In the case of new cities, the situation is more complicated, because there is no general Act relating to all cities and furnishing a form of government therefor which takes effect without acceptance by the voters or governing body of the city. Therefore, when the Legislature incorporates a new city, it cannot by the Act of incorporation provide for its government, but can only fix its name and boundaries, the new city would be without any frame of government unless it should proceed to accept one of the general referendum charters. Cities under 12,000 population are governed by the Act of March 24 1897, Comp. Stat. of 1910, p. 1297, unless they have a special charter or have adopted a referendum charter. This is the course generally pursued, and frequently the Legislature has simultaneously incorporated a new city and passed a new referendum charter ostensibly for all cities, but which was intended to be, and was, accepted only by the new city. The effect of this is practically the same as if a special charter had been passed for the new city.

In 1911 the Legislature adopted what is generally known as the Walsh Act (Chap. 221, Laws 1911), providing for the commission form of government in cities. This Act, (which only applies to municipalities accepting it at an election) provides that it may be so accepted by "cities, towns, boroughs and other municipalities." This left it uncertain whether on the one hand the Act applied to counties and school districts, or whether, on the other hand, it could be accepted by villages and townships. This doubt was set at rest by an amendment adopted by the Legislature at the session of 1912, which amended the title and body of the Act so as to make it applicable to cities, towns, townships, boroughs, villages and municipalities governed by boards of commissioners and improvement commissions, and to these only, so that it is now clear that counties and school districts are not affected. The Act was further amended and supplemented by P. L. 1913, pp. 197, 323 (permitting bonds to be issued without an election), 581, 836, 916 (validating elections on adoption of the Act), P. L. 1914, pp. 170 (providing for preferential voting) and 253 (granting home rule), and P. L. 1915, pp. 92, 145 (validating elections for adoption of Act), 401, 622 (providing for recall). Of the larger municipalities in New Jersey, the cities of Trenton, Passaic, Atlantic City, Jersey City, Long Branch, Hoboken and Bayonne, have accepted the Walsh Act, and while submitted to the voters of a number of other cities, such as Camden, Paterson, Elizabeth and Bayonne, it has been rejected by them. The Walsh Act limited the net bonded debt of cities accepting it to 10% of the assessed valuation of property therein, unless authorized by the voters at a special election. The amendment of 1912 provides that such net bonded debt shall be determined by deducting from the gross bonded debt all water bonds, cash and investments held in sinking funds, and all bonds the payment of which is provided for in the current tax levy, and makes the limit on debt without an election 15% instead of 10% (see "Chronicle" of Jan. 18 1913, page 171).

The home rule amendment of 1914 (known as the "Hennessy Act") attempted to constitute municipalities adopting the Walsh Act a special class of municipalities, and provided that they should not be subject to any laws of the State "except laws applicable to all municipalities of this State other than counties and school districts." The effect of this amendment was to create considerable doubt as to the powers possessed by commission-governed municipalities. In Delaware River Transportation Co. v. City of Trenton, the Hennessy Act was held unconstitutional, upon the ground that it was special legislation, by a decision of Mr. Justice Trenchard of the Supreme Court of New Jersey, rendered on May 22 1914. Justice Trenchard's opinion was affirmed by the Court of Errors and Appeals on July 10 1914. (See "Chronicle" of May 16 1914, page 1499; May 23 1914, page 1629; May 30 1914, page 1654, and July 18 1914, page 212.)

Under the County Act of 1846, as amended, counties are governed by large Boards of Chosen Freeholders, each Freeholder being elected by the municipality, or portion thereof, that he represents. By P. L. 1912, p. 619 (a revision of the so-called Strong Act of 1902) (P. L. 1902, p. 65), counties accepting it at an election have a small board elected at large, consisting of 9, 7, 5 or 3 members, according to population. This Act was amended by P. L. 1913, p. 834, and P. L. 1914, p. 423. P. L. 1912, p. 228, is a similar referendum Act applicable only to counties of the first class (population 200,000). Several counties have already accepted the Strong Act, and as the small board elected at large represents one of the principles of the so-called commission form of government, it has been stated in the press that these counties have accepted the "commission form of government," thus creating the false impression that they had accepted the Walsh Act.

School Districts are governed by the General School Law of 1903, Comp. Stat. of 1910, p. 4724, which provides that every incorporated city, town, township and borough shall be a school district. City school districts are governed by Art. VI of this law, which practically makes the Board of Education a branch of the City Government, and authorizes the issuance of bonds of the City for school purposes to an amount not exceeding 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, Montclair and Irvington, and the townships of Weehawken and North Bergen, 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 indebtedness 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 railroad company which has paid dividends of not less than 4% per annum regularly on its entire capital stock for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds issued, guaranteed or assumed by any such company authorized to be issued to retire the entire bonded debt of such company, or in the bonds of any railway terminal or dock company of this State, secured by first mortgage on terminal or dock property fronting on the Hudson River and having an assessed value for the purpose of taxation in excess of the amount of the entire issue of bonds, and used and occupied as a dock or terminal by any railroad company now operating in this State.

VII. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount loaned thereon, but not to exceed 80% of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than 30% of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, and two members of which committee shall certify in writing to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the bank;

VIII. In real estate strictly in accordance with the following provisions:
(a) A plot whereon is erected, or may be erected, a building or buildings requisite for the convenient transaction of its business, and from portions of which not required for its own use a revenue may be derived; the costs of such building or buildings and lot shall in no case exceed 50% of the net surplus of such bank except with the written approval of the Commissioner of Banking and Insurance; 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 charge;
(b) Such as shall have been purchased or acquired by it at sales upon the foreclosure of mortgages owned by such corporation, or upon judgments or decrees obtained or rendered for debts due to it, or in settlements effected to secure such debts, or in satisfaction of such mortgages; and all such real estate shall be sold by such bank within five years after the same shall have been so purchased, unless, upon application by such corporation to the Commissioner of Banking and Insurance, he shall extend the time within which such sale shall be made; the provisions of this section shall apply to all funds of any savings bank, including its reserve fund, and all investments of money and sales and transfers of securities may be made in the manner provided and made lawful in this Act, notwithstanding any provision in any special charter contained limiting the number of trustees or managers who shall act in the investment of moneys and the sale or transfer of stocks or securities.

SECTION 34. No savings bank shall loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, except upon the additional pledge of collateral security, which shall be of the same nature and character as those in which the money deposited may be invested as directed in the preceding section, or the capital stocks of national and State banks, or the capital stock or bonds of other corporations of this State which have not defaulted in the payment of interest or dividends, upon the collateral loaned upon, within two years next preceding the time of such loan, and then only to the extent of 80% of the market value of such collaterals; provided, the total amount of such loans shall not exceed 15% of the total deposits held by such savings bank.

INVESTMENT OF TRUST FUNDS.—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.
This township (incorp. in 1693) is in Passaic County.
Municipal Bldg. Bonds.
4½s'15 F-A $30,000c...Feb 1 1945
Funding (Trunk Sewer).
4½s'15 F-A $131,000c...Feb 1 1945
BOND. DEBT May 10 '15.$161,000
Net val. taxable 1914...$13,384,490
Tax rate (per $1,000) 1914....13.90
Population in 1910..........10,869

ACQUACKANONK TOWNSHIP SCHOOL DISTRICT.
This district is in Passaic County.
Incorporated about 1890.
School Bonds.
4½s'03 J-J $7,500c....1915-1924
4½s'05 A-O 4,000c....1915-1922
4½s'06 M-N 43,500c.June 1 '17-'45
4½s'07 M-N 21,900c.May 1 '15-'35
4½s'10 M-N117,800c.May 1 '15-'48
5s '08 J-J 58,500c.July 1 '15-'44
4½s'11 M-N 8,000c....1916-1924
4½s'12 M-N 61,500c.May 1 '22-'52
4½s'14 95,000 1926-1944
BOND. DEBT May 10 '15.$417,700
Assessed valuation 1914...13,384,490
(Assessment about 70% actual value)
School tax (per $1,000) 1913..$4.939
Population in 1910..........11,869
INT. on the bonds of '08, '10, '11 and 1912 is payable at the Citizens' Trust Co. of Paterson; on others at the First Nat. Bank of Paterson.

ASBURY PARK.
This city is in Monmouth County.
Incorp. as a city in 1897. Commission govt. adopted Dec. 8 1914.

Funding Bonds.
5s '13 J-D$122,000....Dec 1 1918
Fire Bonds.
5s A-O $10,000c...Oct 1 1915
4s J-J 6,000c...Jan 1 1915
4s '04 J-D 19,000c...June 1 1934
4½s'09 M-N 15,000c..........1944
Beach Bonds.
4s A-O$250,000c...Apr 1 1933
4½s'07 J-J 150,000c...July 1 1947
4½s'11 J-J 150,000c...Jan 1 1951
Water Bonds.
5s J-D $60,000c...June 1 1915
(Subject to call June 1 1900.)
5s J-D $10,000c...June 1 1917
5s J-D 50,000c...June 1 1924
5s J-J 48,000c...Jan 1 1927
4s '06 A-O 22,000c...Jan 1 1928
4½s'14 M-S 50,000....Sept 1 1944
School Bonds (City's Portion).
5s J-D $55,000c.June 20 '15-'43
4½s'07 J-D 100,000c..........1937
4½s'13 J-J 175,000c...Jan 1 1943
Library Bonds.
4s M-N $18,000c...Nov 1 1931
Sewer Bonds.
4s A-O $50,000c...Apr 1 1933
4½s M-S 50,000c...Sept 1 1945
4½s'07 J-J 75,0 0c...July 1 1942
4½s'09 M-N 35,000c..........1944
4½s'12 J-J 75,000c...July 1 1947
BOND. DEBT Jan 20 '15.$1,601,000
Sinking funds............183,427
Certificate debt...........37,500
Value city property 1915. 1,577,082
Assessed valuation 1914...13,809,094
Total tax (per $1,000) 1914...$29.46
Population in 1910..........10,150
INT. payable at Treasurer's office.

ATLANTIC CITY.

This city is in Atlantic County. Incorporated March 3 1854. New charter adopted Apr. 3 1902. Commission gov't accepted May 14 1912.

City-Hall Bonds.
4s g '00 F-A $90,000c....Aug 1 1930
4s g '09 J-J　20,000c....Jan 1 1944
4½sg'13 J-J　6,000c....Jan 1 1933

Public-Library Bonds.
4s g '03 J-J　$5,000c....Jan 1 1938
4s g '05 J-J　2,000c....Jan 1 '16-'17

Water Bonds.
5s g '95 -D$761,000c....June 1 1925
4½sg'06M-S 100,000c....Mch 1 1926
4½sg'97J-J　12,000c....July 1 1917
4s g '00 J-J 200,000c....July 1 1930
4s g '01 J-J　70,000c....July 1 1931
4s g '02 J-J　15,000c....July 1 1932
4s g '03 J-J　75,000c....Jan 1 1933
4s g '04 J-J　35,000c....July 1 1934
4½sg'06J-J 300,000c....Jan 1 1941
4½g'10 J-J 160,000c....Jan 1 1945
4½g'10 J-J 115,000c....Jan 1 1945
4½g'11 J-J　75,000c....Jan 1 1946
4½g'12 J-J 100,000c....Jan 1 1947
4½g'13 J-J 214,000c....Jan 1 1943
4½sg'14J-J 350,000c....Jan 1 1944
4½s'14 J-J　17,000c....July 1 1944
4½s'14 J-J　75,000c....July 1 1944

Mt. Vernon Avenue Bonds.
4½s'08 J-J　$15,000c....Jan 1 1918

Bellevue Avenue Bonds.
4½s'10J-J　$9,000c....July 1 1920

Albany Avenue Bonds.
4½sg'09J-J $100,000c....July 1 1944

Crematory Bonds.
4½sg'98J-J　$40,000c....July 1 1918
4½sg'00J-J　10,000c....Jan 1 1920
4s g '01 J-J　32,000c....Jan 1 1921

Paving Bonds.
4s g '09 M-N $74,000c....Nov 1 1919
4s g '01 A-O 135,000c....Oct 1 1921
4s g '02 A-O　15,000c....Oct 1 1922
4½sg'04M-N 195,000c....May 1 1924
4s g '05 J-D 130,000c....June 1 1925
4s g '06 A-O　80,000c....Apr 1 1926
4½sg'07J-J 250,000c....Jan 1 1927
4s g '06 J-J　15,000c....Oct 1 1926
4½sg'08J-J　65,000c....Jan 1 1928
4½sg'08 J-J　70,000c....July 1 1928
4s g '09 J-J　65,000c....Jan 1 1929
4½sg'09J-J 212,000c....July 1 1944
4½sg'10J-J 135,000c....July 1 1945
4½g'11 J-J　70,000c....Jan 1 1946
4½sg g J-J　7,000c....Jan 1 1921
4½s g J-J　35,000c....Jan 1 1947
4½g'13 J-J　45,000c....Jan 1 1938
4½g'12 J-J　12,000c....July 1 1922
4½sg'13J-J 200,000c....July 1 1938
4½s'14 J-J 134,000c....July 1 1933
4½s'14 J-J　70,000c....July 1 1933

Atlantic Ave. Improv't Bonds.
4½s'07 A-O　$44,000c....Oct 1 1937

Hospital Bonds.
4s g '06 M-S　$30,000c....Sept 1 1936
4½s'07 M-S　70,000c....Sept 1 1937
4½g'09 M-S　5,000c....Sept 1 1939

Drainage Bonds.
4½s'07J-J　$20,000c....July 1 1937
4½sg'09J-J 100,000c....July 1 1938
4½g'11 J-J 250,000c....Jan 1 1941
4½sg'11J-J 600,000c....Jan 1 1941
4½g'13 J-J 180,000c....Jan 1 1943
4½sg'13J-J 170,000c....July 1 1943

Conduit Bonds.
4s g '06 M-N $30,000c....May 1 1936
4½g'12 J-J　15,000c....Jan 1 1947

City-Improvement Bonds.
4½sg'06M-N $49,000c....May 1 1916
4½sg'98A-O　5,000c....Apr 1 1918
4s g '01 M-N {14,000c....May 1 1916
　　　　　{24,000c....May 1 1921
4s g '05 A-O　55,000c....Apr 1 1925
4½sg'08J-J　55,000c....Jan 1 1928
4½g'11 J-J　75,000c....Jan 1 1931
4½g'12 J-J　20,000c....Jan 1 1932
4½g'13 J-J　6,000c....Jan 1 1933
4½s'14 J-J　47,000c....Jan 1 1934

Park Bonds.
4½sg'99J-J $100,000c....July 1 1929
4½sg'08J-J 440,000c....July 1 1943
4½g'10 J-J 175,000c....Jan 1 1945
4½sg'10J-J 102,000c....Jan 1 1945
4s g '11 J-J 173,000c....Jan 1 1946
4½sg'14J-J　28,000c....Jan 1 1949

Sidewalk Bonds.
4½g'11 J-J $10,000c....Jan 1 1916

Fire-Department Bonds.
4s g '02 J-J　$8,000c....July 1 1932
4½sg'07J-J　25,000c....Jan 1 1937
4s g '06 J-J 128,000c....July 1 1926
4s g '09 J-J　28,000c....Jan 1 1944
4½g'10 J-J　55,000c....Jan 1 1945
4½g'13 J-J　20,000c....Jan 1 1943
4½g g J-J　40,000c....Jan 1 1948

Ventnor Ave. Bonds.
4½s'14 J-J　$5,000c....Jan 1 1944

Texas Avenue Bonds.
4½s'08 J-J $40,000c....July 1 1933

Massachusetts Avenue Bonds.
4½s'08 J-J　$30,000c....July 1 1928

Michigan Avenue Bonds.
4s g '06 A-O　$7,000c....Oct 1 1936

Drexel Avenue Bonds.
4½g'11 J-J　$4,000c....July 1 1915

Plaza Place Bonds.
4½g'11 J-J　$6,000c....July 1 1921

Lighting Standard Bonds.
4½g'11 J-J　$37,000c....July 1 1945
BOND. DEBT Apr 3 1915 $8,367,000
Sinking fund.........2,707,350
NET DEBT Apr 3 1915.. 5,659,650
Water debt (incl. above).. 2,674,000
School debt (see below)
　(not included above)... 1,307,000
Total assessed val. 1914..93,668,650
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 4s and 4½s of 1906 and 1914, city improvement 4s and 4½s of 1908, crematory bonds due 1920 and 1921; paving bonds due 1921, 1922, 1924, 1925, 1927, 1928, 1933, 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, Ventnor Ave. 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.

ATLANTIC CITY SCHOOL DIST.

3½s'00 M-S $90,000c....Mch 1 '16-'24
4s g '04 J-J　40,000c....July 1 '15-'22
4s g '05 J-J 102,000c....July 1 '25-'31
4s g '06 J-J　65,000c....July 1 '31-'35
4s '06 J-J　16,000c....July 1 1936
4½s'07 J-J　70,000c....July 1 1937
4½s'08 J-J 160,000c....July 1 '38-'42
4½sg'09J-J 120,000c....July 1 1943
4½sg J-J 139,000c....July 1 1945
4½g'11 J-J 170,000c....Jan 1 1946
4½g'12 J-J 245,000c....July 1 1947
4½sg'13 J-J　90,000c....July 1 1948
BOND. DEBT Apr 13'15 $1,307,000
INTEREST on 4s and 4½s due in 1937 and the 4½s due 1938-1948 is payable at Hanover Nat. Bank, New York; on the 4½s due 1943 at the National Park Bank, New York; on other bonds in Atlantic City.

ATLANTIC COUNTY.

May's Landing is the county seat.
Building Bonds.
4s g '06 J-J　$22,000c....Jan 1 '16-'19
4s '10 J-J　10,000c....Jan 1 '16-'20
5s '10 J-J　4,000c...(.....)
5s '13 M-S　75,000c....Mar 1 '53-'57
5s '13 M-S　60,000c....Oct 1 '16-'27

Road Bonds.
5s '11 J-J $100,000c....Jan 1 '21-'30
5s　　　　60,000 1920-1925
5s '15　　260,000 1929-1939

Bridge Bonds.
4s '08 J-J　$5,000c.... Jan 1 1916
5s '11 J-J　30,000c....Jan 1 '16-'19
4½s'12 J-J　30,000c....Jan 1 '20-'25
BOND. DEBT May 7 '15.. $692,000
Floating debt.............40,000
Total assessed val. 1914..118,531,832
(Assessm't about 4-5 actual val.)
State&co.tax(per$1,000)'14..$5.49+
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.
4½s g J-J　$60,000c....July 1 1928
Refunding Sewer Bonds.
4s g J-J　$39,000c....July 1 1928
Electric-Light Bonds.
5s '06 J-J　$12,000c....Apr 2 1916
Water-Works Bonds.
5s '06 J-J　$6,000c....Apr 10 1921
Refunding Light Bonds.
4½sg'06J-J $15,000c....May 10 1926
Funding Bonds.
5s '04 J-J　$8,000c....Jan 1 '15-'22
5s g '07 J-J　850r.....Dec 31 1915
5s '11 J-J　4,000....Jan 1 '16-'23
BOND. DEBT June 1915.. $143,600
Assess.val.'14(abt.½ act.) 2,161,256
Tax rate (per $1,000) 1914...$22.60
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. adopted Mar. 9 1915.
Judgment Bonds.
4½sg'14 J-J　$18,913.73 July 1 1924
4½s'14 J-J　897.86 Sept 15 1910
Road-Construction Bonds.
4½s'03 J-J　$35,000c....Ja 1 1923
Court-Room Bonds.
4s '01 M-S　$2,600....Sept 13 1921
Library-Site Bonds.
4s '02 M-S　$3,000....Sept 2 1922
Funded Assessment Bonds.
5s '95 J-J　$37,000c....Jan 1 1915
5s '96 J-J　23,000c....Jan 1 1916
5s '05 J-J　33,000c....Jan 1 1925
Water Bonds.
4½g'02J-J　$15,000c....Dec 1 1922
4½'98 J-J　16,000c....Jan 1 1918
4s '02 J-J　28,000c....Jan 1 1932
4½g'03 J-J　44,000c....July 1 1923
Police-Headquarters Bonds.
4s '05 J-J　$38,000c....July 1 1925
School Bonds.
5s '96 J-J　$6,000c....Jan 1 1916
4½s'96 J-J　70,000c....Sept 1 1916
4½s'97 J-J　9,000c....May 1 1917
4½s'98 J-J 100,000c....Mch 1 1918
4s '99 J-J　6,000c....Sept 1 1919
4s '01 J-J　12,000c....July 2 1920
4s '02 J-J　9,000c....Apr 1 1922
4s '02 J-J　11,500c....Aug 18 1922
4½s'03 J-J 100,000c....Mch 2 1933
4s '05 J-J　6,750c....Mch 1 1935
4½sg'07 J-J　42,400c....Jan 1 1922
4s '08 J-J　10,000c....Jan 1 1928
5s g '08 J-J 160,000c....Apr 1 1928
5s '08 M-N 265,000c....Nov 1 1928
5s '08 J-J　12,000c....Jan 1 1928
4½s'09 J-J　60,500c....Sept 1 1929
4s '10 J-J　7,500c....Jan 1 1930
4½s'10 J-J 298,000c....July 1 1930
4½s'11 J-J　50,400c....July 1 1931
4½s'11　　8,500c....Dec 15 1931
4s '12 J-J　5,000c....Dec 15 1932
4½g'13 J-J 338,000c....Jan 1 1933
4½s'14 J-J 107,000c....Feb 1 1934
Track Elevation Bonds.
4½s'03 J-J　$7,000c....Dec 1 1923
City-Hall Bonds.
4s '11 J-J　$35,000c....Jan 1 1931
Paving Bonds.
4s '97 J-J　$17,000c....Jan 1 1917
4s '10 J-J 234,000c....July 1 1930
4s '13 J-J　3,992 17..Sep 10 1917
Playground Bonds.
5s '13　J-J　$500
Fire-Department Bonds.
4s '98 J-J　$8,000c....Jan 1 1918
4s '98 M-N　10,000c....Nov 1 1918
4s '99 M-S　8,000c....Sept 1 1919
4s '06 M-S　20,000c....Sept 1 1916
4s '09 J-D　7,000c....June 1 1919
4s '13 J-J　12,900c....Feb 20 1918
Refunding Assessment Bonds.
5s '88 J-J　$50,000c....May 1 1918
5s '88 J-J　46,000c....July 1 1918
5s '89 J-J　53,000c....Jan 1 1919
5s '89 J-J　68,000c....July 1 1919

Floating Debt Bonds.
4s '08 J-J $197,000c....Jan 1 1928
4½s'11 J-D 218,000c....June 1 1931
Tax Bonds.
4s '06 J-J　$35,000c....Apr 16 1916
5s '08 J-J 275,000c....July 1 1928
Park Bonds.
4½s'96 J-J　$58,000c....July 1 1916
4s '07 M-N　24,500c....May 1 1927
4s '13 J-J　2,500....Feb 15 1923
Street-Improvement Bonds.
4½s'09 J-J $155,000c....May 1 1929
5s '08 J-J 183,000c....Jan 1 1928
4½s'11 J-D 250,000c....June 1 1921
4s '12 M-S　55,000c....Mch 1 1922
BOND. DEBT Dec 1 '14..$4,028,042
Twp. bonds (on demand)........500
Sinking fund.............815,844
Assess. val. real est. 1913.46,947,579
Assess. val. personal, 1913..10,147,875
Total assessed val. 1914..57,095,454
Total tax (per $1,000) 1914..$22.43
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.
5s '14 F-A　$90,000c....Feb 1 1944
4½s'15 M-S　80,000c....Mar 1 1945
Road Bonds.
4½s　J-J　$89,000r.........1925
Water Bonds.
4½s　J-J　$47,000c.........1921
5s '13　J-D　25,000c....Dec 1 1943
Sewer Bonds.
5s　M-S $11,500c.........1941
5s '13 F-A　47,000c....Aug 1 1943
Library Bonds.
4½s　M-S　$2,400c.........1920
Sidewalk Impt. Bonds.
5s　F-A　$73,500c.........1921
5s '13　J-D　46,000c....Dec 1 1923
Refunding Bonds.
5s '13 F-A　$75,000c....Aug 1 1943
BOND. DEBT Apr 1915..$789,400
Water debt (incl.)........118,000
Sinking fund.............40,893
Assess. val. 1914........7,512,352
Actual val. (est.)......10,016,469
Total tax (per $1,000) 1914..$21.20
Population in 1910...........9,891
INT. at First Nat. Bank, Belleville

BELLEVILLE SCHOOL DIST.

4½s　M-N$13,000c....1915-1927
4½s　F-A　3,500c....1920-1923
4½s　A-O　2,500c....1924-1926
4½s　J-D　10,000c....1915-1924
4½s　J-J　17,500c....1916-1932
4½s　A-O　45,000c....1923-1044
4½s　J-J　24,900c....1031-1943
4½s'13 J-J　80,000c Jan 15 '27-'42
5s　M-N{　1,500c....Nov 1 1927
　　　　{110,000..Nov 1 '28-'44
BOND. DEBT Nov 1 '14..$318,900
Assessed val. '14 (⅓ act.).7,178,352
School tax (per $1,000) 1914...$5.25
INT. at 1st Nat. Bk., Belleville.

BELMAR.

This borough is in Monmouth County. Incorp. in 1885. Commission govt. rejected Jan. 26 1915.
Fire-Engine Bonds.
5s '07　A-O　$4,500.........1937
Sewer Bonds.
5s g '11 J-D $12,600c.........1941
5s '13　J-J　36,000c....July 1 1943
Water-Extension Bonds.
5s '07　J-J　$20,000c....July 1 1937
5s '13　J-J　22,000c....July 1 1943
Water Funding Bonds.
5s '12　M-S　$38,000c....Sept 1 1942
Improvement Bonds.
5s '96　J-J　$46,000c....Jan 1 '16-'27
Beach-Improvement Bonds.
5s '05　M-N $25,000c.........1935
　　(Subject to call 1925.)
5s '11　J-D　15,000.........1941
Funding Bonds.
5s '05　A-O $29,000c.........1935
　　(Subject to call Sept. 1 1925.)
5s '11　F-A　$33,000.........1941
Jetty Bonds.
5s '98　J-J　$10,000c Jan 1 '24-'28
BOND. DEBT Jan 1 '15.. $291,100
Assessed valuation 1914...3,523,902
Tax rate (per $1,000) 1914...$29.90
Population in 1910...........1,433
a INT. payable at U. S. Mtge. & Tr. Co. in N. Y. City; on others at Hackensack Nat. Bank.

BERGEN COUNTY.

Hackensack is the county seat.
Bridge Bonds.
3½s　J-J $37,000c....Jan 1 '15-'20
4s '04 F-A 100,000c....Aug 1 '15-'24
4½s'07 F-A　52,000c....Aug 1 '15-'17
4½s'07 F-A　*12,000c....Aug 1 '15-'17
4s '09　F-A　72,000c....Aug 1 1939
4½s　　　11,000....July 1 1931
4½s'14 J-J　18,000....July 1 1934
Building Bonds.
4s '09 F-A　$92,000c..Feb 1 '16-'38
4s '09 M-N 140,000c..May 1 '16-'38
4½s'10 A-O 784,000c..A-O 1 '15-'39
4½s'11 M-N 400,000c.........1939
4½s'12 F-A 110,000c..Aug 1 '17-'38
4½s　　　58,000....July 1 1931
4½s　　　11,000....May 1 1932
Road-Improvement Bonds.
5s '08 M-S $52,000c&rSept 1 '15-35
4½s'11 J-D　75,000c....July 1 '27-'31
5s '13　J-D 442,000c....Dec 1 1933
4½s'14 F-A 124,000c....Aug 1 1934
5s '14　J-D 886,000....Dec 1 1944
GEN. BD. DT. Jan 1 '15.$3,229,000
Assess. val. '14 (abt. act.).145,960,796
County tax (per $1,000) 1914...$4.62
Population in 1910.........138,002
x Int. at Hackensack Trust Co. * at A. B. Leach & Co. in N. Y. City; a at U.S.Mort. & 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.
4s '00 J-J　$40,000....1915-1930
4s '09 M-S　49,000....1915-1926
4s '07 A-O　57,500....1915-1952
4s '09 A-O　31,000c.Apr 1 '18-'48
4s '10 F-A 180,000c..Aug 1 '20-'58
Sewer Bonds.
4s　F-A　$50,000c....Feb　1930
Park Bonds.
4s '09 A-O $30,000c..Apr 1 '30-'35
4s '11 J-D　30,000c....Dec 1 1941
Street-Improvement Bonds.
4s　J-D $75,000c..June 1 '19-'29
Water Bonds.
4s　A-O$105,000c&rApril '19-'37
4½s　M-N　56,000.....1920-1938
Funding Bonds.
5s '13 M-N$200,000c.May 1 '15-23
4½s'15 M-N272,000..May 15 '16-'45
Fire-Department Bonds.
4s '04　J-J　$25,000c....July 1 1924
BOND. DEBT Jan 1 '15...$928,500
Assessment debt (add'l)...71,691
Floating debt..............281,522
Total valuation 1914.....15,170,369
Total tax (per $1,000) 1914...$20.80
Population in 1910..........15,070

x Int. at Bloomfield Nat. Bank; a 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, 3,970.
Improvement Certificates.
5s　M-N　$2,000.....1915-1916
Sewer Certificates.
5s　J-D $15,000c..$1,000 yearly
School Bonds.
4½s　F-A　$2,000c|$2,000 yearly
4½s　F-A　55,000c|
4½s'11 F-A　15,000c..Feb 1 '26-'40
PE M'T DEBT Apr 4 '14...$89,000
Floating debt...............18,200
Assessed val. (abt. act.) '14 3,059,053
Total tax (per $1,000) 1914...$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.
5s '10　M-S　$87,000c.........1930
TOTAL DEBT Nov 1914...$87,000
Assessed valuation 1914...2,362,137
School tax (per $1,000) 1914...$5.45

BRIDGETON.

This city is situated in Cumberland County. Incorp. Nov. 29 1864.
Street Bonds (opt. after 1910).
4s　A-O $50,000r....Oct 1 1920
Sewer Bonds.
4½s'11 J-J　$50,000c....July 1 1941
4½s'13　　15,000....Sept 1 1943
Water Bonds.
4½s'11 J-J　$75,000c....July 1 1941
4½s'13 J-J　55,000c....Jan 1 1943
Paving Bonds (opt. after 1917)
4s '06 J-J　$10,200r....July 1 1927
School Bonds.
4s　A-O　$9,000c....Apr '16-'18
4s '02　J-D　25,000c....July 1 1922
　(Subject to call July 1 1912.)
4½s'12　　18,200c 1942
Funding Bonds.
4s '04　J-J　$50,000c....Jan 1 1934
　(Subject to call after Jan. 1 1919)
4s '09　F-A $35,000c....Feb 1 1939
　(Subject to call after Feb 1 1924)
Refunding Bonds.
4s '05　M-S $15,000c....Sept 1 1935
　(Subject to call after 1918)
4s '03　J-J　$40,000c....Nov 1 1928
BOND. DEBT Jan 1 '15....$449,700
Sinking fund.............127,600
Water debt (incl.)........130,000
Assess. val. '14 (abt 2-3 act).7,766,525
Total tax (per $1,000) 1914..$17.86 +
Population in 1910..........14,209
INT. payable at City Treas. office.

BURLINGTON.

This city is in Burlington County. Inc. Mch. 4 1851. Pop. '10, 8,336.
Floating Debt Bonds.
4½s'07 J-J　$36,000c....July 1 1937
Meadow-Drainage Bonds.
4s '91　J-D $14,000c....Dec 1 1921
　(Subject to call Dec. 1 1901.)
4s '01　J-J　$10,000c.........1921
Fire-Department Bonds.
4s '05 M-S　$4,500c....Sept 1 1925
School Bonds.
4s '05　F-A　$5,250c....Aug 1 1935
　(Subject to call $2,000 yearly 1925.)
4s '04 M-S $23,500c....May 1 1934
　(Subject to call $2,000 yearly 1924.)
4s '09　J-J　$21,500c.........1936
　　($1,000 yearly.)
4½s'11 J-J　16,000c....Jan 1 1941
　(Subject to call after 1931.)
Refunding Bonds.
4s '04　M-S $20,000c....Sept 1 1934
4s '12　　9,500.........1942
Refunding Water Bonds.
4s '86　M-N$20,000c....Nov 1 1916
4s '08　J-J　11,500c.........1938
City-Hall Bonds.
4½s'11 J-J　$35,000c.........1946
Filtration Bonds (opt. after 1919)
4s '69　A-O $25,000r....Oct 1 1939
BOND. DEBT Apr 1915.. $260,750
Sinking fund...............15,313
Total valuation 1914......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.
4s　J-D　$5,000c.........1915
4½s　J-D　3,500c....June 24 1915
Road-improvement Bonds.
4½s'07 M-N $45,000c..Nov 1 '15-'23
Bridge Bonds.
4½s'13 Nov　$822 76r..Nov 1 1923
4½s'14 J-J　15,000....July 1 1934
4½s'14 J-D　22,000....Dec 1 1934

BURLINGTON COUNTY (Con.)
Deficiency Bonds.
4½s   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 in-
corporated Feb. 14 1828. Commis'n
govt. rejected July 1 1913.
Board of Education Bonds.
4s '99 A-O $85,000____Apr 1 1919
Dock and Wharf Bonds.
4½s'10 M-N $64,000c&r.May 2 1940
4s '10 M-N 40,000c&r.May 2 1940
4s '13 M-S 18,000____Feb 1 1963
4s '12 F-A 65,000____Aug 1 1942
4½s'14 J-J 20,000____Jan 1 1939
Bounties Loans.
4s '98 J-J $9,000r____July 1 1928
4s '00 J-D 19,000r____June 1 1920
Refunding Water Bonds.
4s '00 J-D $91,000r____June 1 1920
4s '89 J-J 95,000____Jan 1 1920
4½s'92 J-J 95,000____July 1 1922
4½s'93 J-J 95,000c&r Jan 1 1923
4½s'12 J-J 48,000____July 1 1942
Hospital Bonds.
4½s'07 M-S $50,000c____Sept 1 1937
4s '13 M-S 25,000____Sept 1 1933
School Bonds.
4s '98 J-D $85,000r____June 1 1918
4s '04 J-J 90,000____Jan 1 1934
4s '04 J-J 125,000____July 1 1934
4s '07 F-A 200,000____Feb 1 1937
4s '09 F-A 40,000____Aug 1 1939
4½s'10 J-D 80,000c&r.June 1 1940
4½s'13 A-O 200,000____Apr 1 1943
4½s'13 M-S 30,000____Sept 1 1933
Re-paving Bonds.
4s '98 A-O $200,000r____Apr 1 1928
4s '99 M-S 50,000c____Mch 1 1929
4s '00 M-N 35,000____May 1 1930
4s '01 J-D 18,000____June 1 1921
4s '03 J-D 75,000____June 1 1933
4s '06 F-A 38,000____Aug 1 1936
Funding.
4s '86 J-D $40,000r____June 1 1916
3½s'04 M-N 74,000r.May 2 '16-'34
($2,000 each year on May 2.)
3½s'04 J-J $20,000c____Jan 1 1924
3½s   22,000____Dec 1 1932
3½s'05 J-J 20,000r____Jan 1 1935
Refunding.
4s '02 J-D $70,000r____June 1 1932
4s '10 J-D 150,000____June 1 1941
4½s'10 J-D 210,000____June 1 1941
City-Hall Bonds.
4s '07 J-J $13,000r____July 1 1927
4s '08 A-O 10,000c____Oct 1 1938
4s '13 J-J 10,000____July 1 1948
4s '14 F-A 5,000____Feb 2 1939
Refunding City-Hall Bonds.
4s '02 J-D $63,000r____Dec 1 1932
Floating Debt Bonds.
4s '83 J-J $34,000r____Jan 1 1934
4s '05 A-O 124,000c&r. Apr 1 1936
4½s'07 M-S 135,000c____Sept 1 1937
4½s'08 J-D 350,000____June 1 1928
4s '12 M-S 65,000____Sept 1 1937
4s '13 F-A 100,000____Aug 1 1943
Refunding Fire-House Bonds.
3½s'07 J-J $20,000r____Jan 1 1937
4s '09 A-O 14,000r____Oct 1 1929
Paving Bonds.
4½s'07 M-S$150,000r____Sept 1 1927
4½s'12 J-J 60,000____July 1 1932
4½s'13 M-S 90,000____Sept 1 1933
4½s'14 J-D 125,000____June 1 1934
Fire-Department Bonds.
4s '99 J-J $25,000____July 1 1919
4s '04 J-J 25,000____July 1 1924
4½s'08 J-D 25,000c____June 1 1928
4s '09 A-O 20,000r____Aug 1 1939
4s '11 J-D 25,000____Dec 1 1931
4s '13   25,000____Apr 1 1933
4½s'15 M-N 85,000____May 1 1935
Park Bonds.
4s '96 F-A $75,000c____July 1 1921
4s '04 J-J 90,000____July 1 1929
3½s'06 F-A 22,000____Aug 1 1931
4½s'07 F-A 15,000____Aug 1 1932
4s '08 F-A 10,000____Aug 1 1938
4s '09 F-A 5,000____Feb 1 1939
4s '09 F-A 25,000____Aug 1 1934
4s '10 J-J 10,000____July 1 1937
4s '11 J-D 10,000____June 1 1939
4½s'14   75,000____Feb 2 1935
4½s'15 F-A 100,000____Feb 1 1940
4½s'15 M-N 35,000____May 1 1945
Fire and Police Bonds.
4½s'08 J-D $50,000c____June 1 1938
4s '09 J-D 30,000c____June 1 1939
Water Bonds.
4s '87 J-J $50,000c&r.July 1 1917
4s '04 J-J 170,000c&r.July 1 1934
4½s'08 J-D 85,000c____June 1 1933
4s '96 J-D 600,000c&r.J'ne 1 1926
4s '09 A-O 28,000c____Aug 1 1939
4s '10 J-J 15,000____July 1 1940
4s '11 F-A 15,000____Aug 1 1941
4s '13 A-O 5,000____Oct 1 1943
4½s'15 M-N 50,000____May 1 1945

STOCKTON.
Refunding Bonds.
3½s'05 M-S $34,200r____Sept 1 1935
3½s'06 M-S 30,000r____Sept 1 1936
4s '07 F-A 12,000____Aug 1 1937
4s '08 A-O 37,000c____Oct 1 1938
School Bonds.
4s '97 J-J $10,000c____July 1 1917
4½s'98 A-O 4,000c____Oct 1 '15-'30
TOT. BD. DT. Mar 27'15 $5,819,200
Water debt (included)___ 1,392,000
Floating debt_____ 273,000
Sinking fund_____ 1,340,405
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____$24.20
Population in 1910_____94,538
INT. at City Treasurer's office.

CAMDEN COUNTY.
Camden is the county seat.
*Tuberculosis Hospital Bonds.
4½s'14 J-D $52,000____June 1 1939
4s '13 J-J 11,000____July 1 1933

*Asylum-Improvement Bonds.
4½s'15 F-A $50,000____Feb 1 1935
Armory-Site Bonds.
4½s'11 F-A $30,000____Feb 1 1926
Court-House Bonds.
4s '04 J-J $700,000c&r.Jan 2 1944
Alms House Impt. Bonds.
4½s'15 M-N $8,000____May 1 1930
* Road-Improvement Bonds.
4s '06 M-N /$20,000_____Nov 1 1916
       \ 36,000____Nov 1 '21&26
4½s'08 F-A 29,600____Aug 1 1938
4½s'08 M-N 41,000____May 1 1928
4½s'10 A-O 67,000____Apr 1 1935
4½s'11 M-N 32,000____Nov 1 1931
4½s'12 F-A 57,000____Aug 1 1918
4½s'14 M-S 65,000____Mar 1 1944
4½s'14 J-D 13,000____June 1 1934
Bridge Bonds.
4½s'06 M-N $35,000r____May 1 1918
4s '13 J-J 25,000____July 1 1943
4½s'14 J-J 4,500____July 2 1916
5s '14 M-N*14,000____Nov 1 1934
4½s'13 A-O 15,000____Oct 1 1933
4½s'15 M-N 13,000____May 1 1935
BOND. DEBT Jan 1 '15_$1,293,900
Sinking fund_____ 214,027
Assessed Valuation 1914.
Real estate_____$82,105,133
2d class RR. property__ 2,594,004
Personal estate_____ 7,673,802
Total valuation 1914___ 92,372,939
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. re-
jected Sept 5 '11 and again July 1 '13.
Water and Sewer Bonds.
5s '08 M-N$104,000c____May 1 1938
5s '05 A-O 30,000c____Apr 1 1935
5s '12 A-O 58,000c_____1942
5s '10 F-A 20,000c____Aug 8 1936
Funding Bonds.
5s '07 $40,000c____May 1 1937
General-Improvement Bonds.
5s '95 J-D $9,000c____June 1 1915
5s '96 M-N 13,000c____May 1 1916
5s '96 J-J 12,000c____Jan 1 1918
4s '02 J-D 75,000c____Sept 1 1922
5s '04 J-D 140,000c____June 1 1934
5s '09 s-a 50,000c____June 15 1939
5s '97 M-N 12,000c____May 1 1917
5s '96 J-D 12,000c____June 1 1921
5s '14 J-D 16,500____Dec 1 1944
5s '15 M-S 86,000c____Mar 1 1945
Sewer Bonds.
5s   J-D $12,000c____June 1 1921
5s '15 A-O 24,000c____Oct 20 1935
_s '13 J-D $20,000____Dec 1 1943
Sewer, Boardwalk & Funding.
5s '10 A-O $30,000c____Apr 20 1940
Refunding Bonds.
5s '99 A-O $13,000c____Apr 1 1924
4s '99 A-O 17,000c____Oct 1 1929
BOND. DEBT Jan 1 1915_ $695,500
Floating debt_____ 55,000
Sinking fund_____ 139,906
Assess. val. (¾ act.) 1914.6,454,244
Tax rate (per $1,000) 1914___$23.90
Population in 1910_____2,471
INTEREST is payable at Cape
May at Security Trust Co. and Mer-
chants' National Bank.

CAPE MAY COUNTY.
Cape May C. H. is the county seat.
Turnpike and Bridge Bonds.
4½s'11 J-D $70,000c____Dec 1 1941
4½s'12 J-J 6,000c____1917-1922
4½s'12 M-S 10,000c____1918-1937
4½s'12 J-D 37,500c____June 1932
4½s'13 J-J 83,000c____Jan 1 1943
4s   J-J 20,500c____Jan 1 1943
5s '14 M-N 20,000____Nov 2 1944
_s '15   20,000_____
BOND. DEBT Jan 1 '15_ $355,500
Floating debt_____ 100,000
Sinking fund_____ 3,810
Assessed valuation 1914_.35,001,780
Tax rate (per $1,000) 1914__$4.049
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.
4½s   Feb $10,000c_____1923
Street-Improvement Bonds.
4½s   Mar $30,000c_____1928
Sewer Bonds.
4½s   Aug $80,000c_____1939
School Bonds.
5s   Sept $51,500c____1933-1939
BOND. DEBT Oct 1914_ $171,500
Floating debt Oct 7 '14____ 16,575
Sinking fund Oct 7 '14____ 16,625
Assess. val. '14 (abt.⅗act.)1,764,057
Total tax (per $1,000) 1914_.$27.20
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$35,000c____May 1 1934
Water Bonds.
4s   J-J $45,000r_____1918
Light Bonds.
4s   J-J $15,000r_____1921
Municipal Building Bonds.
4s   A-O $11,000c_____1926
Sewer Bonds.
_s $35,000_____
BOND. DEBT Dec 31 '14_ $141,000
Floating debt_____ 26,261
Sinking fund_____ 5,604
Assess. val. '14 (abt.⅓act.)1,727,000
Tax rate (per $1,000) 1914__$25.12
Population in 1910_____1,874

CLIFFSIDE PARK.
This borough (P. O. Cliffside) is in
Bergen County.
Funding Bonds.
5s '15 M-S $84,000c_.Mar 1 '19-'28
(See V. 100, p. 919, for maturity)
BOND. DEBT April 1915_ $84,000
Assess. valuation 1914—
Real estate_____3,115,825
Personal property_____ 265,900

Tax rate (per $1,000) 1914___$25.30
Population in 1910_____3,394
INT. at Northern New Jersey
Trust Co., Edgewater.

CLIFFSIDE PARK SCHOOL DIST.
This district is in Bergen County.
5s '10 J-J $74,000__Jan 1 '33-'50
5s '15 M-S 102,000c.Mar 1 '38-'45
BOND. DEBT Apr 1915_$157,000
INT. on 5s '15 at Nor. N. J. Trust
Co., Edgewater.

COLLINGSWOOD.
This borough is in Camden County.
Commission government defeated
April 21 1914.
4s   J-D $150,000c____Dec 1 1934
5s   A-O 25,000c_____1930
Street Bonds.
4½s'11 J-D $50,000c____Dec 1 1941
BOND. DEBT Apr 6 '15_ $225,000
Sinking fund_____ 60,000
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 '07 J-J $25,000c____July 1 1927
4½s'07 J-J 25,000r____July 1 1927
School Bonds.
4½s'08 M-S $14,000c____1915-1928
4½s'03 J-J 15,000c____1918-1932
5s '13 s-a 98,000c.Apr '23-'33-'44
4½s'13   52,000__Jan 1 '23-'43
BOND. DEBT Jan 1915__ $249,600
Sinking fund_____ 40,293
Assessed valuation 1914__.6,748,050
Tax rate (per $1,000) 1914___$19.60

CUMBERLAND COUNTY.
Bridgeton is the county seat.
Armory Bonds.
4½s'12 J-J $10,000c____July 1 1922
Asylum Bonds.
4½s   J-J $5,000r____Jan 1916
Bridge Bonds.
4½s'10 M-S $10,000c__Mch 10 1919
5s '13 J-J 25,000____July 1 1933
Road Bonds.
4½s'04 A-O $17,000c____Oct 1 '15-'23
($2,000 due yearly.)
4½s'12 M-N 9,000c____Nov 1 1921
4½s'15 F-A 24,000____Feb 1 1925
_s   32,000____Mar 15 1925
Building Bonds.
4s '09 J-J $120,000c____Jan 2 1939
BOND. DEBT Apr 1915_ $231,000
Total assessed val. 1914_.27,040,720
Co. tax (per $1,000) 1914_.$3,956+
State & Co. tax(per$1,000) '14.$6.63
Population in 1910_____55,153
INT. at County Collector's office.

DEAL.
This borough is in Monmouth
County. Inc. 1897. Commission gov-
ernment adopted July 2 1912.
Beach-Improvement Bonds.
4½s'06 J-J $130,000c__July 2 1931
Sewer-System Bonds.
4½s'07 J-J $75,000c____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_____273
INT. payable at Asbury Park &
Ocean Grove Bank, Asbury Park.

DOVER.
This town is situated in Morris
County. Incorporated April 1 1869.
Water Bonds.
4s '02 A-O $70,000c____Oct 1 1932
4s '01 F-A 51,000c____Aug 1 1931
3½s'02 M-N 70,000c____May 1 1922
(Now subject to call.)
School Bonds.
4s '00 J-J $5,000____$1,000 yrly
4½s'07 M-N 30,000____$1,000 yrly
4½s'07 J-J 25,000____$1,000 yrly
Fire Bonds.
5s $10,000____Jan 1 1928
5 g '14 A-O 15,000c____Oct 1 1929
(Subj). to call beginning Oct. 1 1919.
BOND. DEBT Apr 16 '15_ $276,000
Assess. val. '14 (60% act.)-4,852,255
Total tax (per $1,000) 1914__$25.01
Population in 1910_____7,463
INT. on the school bonds and the
water second 4s is payable at the Nat.
Union Bank, Dover; on the water
3½s 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.

DUMONT.
This borough is in Bergen County.
Funding Bonds.
5s '14 $50,000_____
TOTAL BONDED DEBT_____(?)
Net val. taxable 1914___.1,802,218
Tax rate (per $1,000) 1914__$23.50
Population in 1910_____1,783

DUNELLEN.
This borough is in Middlesex Co.
Sewer Bonds.
5s g '14 A-O $55,000__Apr 1 '19-'54
(See V. 99, p. 1766) for maturity)
TOTAL BONDED DEBT_____(?)
Net val. taxable 1914___.1,438,941
Tax rate (per $1,000) 1914__$24.80
Population in 1910_____1,990
INT. at First Nat. Bk., Dunellen

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
4½s'95 Dec 2,000____Dec 1915
4½s'95 Feb 300____Feb 17 1916
4½s'96 May 450____May 12 1916
4½s'96 Aug 600____Aug 18 1916

4½s'96 Sept $2,250____Sept 1916
5s '96 Feb 5,000____Feb 1 1918
4½s'98 Aug 2,500____Aug 1 1918
4s '98 Feb 3,000____Feb 1 1919
4s '99 Sept 6,000____Sept 19 1919
4½s'07 Nov 15,000____Nov 1 1937
4s '08 Oct 10,000____Oct 1 1938
4s '09 Dec 20,000____Dec 1 1939
4s '11 J'ne 15,000____June 1 1941
Drainage Bonds.
4s '14 Mar $25,000____Mar 1 1941
School Bonds.
4s '01 J-J $40,000c____July 1 1931
4s '02 F-A 45,000c__Aug 25 1932
4s '04 A-O 85,000c____Apr 1 1934
4s '04 J-J 6,800c____Jan 15 1934
4s '05 J-J 30,835r____June 1 1945
4s '06 J-D 140,000c____Dec 1 1946
4s '07 J-J 100,000c____July 1 1947
4s '08 F-A 15,500c____Feb 1 1948
4s '09 J-J 10,000c____July 1 1949
4s '10 A-O 42,000c____Apr 1 1950
4s '10 J-J 30,000____June 1 1950
4½s'10 J-J 220,000c____July 1 1950
4s '10 J-J 22,050c____July 1 1950
4s '11 A-O 125,000c____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
4½s'13 M-S 33,000____Sept 1 1953
4½s'14 F-A 95,000____Aug 1 1941
Public-Playground Bonds.
4s '07 J-J $45,000c____Aug 1 1947
4s '08 J-J 7,000c____Jan 2 1948
Tidewater Sewer Bonds.
4s '04   J-J $80,000c.July 1 '15-'24
Board of Education Bonds.
4s '99 J-J $8,000c____July 15 1919
4s '99 J-D 16,750c____Dec 6 1919
Refunding Bonds.
4s '03 J-J $29,000c____July 1 1933
4s '11 M-S 35,000c____Sept 1 1931
Building Bonds.
4s '09 J-J $16,500c____July 1 1949
4s '11 M-S 10,000c____Sept 1 1951
4s '13 J-J 30,000____Jan 1 1943
Funding Bonds.
4s '09 J-J $150,000c____Jan 1 1929
(Subject to call $75,000 in 1919 and
$75,000 in 1929.)
General Bonds.
4½s'13 M-S $20,000c____Sept 1 1943
4½s'14 J-J $64,000c____July 1 1934
Water Bonds.
3½s'03 A-O$350,000c____Apr 1 1933
4s '03 J-D 500,000c____Dec 1 1933
4s '06 J-D 40,000c____June 1 1936
4s '08 F-A 50,000c____Feb 1 1938
4s '11 A-O 100,000c____Apr 1 1941
4s '12 A-O 100,000c____Apr 1 1942
Street-Improvement Bonds.
5s   Various $288,270_____1915-1925
Town-Hall Bonds.
4s '08 M-N $6,000c____May '15-'18
GEN. BONDS Oct 8 '14.$3,170,865
Floating debt_____ *732,309
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_____34,371
*This debt consists of "temporary
loans" representing money borrowed
in anticipation of taxes to come in
before Dec. 31 of current year.
INT. payable at office of Treas.

EAST RUTHERFORD
This borough is in Bergen County.
Inc. Mar. 28 1894. Pop'n '10, 4,275.
Sewer Bonds.
5s   F-A$105,000c____Aug 15 1938
4½s'15 A-O 9,500____Apr 1 1945
Municipal Bldg. & Fire Equip.
4½s   M-S $17,000____Sept 1 1929
Funding Bonds.
4½s   M-S $3,000____Mar 1 1917
4½s'15 A-O 34,000____Apr 1 1945
BOND. DEBT Jan 1 '15_.$125,000
Certificate debt (add'l)____ 44,865
Sinking fund_____ 17,023
Assessed valuation 1914__.2,827,588
Tax rate (per $1,000) 1914__$24.40
INT. on 5s payable at U. S. Mtge.
& Trust Co., N. Y.; on others at
Rutherford Nat. Bank.

EAST RUTHERFORD SCHOOL DISTRICT.
4½s'10 A-O $60,000r____1921-1950
4s '02 J-J 19,700c_____1932
4½s'09 J-J 11,000c.July 1 '15-'20
BOND. DEBT Apr 1915___$90,700
INT. at Rutherford National Bank

EDGEWATER SCHOOL DIST.
This district is in Bergen County
5s '12 A-O$150,000c____1915-1942
BOND. DEBT 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 difficul-
ties through making extensive local
improvements. Interest was defaul-
ted Feb. 1 1879, and a compromise
was finally effected with the bond-
holders by which $3,831,080 new 4%
bonds dated July 1 1882 were issued
in exchange for the old 7% bonds
turned in at 50% of their face value.
Commission govt. defeated May 14 '12
Park Bonds.
4s '12 $20,000____Nov 1 1923
Sewer Bonds.
4s '11 J-J $25,000c____Jan 1 1961
4s '11 M-N 15,000c____Nov 1 1961
4s '09 J-J 225,000c____Jan 1 1959
FireDepartment Bonds.
4s '11 A-O $60,000c____Oct 1 1941
4½s'14 J-J 23,700____July 1 1934
4½s'14 J-J 14,800c____July 1 1944
Dock Bonds.
4s   F-A $56,000c&r.July 1 1948
Library Site Bonds.
4s $16,000c____Apr 1 '16-'31
4s '12   3,000____Aug 1 '15-'17
Hospital Bonds.
4s '07 F-A $25,000r____Aug 1 1937

ELIZABETH (Concluded).
Adjustment Bonds.
4s J-J $2,504,500c&r..July 1 1922
  Subject to call on 60 days' notice.)
School Bonds.
4s   M-N $20,000c....May 1 1923
4s   J-J 46,000r...July 1 1924
4s   A-O   4,000r....Oct 1 1925
4s '07 A-O   2,500r....Oct 1 1926
4s '07 M-N 54,000r....May 1 1937
4s   J-J 12,000r....Jan 1 1938
4s   F-A 10,000r....Aug 1 1928
4s   M-S 14,000r....Sept 1 1938
4s   A-O   4,000r....Oct 1 1938
4s   M-N 91,000c....Nov 1 1958
4s   F-A   1,350c....Feb 1 1939
4s   A-O   9,000r....Oct 1 1930
4s '11 J-J 24,000c...July 1 1941
4½s'12 J-J 90,000c...July 1 1952
4½s'12   303,000c...July 1 1952
4½s'13 A-O 203,000c....Apr 1 1953
4s '15 F-A 25,000c..Feb 1 '18-'22
4½s'15 J-J 395,000c....Jan 1 1955
BOND. DEBT Apr 1 '15.$3,910,850
Sk. fd. (cash & securities) 649,511
Assessed valuation, real..55,778,555
Assessed val., personal... 7,586,177
Second-class RR. property 3,610,798
Total assessed val. 1914..66,975,530
Tax rate (per $1,000) 1914....$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.
Funding Bonds.
4½s   A-O $84,000....Apr 1 1935
School Bonds.
3½s   J-D $65,000c...June 1 1930
3½s   M-N 18,000c...May 1 1932
4s '05 M-S 90,000c&r.Sept 1 1935
4s '00 J-J 75,000c...July 1 1939
4½s'10 J-J 13,000c..........1940
4½s'12 J-D 43,000c....Dec 1 1942
Fire-House Bonds.
3½s   M-N $15,000c...May 1 1932
City-Hall Bonds.
4½s'06 A-O $16,000c....Apr 1 1938
BOND. DEBT Apr 3 '15.. $419,000
Sinking fund.............73,589
Assess.val.'14(abt.½act.)12,470,106
Total tax (per $1,000) 1914...$20.70
  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 g F-A $1,000,000c&rAug'15-'35
  ($200,000 every 5 years)
4s g F-A $1,500,000c&r...Aug 1 1926
4s g F-A 2,500,000c&r...Aug 1 1938
4s g '08 M-N 300,000c...May 1 1948
4s g '08 A-O 200,000c....Oct 1 1948
4s g '09 F-A 250,000c...Aug 1 1949
4s g '09 F-A 50,000c...Aug 1 1949
4s g '12 J-D 100,000c...Dec 1 1952
4½s'13 M-N275,000c...May 1 1953
4½s'14 F-A 200,000c...Aug 1 1954
Hospital Bonds.
4s   M-N $30,000r...Nov 14 1943
4s g '04 F-A 207,000c...Aug 1 1944
4s '05 A-O 200,000c&r Apr 15 1945
4s g F-A 1,000,000c..Aug 1 '46-'47
4s   M-N 75,000r....Feb 1 1948
4s g '08 M-N 500,000c...May 1 1948
4s g '08 A-O 431,000c...Oct 1 1948
4s g '09 M-N 440,000c...May 1 1949
4s '10 J-J   7,140r..June 1 '15-'20
4s g '10 F-A 200,000c...Aug 1 1950
4½ g '11 F-A150,000c...Feb 1 1951
Road Bonds.
4s '09 F-A$177,000c...Feb 1 1929
4½ g '11 F-A150,000c...Feb 1 1951
4s g '12 J-D 22,000c...Dec 1 1932
4s '12   100,000c..........
4½s'13 F-A 150,000c...Aug 1 1953
4½s'13 M-N250,000c...Nov 1 1923
Court-House Bonds.
4s g   F-A$900,000c&r.Aug 1 1940
4s g '04 F-A 500,000c...Aug 1 1944
4s g '06 F-A 400,000c...Aug 1 1946
4s '07 F-A 25,000c...Aug 1 1947
4s '11 M-S 250,000c...Mch 1 1951
Bridge Bonds.
4s g '04 J-D $300,000c...June 1 1924
4s '07 M-N 85,000c...May 1 1927
4s   F-A 50,000c...Aug 1 1924
4½s g '11F-A 50,000c...Feb 1 1931
4s '12 M-N 150,000c...May 1 1932
Armory Bonds.
4s   F-A $7,500r....Aug '15-'17
TOTAL DEBT Aug '14.$14,717,090
Sinking fund............3,218,465
Total assessed val. 1914.621,744,370
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. Seligman & Co. of N. Y. City and
Seligman 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 1914...2,076,761
Tax rate (per $1,000) 1914...$29.70

FLEMINGTON SCH. DIST.
This district is in Hunterdon Co.
School Bonds.
4s '15 J-J $52,000c........1925-1945
(See V. 99, p. 1694, for maturity.)
TOTAL BONDED DEBT.....(?)

FORT LEE.
This borough is in Bergen County.
Inc. Mch. 1904. Popula. '10, 4,472.
Funding Bonds.
5s '10 A-O $35,000c...Oct 1 '15-'20
5s '12 A-O 69,500c...Oct 1 '15-'28
5s '13 J-D |145,000c..June 1 '15-42
       4,000c..June 1 1943
5s '13 J-D 92,000c..Dec 1 '15-'42

BOND. DEBT Dec 31 '14.. $345,500
School bonds (add'l)......98,000
Sinking fund............4,200
Assessed valuation 1914...4,095,054
Tax rate (per $1,000) 1914...$27.30
INT. at First Nat. Bank, Fort Lee.

FRANKLIN SCH. DIST.
This district is in Sussex County.
5s '14 J-J $65,000c..July 1 '17-'36
TOTAL BONDED DEBT.....(?)

GARFIELD.
This borough is in Bergen County.
Commission government defeated
Aug. 15 1911. Pop'n 1910, 10,213.
Water Bonds.
5s '13 J-D $85,000c....June 1 1943
-s '05   74,000..........
-s '08   35,000..........
Sewer Bonds.
4½s'11 A-O$20,000....Apr 1 1931
       22,500....Apr 1 1941
Saddle River Road bonds... 16,263
Funding bonds...........65,000
TOT. BD. DT. May 7 '15.. 317,763
Assessed valuation 1914...5,257,023
Tax rate (per $1,000) 1914...$23.90
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.
4½s'97 F-A $32,000c...Feb 1 '16-'26
4s '02 A-O 13,000c....Oct '15-'27
Park Bonds.
4s '01 M-N $35,000c..Nov 1 '20-'30
4s '09 M-N   5,000c.May 15 '24-33
Sewer Bonds.
4s '99 J-D $25,000c..J'ne 1 '15-'27
Water Bonds.
4½s'12 M-N $44,000c....May 1 1932
BOND. DEBT Apr 1 '15.. $154,000
Floating debt...........58,125
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 $28,000c...Sept '15-'28
4s   M-S 56,000c...Sept 1 1929
4½s'07 M-S 15,000c....Mch 1 1927
4½s'08 M-S 18,000c.Sept 1 '28-'34
4½s'08 M-S 30,000c..Sept 1 '29-'38
4½s'10 M-S 35,000c...Dec 1 '30-'40
4½s g'12M-S 35,000c...Mch 1 1932
4½s g'15M-S 60,000c..Mar 1 '16-'39
BOND. DEBT Apr 5 '15.. $277,000
Assessed valuation 1915...7,500,000
  INT. on 4½s of 1907 payable at
Columbia Tr. Co., N. Y.; on 4½s of
1910 at Essex Title Guaranty & Tr.
Co., Montclair; on 4½s of 1915 at
Glen Ridge Trust Co.; on all others
at Bank of Montclair.

GLOUCESTER CITY.
This city is in Camden County.
Inc. Apr. 17 1868. Pop. '10, 9,462.
Commission government defeated
Nov. 17 1914.
Sewer Bonds.
4s   J-J $18,000c....Jan 1 1920
4s   M-S 18,000c....Mch 1 1922
4s   J-J 19,000c....Jan 1 1924
Street-Improvement Bonds.
4½s'09 F-A$100,000....Feb 1 1929
4½s'09 J-J 75,000c...July 1 1929
4½s'10 M-N 25,000c....Nov 1 1930
Refunding Bonds.
5s '09 $90,000..........1929
Improvement Bonds.
4s   J-D$100,000c....Dec 1919
4s   M-S 30,000c....Mch 1922
4s   J-J 40,000c....Jan 1 1924
4½s'08 J-J 75,000c....Jan 1 1928
5s '14 M-N 20,000c....Nov 1 1944
School Bonds.
4s '07 M-N $55,000c....May 1 1937
5s '12 M-N 20,000c....Nov 1 1932
5s '14 M-N 20,000c....Nov 1 1944
Funding Bonds.
4s '05 J-D $50,000c....June 1 1915
Water Bonds.
6s   J-J 2 $18,000c....1915-1923
4s   M-N 18,000c....1924-1932
4s   J-J 16,000c....Jan 1 1933
4s '06   5,000c..........1920
4s   10,000c..........
-s '15   25,000..........
BOND. DEBT Aug 24 '13.. $687,000
Assess. val. '14 (¾ act.)...4,378,546
Total tax (per $1,000) 1914...$22.30
INTEREST is payable at City Hall.

GLOUCESTER COUNTY.
County seat is Woodbury.
Road Bonds.
4½s'12 A-O $66,000r....Apr 1 '18-'39
4½s'12 J-J   2,500r....Jan 1 '16-'17
4½s'12 A-O   3,000..Apr 1 '15-'18
5s '15 A-O 35,000r....Jan 1 '27-'37
Bridge Bonds.
4½s   J-J $9,400r..$3,000 yearly
4½s'12 A-O   5,000r..Apr 1 '16-'18
4½s'12 A-O   5,000r..Apr 1 '16-'20
4½s'13 J-J 25,000r...Jan 1 '20-'31
4½s'13 J-J   7,500r...Jan 1 '20-'24
4½s'13 J-J 12,500r...Jan 1 '20-'27
5s '13 J-J 15,000r...Jan 1 '21-'28
5s '13 J-J 10,000r...Jan 1 '23-'27
5s '15 J-J 13,000r...Jan 1 '16-'21
5s '15 J-J 16,500r...Jan 1 '21-'26
Funding Bonds.
4½s'13 J-J $24,000c..Jan 1 '16-'23
BOND. DEBT Apr 1 '15.. $249,400
Floating debt...........22,868
Assess. val. '14 (80% act.)26,210,095
County tax (per $1,000) 1914...$5.30
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 '13 J-J $44,000c...Jan 1 '15-'36
Town Bonds.
5s '13 A-O $60,000c....Apr 18 1918
Fire House.
5s   -s $9,000..$1,000 yearly
Funding Bonds.
5s '09 J-J {$10,000c...July 1 '19-'24
       {136,000c...July 1 1939

5s '12 J-J $143,000c....Jan 1 1942
BOND. DEBT Jan 1 '15... $402,000
School bonds (included).....44,000
Floating debt...........43,634
Assess. val. '14 (80% act.).3,509,900
Total tax (per $1,000) 1914....$37.89
  INT. on funding 5s of 1912 at
People's Safe Dep. & Tr. Co., Union.

HACKENSACK.
This town is in Bergen County.
Inc. 1868. Population '10, 14,050.
Funding Bonds.
4½ g '12 F-A$150,000....Aug 1 1942
Refunding Bonds.
4s '05 J-J $78,000c.July 1 '15-'34
Macadam Road Bonds.
4½s   F-A $55,000c.Aug 1 '16-'26
Park Bonds.
4½s'10 J-J $24,000c.July 1 '16-'39
BOND. DEBT May 1915 $302,000
Assess. val. (½ act.) '14..14,000,000
Total tax rate (per $1,000) '14 $28.80
  INT. on funding bonds at Hacken-
sack Trust Co.; on others at Hack-
ensack National Bank.

HACKETTSTOWN SCH. DIST.
This district is in Warren County.
4s '14 $75,000c....1919-1944
TOTAL BONDED DEBT   (?)
  INT. at People's Nat. Bank,
Hackettstown.

HADDONFIELD.
This borough is in Camden County.
School Bonds.
4s $10,000..$1,000 yearly
4½s   48,000.....1922-1946
Water Bonds.
4½s'09 J-J $86,658...Jan 1 '15-'40
Street Bonds.
4½s'12 A-O$150,000....Apr 1 1942
5s '13 M-N 60,000....Sept 1 1943
5s '15 J-D 17,000....June 1 1945
Sewer Bonds.
4s $29,000..$1,000 yearly
BOND. DEBT Jan 1913.. $331,000
Floating debt...........82,194
Sinking fund............8,063
Assessed valuation 1914...3,747,999
Tax rate (per $1,000) 1914...$22.60
Population in 1910.........4,142
  INTEREST on the water and
street bonds is payable at the Bor-
ough Treasurer's office.

HALEDON.
This borough is in Passaic County.
Inc. 1908. Population 1910, 2,560.
Water Bonds.
5s   M-S $50,000c....1927-1935
4½s   M-N 10,000c....Nov 1 1934
GEN. BD. DT. Apr 2 '15.. $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................98,000
Sewer and funding........180,000
Street 6s...............8,000
Redemption Impt. Certificates.
4½s'06 J-J $103,554.04 Jan 1 1936
Passaic Val. sewer cert....$136,167
BOND. DEBT Jan 1 1915.. 629,000
Certificates outstanding.... 239,722
Sinking fund............236,248
Assess. val. '14 (abt. act.).13,002,098
Total tax (per $1,000) 1914...$17.21
Population in 1910.........14,498
  INTEREST is payable at West
Hudson County Tr. Co., Harrison.

HAWTHORNE.
This borough is in Passaic County.
Water Bonds.
5s '14 A-O$136,000c....Oct 1 1944
TOTAL BONDED DEBT   (?)
Net val'n taxable 1914...$2,780,899
Tax rate (per $1,000) 1914...$15.40
Population in 1910.........3,400
  INT. at Hamilton Trust Co.,
Paterson.

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 '09 $9,000...July 1 1919
4s '09   35,000...July 1 1945
BOND. DEBT Oct 26 1914.$96,600
Assess. val.'14 (½ act.)...951,177
Tax rate (per$1,000) 1914...$23.305
Population in 1910.........1,545
  INT. at First Nat. Bk., High Bdge.

HIGHLAND PARK SCH. DIST.
This district (P. O. New Bruns-
wick) is in Middlesex County.
School Bonds.
4½s'15 J-J $32,000c..Mar 1 '30-'45
BOND. DEBT Feb 1915... $72,793
Net valuation taxable 1914.2,115,270
  INT. payable in New Brunswick at
National Bank of New Jersey.

HOBOKEN.
Hoboken is in Hudson County.
Inc. Mch. 1855. Commission govern-
ment adopted Feb. 9 1915.
Playground Bonds.
4s '09 M-N$50,000c....May 1 1939
Sewer Bonds.
4s '97 J-J $100,000c..Mch 1 '17-'26
4s '10   40,000....June 1 '15-'30
Paving Bonds.
4s '08 A-O $50,000c&r.Oct 1 1928
4s '09 J-J 125,000c...July 1 1939
4½s'12 J-J 25,000c...July 1 1942
4½s'98   150,000...May 2 1928
5s '13 J-J 300,000c...July 1 1943
Re-Improvement Bonds.
4½s'13 J-J $4,266.50..Jan 1 1918
4½s'13 J-J 35,000c..........1943

School-House Bonds.
4s '97 J-J $90,000c...Mch 1 1917
4s '98 J-D 13,000c...June 1 1918
4s '04 M-S 140,000c...Mch 1 1934
4s '07 J-J 219,665c...Jan 1 1937
4s '08   7,454c...May 1 1938
4s '12 J-J 262,750c...Jan 1 1942
4s '09 J-J 110,500c...Jan 1 1939
4½s'10 J-J 250,000c...July 1 1940
4½s'13 J-J 109,000c...Jan 1 1943
4½s'13   70,000c...Jan 1 1934
Police Department Bonds.
4s '13 $16,147c...Mar 1 1933
City Indebtedness Bonds.
4s '13 $15,000c...Apr 1 1933
Library Bonds.
4s '97 J-J $50,000c...Mch 1 1917
Judgment Bonds.
4½s'12 J-J $17,891.17..Jan 1 1932
City-Hall Bonds.
4½s'11 J-J $125,000c...July 1 1931
Funding Bonds.
4s '08 M-N $21,500c...May 1 1938
4½s'07   67,000c...Sept 1 1927
4½s'10   127,500c...Dec 1940
4s g '15 M-N 10,000r...May 1 1945
Fire Department.
4s '06 F-A $25,000c...Aug 1 1926
4s '07 A-O 25,000r...Oct 1 1917
4s '07 F-A 20,000c...Aug 1 1927
4s '04   15,000r...Mar 1 1924
5s g '15 J-J 60,000c...Jan 1 1945
Refunding.
4s '98 J-D$312,000c...Dec 1 1918
4s '99 F-A 75,000c...Feb 1 1919
3½s'01 M-N 196,000c...Nov 15 1931
4s '05 F-A 52,000c...Feb 1 1935
Park Bonds.
4s '05 $12,850c...Jan 1 1925
4s '06   10,000c...Apr 1 1916
Water Bonds.
5s g '08 M-N $95,000c...May 1 1938
4s '09 J-J 22,000c...July 1 1939
Tax arrearage bonds.......$189,283
BOND. DEBT Nov 1914..$3,512,319
Sinking funds............601,710
Population in 1910.........70,324
  INTEREST on water bonds is
payable at Water Register's office; on
other registered bonds at City Treas-
urer's office. Coupons are payable
by First Nat. Bank and Second Nat.
Bank and the Trust Co. of New 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.

	1914.	1913.	1905.
	$	$	$
R. E.	59475,700	59215,100	32936,001
Pers'l	4155,200	3856,300	2511,765
R. R.	6438,283	6259,222	2329,371
Total	70069,183	69330,622	37777,137

(Assessment about cash value)
  Tax rates (per $1,000) in 1914 were
$22.58 in lower section and $21.89 in
upper section.

HUDSON COUNTY.
The county seat is Jersey City.
Bridge Bonds.
4½s g'93M-S $100,000c&r.Sept 1 1918
4s '06 J-J 106,000r...Jan 2 1917
3½s'00 J-J 28,000r...July 1 1915
3½s'08 A-O {35,000c..Apr 1 '15-'19
       { 5,000c..Apr 1 1920
4s   J-J   2,000c...Jan 1 1915
4s '07 M-N 21,000c...May 1 1927
4s '01 M-N 27,000c...Nov 30 1916
4s g '03 M-S 26,000c...Sept 1 1923
4s '00 J-J   1,850c...Jan 1 1916
4s g '04 J-J 201,000c...July 1 1924
4s '05 J-D 10,000c...June 1 1925
4s '07 A-O 90,000c...Apr 1 1927
4s '08 A-O 16,000c...Oct 1 1928
4½s'10 M-N 100,000c...May 1 1930
4s '09 M-S 5,832.14rMch 1 '14-16
4s '09 A-O 350,000c...Apr 1 1939
4½s'12M-N 100,000c...May 1 1932
4½s'13 J-J 35,000c...July 1 1933
4s '14 A-O 10,000c...Apr 1 1944
Boulevard-Repair Bonds.
4½s'08 A-O$100,000c...Oct 1 1938
4½s'10 M-N 150,000c...May 1 1940
4s '09 M-N 250,000c...May 1 1939
4½s'11 M-N 210,000c...May 1 1941
4½s'13 J-J 110,000c...July 1 1943
4½s'14 M-S 150,000c...Sept 1 1944
4½s'14 M-S 150,000c...Sept 1 1944
Hoboken Extension.
4s '98 A-O $65,000c...Oct 1 1929
3½s'09 A-O 12,500r...Oct 1 1929
Park Bonds.
4s g'04M-N $500,000c&r.May1 1954
4s '07 M-N 140,000c&r.Nov 1 1957
4s g '04 M-N 800,000c&r.Nov 1 1954
4s g '06 M-N 500,000c&r.May 1 1956
4s g '09 M-N 1,000,000c&rMay 1 '59
4½s'14 M-N 300,000..May 1 1964
Viaduct Bonds.
4s '07 M-S$350,000c...Mch 1 1937
4½s'08 A-O 350,000c...Oct 1 1938
4½s'12M-N 125,000c...May 1 1942
Refunding Bonds.
4s '05 M-S$750,000c&r.Sept 1 1925
Building Bonds.
4s   M-S$150,000c...Feb 28 1944
4s '04 M-S 65,000c...Sept 1 1944
4s '05 M-S 45,000c...Mch 1 1945
4½s'06 F-A 500,000c&r.Aug 1 1946
4½s'13 A-O 850,000c&r.Apr 1 1948
4½s'13 J-J 190,000c...July 1 1953
Public-Road Bonds.
4½s'92M-N $100,000c&r.Nov 1 1922
4½s'03 J-J 750,000c&r.Jan 1 1923
4½s g'04 J-J 500,000c&r.Jan 1 1924
4½s g '94J-J 600,000c&r.Jan 1 1925
4s g '96 J-J 150,000c...Jan 1 1926
4s '97 M-N 250,000c...May 1 1927
4s '98 M-S 150,000c...Mch 1 1928
3½s'99 J-J 50,000c...July 1 1919
4s '03 A-O 37,000c...Oct 1 1923
4s '04 J-J 30,000c...July 1 1924
4s '05 F-A 38,000c...Aug 1 1935
4s '05 F-A 150,000c...Aug 1 1915
4s '06 J-D 90,000c...June 1 1916
4s '06 M-S 21,000c...Mch 1 1926
4s '07 M-S 16,000c...Sept 1 1927
4s '09 M-N 18,000c...Nov 1 1939
4½s'10 M-N 150,000c...May 1 1960
4½s'11 M-N 50,000c...May 1 1961
4½s'11 M-N 15,000c...May 1 1931
4½s'13 J-J 40,000c...Jan 1 1963
4½s'13 J-J 60,000c...July 1 1963

Lunatic-Asylum Bonds.
4½s'92 J-J $60,000r...Jan 1 '15-'20
4s '05 A-O 5,000r....Oct 1 1915
4½s'08 A-O 55,000r....Oct 1 1918
4½s'14 M-N100,000r....May 1 1944
Tuberculosis-Hospital Bonds.
4½s'08 A-O $100,000c&r.Oct 1 1948
Alms-House Bonds.
4s g '06 M-N $240,000c&r May 1 1946
Court-House Bonds.
4s g '09 M-N $800,000c&r May 1 1949
4½s'10 M-N 500,000c....May 1 1950
4½s'13 J-J 128,000c....Jan 1 1953
BOND. DEBT Dec 1 '14$14,666,593
Sinking fund................ 2,174,124
NET DEBT Dec 1 '14.. 12,492,469
INTEREST is payable at office of
County Collector, Jersey City, N. J.
ASSESSED VALUATION—
1914. 1913. 1905.
$ $ $
RE*493195081 482400709 220235130
Per. 45553713 45547471 20503518
Tot.538748794 527948180 240738648
Tax(perM)................ 6.12
* Includes second-class railroad
property valued at $73,443,447 in
1913 and $75,562,189 in 1914.
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 ---- 11,200c.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
4½s'15 J-J 80,000....Jan 1 1965
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 Mar 1915. $959,410
Floating debt............ 284,750
Sinking fund............ 49,808
Assessed valuation 1914..13,871,659
Tax rate (per $1,000) 1914...$20.50
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.
4½g'12 J-D $60,000c....June 1 1942
4½s'13 J-D 191,000c....June 1 1953
Renewal Assessment Bonds.
5s '91 A-O$1,439,000r.. Apr 1 1916
5s '92 J-J 523,000c&r.Jan 2 1922
5s g '93 M-Sr700,000c&r.Sept 1 1923
5s g '94 M-Nr600,000c&r May 1 1924
Refunding Assessment Bonds.
4s '05 J-D $600,000c....June 1 1935
4s '06 J-J 300,000c....Jan 1 1936
Bonds for Redemption of Land.
4s '04 F-A$465,000c...Feb 1 1934
Public Square Bonds.
4s '13 M-N {$3,000c.May 27 '16-18
{6,000c.May 23 '16-21
City Hall.
5s g '94 J-J $140,000c....Jan 1 '16-'22
5s g '94 J-J 350,000c&r.Jan 1 1923
Funding Bonds.
4s J-J $50,000c&r.Jan 1 1936
4s g '01 M-N 207,000c....May 1 1931
Hospital.
4s J-J $320,000c....July 1 1935
4½s'08 J-J 66,000c....July 1 1938
Public-Library Bonds.
4s '98 A-O$150,000c....Apr 1 1928
3½s'00 A-O 75,000c....Apr 1 1928
Funding Dock Bonds.
3½s'00 J-D$125,000c....June 1 1920
Funded Debt Bonds.
4½g'08 J-J$1,000,000c...July 1 1928
4s g '09 F-A1,300,000c...Feb 1 1949
Refunding.
4½s'97M-N$450,000c&rMay 1 1927
4s g '04 A-O 490,000c....Apr 1 1934
5s '92 J-J 200,000c....Jan 2 1922
4½g'13 J-D 550,000c&r.June 1 1953
Park.
4s g '97 M-N$100,000c&r May 1 1927
4½s'02 M-S 100,000c....Mch 1 1932
4s '02 J-D 60,000c....Dec 1 1932
4s '03 M-S 25,000c....Mch 1 1933
4s '06 J-D 17,000c&r.June 1 1936
4s '10 M-N 30,000c....Nov 1 1960
4½s'11M-Sr300,000c....Mch 1 1961
4s '12 A-O 70,000c....Apr 1 1962
Tax Arrears Renewal Bonds.
3½s'12 ---- $316,100....Jan 1 1917
Bath & Gymnasium Bonds.
4s '02 M-S $50,000c....Mch 2 1933
Fire Department.
4s J-J $500r....June 1 1915
4s g '05 J-J 50,000c....July 1 1925
4s '06 A-O 25,000c&r.Oct 1 1926
4s g '11 M-N 12,000c....May 1 1931
Greenville Dock.
4s '04 J-J {$500....June 1 1915
{600....June 1 1916
Pipe Line.
4s '11 M-S$142,000c....Sept 1 1934
Water Loan.
5s '91 A-O$586,000c&r.Apr 1 1916
5s '91 J-D 350,000c&r..June 1 1921
5s '92 J-J 248,000c&r.Jan 2 1922
5s '93 J-J 200,000c&r.Jan 2 1923

4s '99 J-J $100,000....Jan 2 1929
4½g'13 M-N150,000....May 1 1943
4½s'13 ---- 250,000....May 1 1915
Bonds to Purchase Water Plant
4½g'11 A-O$6,776,000c.Oct 1 1961
Sewer.
4s '04 M-S$150,000....Sept 1 1934
4s '04 J-D 146,000c&r.Dec 1 1934
Temporary Loans (General).
4s ----$301,789.13.On demand
Street Lighting.
4s '03 A-O $38,798r ...Oct 1 1915
Public Schools.
4s g '97 F-A$200,000c&r.Aug 2 1927
4s '98 F-A 100,000c....Aug 1 1918
4s g '01 M-N 182,000r....May 1 1931
4s '03 M-N 100,000....May 1 1933
4s '03 J-D x25,000r....June 1 1933
4s '04 J-J 350,000r....July 1 1934
4s '05 J-J 250,000c....July 1 1935
4½s'08 J-J 80,000....July 1 1958
4s '07 M-N 238,500c....May 1 1937
4s '08 M-N 73,000c....Nov 2 1958
4s '09 A-O 300,000....Oct 15 1959
4s '10 A-O 100,000....Apr 1 1960
4¼g'11F-A 150,000c....Feb 1 1961
4¼g'11 M-Sz711,000....Mch 1 1961
4s '11 ---- 26,000....May 1 1961
4¼g'12J-D 200,000c....June 1 1962
4¼g'12 M-S 332,000c....Sept 3 1962
4¼g'13 A-O 95,000c....Apr 1 1963
4¼g'13 M-N137,000....May 1 1963
Refunding Water Bonds.
4s g '02 A-O$1,175,000c...Apr 1 1932
4s g '04 A-O 250,000c....Apr 1 1934
4s '06 J-J 60,000c&r.Jan 1 1936
4s '07 M-N 61,000....Nov 1 1936
4¼g'07 J-J 255,000c....July 1 1937
Funded Debt Water Bonds.
4s g '02 M-S$900,000c....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
x Coupon or registered
INTEREST is paid by the Merchants' Exch. Nat. Bank of N. Y.
TOTAL DEBT, &c., Jan. 31 1915:
General bonded debt.$15,230,398.49
Water bonded debt... 11,424,254.72
Tax-arrearage bonds.... 316,100.00
Temporary loan bonds 1,070,952.53
6-year impt. certific... 742,517.97
General sinking funds 4,899,841 73
Water sinking funds... 2,583,321.12
ASSESSED VALUATIONS—
Real estate..........$200,232,002.00
Personal........... 21,798,575.00
2d class RR. prop... 53,206,233.00
Total............$275,236,810.00
Property exempt... 28,853,845 00
Net valuation....$304,090,655 00
CITY PROPERTY.—On Oct. 30 1914 the property owned by city, excepting water works, was valued at $11,609,613.08. The property of the water department on the same date was valued at $12,076,139.80.
POPULATION.—In 1910 was 267,779; in 1905 it was 232,699; in 1900 it was 206,433; in 1890 it was 163,003; in 1880, 120,722; in 1870, 82,546.

KEARNY.
This town is in Hudson Co. Commission government defeated May 12 1914.
Temporary Loan Bonds.
4½s'13 M-S $2,400r.Mar 1 '16-'18
Park Bonds.
4½s'10 J D $25,000c....Dec 1 1920
Water Bonds.
6s '87 A-O $58,000c&r.Oct 1 1917
5s '91 A-O 20,000c....Oct 1 1917
5s '89 A-O 8,000r....Oct 1 1919
5s '90 A-O 3,000c....Oct 1 1920
5s '88 A-O 13,000c....Oct 1 1918
4s '99 F-A 10,000c....Feb 1 1929
5s '94 A-O 10,000c....Oct 1 1917
5s '95 A-O 2,000r....Oct 1 1920
4½s'09 F-A 35,000c....Aug 1 1934
Funding Bonds.
4½s'03 F-A $45,000c.Aug 1 '18-'28
($15,000 due each 5 years.)
4s '03 J-D 90,000c....June 1 1925
4½s'05 J-D 125,000c....June 1 1920
4½s'05 F-A 79,000c....Aug 1 1930
5s '08 J-D {97,000c....June 1 1923
{60,000....June 1 1933
5s '08 A-O 24,000c....Oct 1 1922
5s '08 M-S 43,000c....Mch 1 1923
4½s'12 A-O 80,000c....Apr 1 '17&'22
4½s'14 M-S 330,000....Mar 1 1944
4½s'14 M-S 135,000..Mar 1 '16-'24
Public Library Bonds.
4½s'09 A-O $1,200r Oct 1 '15-'19
Fire Department.
4s '00 M-N $8,000c.Nov 1 '15-'30
($2,000 each 5 years.)
5s '08 M-S 23,000c....Mch 1 1928
4½s'11 J-D 7,000c....June 1 1921
4½s'11 M-N 13,000c....Nov 1 1931
4½s'13 M-N 900....Nov 1 1923
School Bonds.
4s '01 F-A {$12,000c.Feb 1 '16&'21
{14,000c.Feb 1 '26&'31
4½s'09 M-S 92,000c....Sept 1 1934
4½s'10J-D 7,000c....June 1 1935
4½s'11 F-A 62,000c....Aug 1 1936
4½s'12 A-O 108,000c....Apr 1 1937
4½s'14 M-S 70,000c&r.Mar 1 1939
4½s'14 M-S 25,000c....Sept 1 1939
Town-Hall Bonds.
4½s'09 F-A $90,000c....Aug 1 1934
4½s'10 F-A 7,000c....Aug 1 1935
Street-Improvement Bonds.
4½s'12 A-O $65,000c....Apr 1 1932
4½s'11 F-A 56,000c.Aug 1 '15-'21
4½s'13 M-S 35,000c....Mar 1 1923
4½s'13 M-S 95,000r....Mar 1 '16-'23
BOND. DEBT Apr 1 1915$1,966,500
Sinking fund assets...... 497,225

Water debt (included)... 159,000
Total assessed val. 1914..20,850,323
Total tax (per $1,000) 1914...$19.05
Population in 1910........18,659
INT. on funding bonds due 1925 at New Jersey Title Guar. & Trust Co., Jersey City; on bonds of 1914 at First Nat. Bank of Arlington or Coal & Iron Nat. Bank, N. Y.; other issues at West Hudson Trust Co., of Harrison.

LAKEWOOD TWP. SCH. DIST.
This district (P. O. Lakewood) is in Ocean Co. Pop'n 1913 (est.), 5,600.
5s ---- $11,000....1920
4½s'11 J-J 52,000r...$2,000 yrly
BOND. DEBT Apr 3 '15.. $63,000
Assessed valuation 1914...6,225,290
INT. at State House, Trenton.

LEONIA SCHOOL DISTRICT.
This district is in Bergen County.
4½s'12 J-J $65,000c.July 1 '20-'38
TOT. DEBT Apr 1915....$110,000

LINDEN TWP. SCHOOL DIST.
This district is in Union County.
-s '04 ---- $15,000............
-s '05 ---- 5,000............
-s '08 ---- 25,000............
4½s'10 ---- $87,000J'ly '20-'30-'40
5s '13 ---- 57,000Apr 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
Funding Bonds.
5s g '14 M-S {$1,000....Sept 1 1916
{69,000....Sept 1 '17-'39
School Bonds.
4½s ann $20,000c....Part yearly
5s ann 45,000c....Part yearly
-s '14 ---- 49,500............
Road Bonds.
4½s ---- $12,000r............1929
Water Bonds.
5s '09 A-O $80,000c....Oct 1 1939
GEN. BD. DT. Feb 1915. $162,000
Sinking fund............ 13,874
Ass'd val.'13 (abt. 85% act.)..3,284,670
Total tax (per $1,000) 1914...$21.80
Population in 1910........4,138
INT. at First Nat. Bank, Lodi.

LONG BRANCH.
This city is in Monmouth County. Inc. May 17 1903. Commission government approved March 12 1912.
Beach Improvement Bonds.
5s '14 M-S $25,000.... Mar 1 1931
5s ---- 3,000....Dec 1923
4½s'13 M-S 14,000....Mch 1 1933
5s '15 F-A 30,000....Feb 1 1935
Beach and Park Bonds.
4s g '05 J D $150,000c....June 1 1933
4s '06 J-D 250,000c....June 1936
4½s g M-N 100,000c............1937
General Refunding Bonds.
5s '96 J-D $4,000............1916
5s '97 J-D 10,000............1917
Paving Bonds.
5s '13 M-N$120,000....May 1 1943
School Bonds.
4½g'11 M-N $110,000c...Nov 1 1941
5s '85 F-A 30,000............1915
5s '98 J-J 45,000............1930
5s '97 M-N 6,000............1927
5s '93 A-O 20,000............1923
4½s J-J {19,000....Jan 1 1923
{18,000....Jan 1 1933
BOND. DEBT Apr 2 1915 $954,000
Sinking fund............ 91,955
Assessed val. '14 (½ act.)$15,505,414
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. 27 1889. Pop. '10, 4,658.
Sewer Bonds (opt. aft. 10 yrs.).
4½s'11 J-J $100,000r....Jan 1 1941
4½s'12 J-J 25,000r....Jan 1 1942
Funding Bonds.
4½s'14 M-S $55,000r...June 15 1944
(Subj. to call beg. June 15 1924)
Refunding Water Bonds.
3½s F-A $70,000c....Aug 1 1920
School Bonds.
5s A-O $15,000c............1917-1931
4s F-A 58,000r............
Refunding Light Bonds.
4s F-A $20,000r............1919
BOND. DEBT Apr 2 1915. $343,000
Floating debtJune 1914.... 18,759
Sinking fund............ 15,474
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.
4s J-D $30,000c....Jan 1 1923
4s '04 F-A 19,800r....Aug 1 1923
4s M-N 14,000r....Mch 1 1924
4s M-N 10,000r....May 1 1925
4s M-S 54,900c....Oct 1 1926
4s ---- 7,950c....Dec 1 1936
4s F-A 12,000r....Feb 1 1929
4s '12 F-A 7,000....Jan 1 1932
Funding Bonds.
4½s'13 J-D $206,000c....Jan 1 1933
Park Tunnel Bonds.
4s '11 J-J $330,000....Jan 1 1941
Renewal Bonds.
4s J-J $25,000c....July 1 1924
4s '04 M-N 10,000r....May 10 1924
4s M-N 5,000r....May 1 1924
4s '04 J-D 10,000r....Dec 1 1924
4s A-O 10,000r....Oct 1 1925
Armory Bonds.
3½s J-D $25,000c....Dec 2 1916
Building Bonds.
3½s A-O$228,500c&r.Jan 1 1941
4s F-A 20,000c....Feb 1 1944
4s '04 J-D 3,000c....June 10 1944
4s '12 J-J 150,000c....July 1 1942

Road-Improvement Bonds.
4s J D $100,000r....June 1 1933
4s '03 F-A 61,000c....Aug 1 1933
4s '04 J-D 63,000c....Dec 1 1934
4s J-D 103,000c....Dec 1 1935
4½s J-J 31,000c&r.Jan 1 1938
4s F-A 53,000c....Feb 1 1939
4s '12 J-J 33,500....Jan 1 1942
4½s'13 J-J 14,500....July 1 1943
BOND. DEBT Jan 1 '15..$1,277,650
Floating debt............ 201,500
Sinking fund............ 372,146
Total assessed val. 1914..111,536,272
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.
5s '13 J-D $97,000....July 1 1943
Sewer Bonds.
4½s ---- {$20,000............1917
{15,000............1927
{23,000............1937
5s '08 J-J 66,000c.July 1'23&33
BOND. DEBT Mar 31 '15. $221,000
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.
4½s'14 J-J $79,000....July 1 1934
Armory Bonds.
4½s'12 J-D $8,500....1925-1933
Building Bonds.
4½s'10 A-O$120,000c...Oct 1 '30-'49
4½s ---- 9,900............
Renewal Bonds.
3½s J-J $4,500....Jan 1 1915
3½s J-J 18,000r....1916-1919
4s J-J 8,000c....1920-1921
4s J-J 9,000c....1917-1924
4s ---- 24,000............
4s F-A 10,000............1919-1928
4s '12 F-A 10,000....Feb 1 '21-'31
4½s'14 J-D 8,000r.Dec 1 '24-'31
Bridge Bonds.
3½s J-J $149,900c&r.Jan 1 '22-31
4s '07 A-O 35,000c....Apr 1 '17-36
4½s'12 J-D 38,000c.Dec 1 '24-'42
4½s'15 J-J {3,600....Jan 1 1924
{30,000....Jan 1 '25-'34
Road Bonds.
4s '04 J-J $50,500r....Jan 1915-'36
4s '05 A-O 43,000r....1932-1935
4s '05 ---- 30,000............
4s ---- 20,500............
4s '09 F-A 125,000r....Feb 1 '19-'38
4s '10 J-J 97,000r....1920-1939
5s '13 F-A 143,500....Aug 1 '17-'42
BOND. DEBT July 1914 $1,170,300
Assess. val. 1914........77,940,046
County tax (per $1,000) 1914...$5.34
State sch'l tax (per $1,000) '14 261
Population in 1910........114,426
INT. at County Collectors's office.

MIDLAND PARK.
This borough is in Bergen County.
Road Bonds.
5s '15 M-S $25,000............
TOTAL BOND. DEBT......(?)
Net val. taxable 1914...$1,000,543
Tax rate (per $1,000) 1914...$20.90
Population in 1910........2,001

MILLBURN SCHOOL DIST.
This district is in Essex County.
4½s'14 J-D {$38,000c.June 1 '15-'33
{1,000c....June 1 1934
4½s'13 M-N 7,500c....Nov 1 1942
4s '10 M-N 8,500c....May 1 1930
4s '09 M-N 20,000c....Nov 1 1929
4s M-N 19,500c....$2,000 y'ly
BOND. DEBT Apr 3 1915.. $96,500
Assess. valuation 1913.....6,541,394
School tax (per $1,000 1913...$21.60
Population in 1914 (est......4,000
INT. at First Nat. Bk., Millburn.

MILBURN TOWNSHIP.
This township is in Essex County.
Sewer Bonds.
4½s M-S $70,000c....Sept 1 1923
4½s M-S 70,000c.Sept 1 '33-'34
4½s'10 J-D 12,000c....Dec 1 1930
4½s ---- 10,000....Sept 1 1928
4½s ---- 11,000....Dec 1 1929
Town Hall Bonds.
4½s ---- $20,000............
BOND. DEBT Jan 1 '15.. $193,000
Sinking fund............ 29,824
Total valuation 1914.....6,550,716
Tax rate (per $1,000) 1914...$19.40
Population in 1910........3,720
INT.at U.S.Mtge.&TrustCo.,N Y

MILLVILLE.
This city is in Cumberland County. Commission government approved Apr. 1 1913.
General Improvement Bonds.
5s '14 F-A {$32,000....Aug 1 1934
{10,000....Aug 1 '19-'23
Street Impt. Bonds.
4½s J-D $60,000....Dec 20 1932
Refunding Bonds.
4s s-a $22,000c.July 1 '15-'29
School Loans.
4½s s-a {$5,200c....July 1 1921
{46,000c....Jan 1 1939
4½s '13 s-a 12,000cJuly 1'26&'36
5s '13 ---- 18,000....July 1 1933
5s '14 M-N 79,000....May 1 1934
Sewer Loans.
4½s s-a $24,000cJan1'29-'34-'39
5s F-A 10,000....Aug 1 1933
(Callable on 30 days' notice.)
PERM. DEBT Apr 3 '15. $318,200
Sinking fund............ 29,735
Ass'd val. '14 (abt. 4-5 act.)6,457,302
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 (U. S. Census), 21,550; 1914 (est.), 24,782.
Municipal Bldg. Bonds.
4½ g '12 F-A$100,000c...Aug 1 1942
School Bonds.
5s   M-N $7,000c.....1915-1921
4s '08 M-N 145,000c....Nov 1 1938
4s g '09 M-N 291,250c...May 1 1939
4½s'11 A-O 74,250c...Oct 2 1941
4½ g'12F-A 261,000c...Aug 1 1942
4½s'12 J-D 49,000c...Dec 1 1942
4½s'13 J-J 64,000c...July 1 1943
4½s'14 J-D 460,000c...June 1 1944
Fire-House Bonds.
3½s g A-O $40,000c...Apr 1 1921
4s   F-A 35,000c...Feb 1 1929
Renewal School Bonds.
3½s g J-J $100,000c...July 1 1932
4½s'11 F-A 66,000c...Feb 1 1941
Grade Abolishment Bonds.
4½s'13 M-N$75,000c....Nov 1 1943
Railroad Bonds.
5s   M-N $60,000c.Nov 1 '15-'18
Park Bonds.
3½s'06 J-J $100,000c...June 30 1931
BOND. DEBT Apr 3 '15.$1,927,500
Floating debt............ 180,000
Sinking fund............. 76,690
Ass'd val. '14 (abt. act.)..43,733,488
Tax rate (per $1,000) 1914...$19.20
INTEREST 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).
4½s'12 J-J $35,000r...July 1 1942
Road Bonds (opt. aft. 1905).
4s g '05 J-D $300,000c 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, Morrist'n.

MORRISTOWN.
This town is in Morris County. Inc. Apr. 6 1865. Population '10, 12,507.
Sewer Bonds.
4s '07 J-J $380,000c...Jan 1 1948
(Subject to call beg. 1918)
5s '13 A-O 80,000...Oct 1 1953
(Subject to call beg. Oct. 1 1923.)
Fire Bonds.
5s '13 M-S $14,000...Sept 1 1928
(Subject to call beg. Sept. 1 1918.)
TOT. BD. DT. Jan 1913...$382,000
Floating debt............ 1,134
Sinking fund............. 17,248
Ass'd val. '14 (4-5 act.)..12,293,744
Tax rate (per $1,000)1914..$23.076
INT. at Morristown Trust Co.

NEPTUNE TOWNSHIP SCH. D.
P. O. Asbury Park, Monmouth Co.
5s   F-A$117,300c&r...1919-1941
TOTAL DEBT Apr 1 1915 $117,300
Assessed valuation 1914....7,053,253
(Assessment about 80% actual value)
Population in 1915 (est.).......5,000
INT. at Asbury Park & Ocean Grove Bank.

NEWARK. Tyler Parmly, Comp.
Newark is situated in Essex Co. Vailsburgh annexed Jan. 1 1905.
Board of Works Stable Bonds.
4s '14   --- $150,000c...Sept 1 1954
Market Bonds.
4½s'13 J-D$700,000c....Dec 15 1943
City-Hall Bonds.
3½s'01J-J$1,000,000c....Jan 1 1931
3½s'02 J-J 500,000c...Oct 1 1932
City-Hospital Bonds.
3½s'02 J-J $300,000c...Jan 1 1932
4s '12 A-O 150,000c....Apr 1 1942
4s '12 M-N150,000c....Nov 1 1942
4½s'13 M-S 500,000c...Mar 1 1943
4½s'14 A-O 125,000c....Apr 1 1944
School Bonds.
3.35s'97A-O$200,000c.....Oct 1 1917
4s '96 A-O 100,000c....June 1 1916
4s '98 F-A 100,000c....Aug 8 1918
3½s'99 J-D 300,000c....Dec 1 1929
3½s'02 A-O 100,000c....Oct 1 1932
3½s'03 M-N 100,000c....May 1 1933
3½s'03 J-D 15,000c....June 24 1933
4s '04 A-O 200,000c....Apr 1 1934
3½s'05 A-O*370,000c....Apr 1 1955
3½s'05 J-J 70,000c....July 1 1955
3½s'05M-N*250,000c....Nov 1 1955
3½s'06 A-O *650,000c....Apr 1 1956
3½s'06 F-A *65,000c....Aug 1 1956
4s '07 M-N*1,165,500c..May 1 1957
4s '08 A-O*1,286,000c...Oct 1 1958
4s '08 J-D 287,000c...Dec 31 1943
4s '09 J-D*1,289,700c.Dec 31 1959
4s '11 M-S*300,000c....Sept 1 1961
4s '12 A-O*561,000c....Apr 1 1962
4s '12 A-O *27,000c....Oct 1 1962
*Subject to call 40 yrs. after date
4½s'14 F-A 976,000c....Feb 1 1944
4½s'14 F-A 625,000c....Aug 1 1944
City Home Bonds.
4½s'14 M-N$50,000c....May 1 1944
City Stable Bonds.
4½s'14 M-S$150,000c....Sept 1 1944
Bath-House Bonds.
4s '11 M-N $125,000c....May 1 1941
4½s'14 F-A 125,000c..Feb 15 1944
Refunding Corporate Bonds.
4s '10 J-D $75,000c.....June 1 1925
4s '08 --- 130,000c.....July 1 1923
Corporate Bonds.
4s '10 J-J$1,030,000c....July 1 1930
Dock Bonds.
4s '10 A-O$100,000c....Oct 1 1955
4s '12 J-D 100,000c....June 1 1957
4½s'14 F-A 400,000c....Feb 1 1959
4½s'14 J-D 900,000c...Dec 15 1959
Playground Bonds.
4s '11 M-N $75,000c....Nov 1 1941
Public Library.
4s '97 J-J $300,000c....June 1 1927
3½s'01 J-J 50,000c....Jan 1 1931
Fire & Police Dept. Bonds.
4s '11 M-N $350,000c....May 1 1941

Storage Reservoir.
3½s'05A-O$1,950,000c...Apr 1 1955
(Subject to call May 1 1904.)
Street Opening.
4s '95 F-A$100,000....Aug 5 1915
4½s'14 F-A 84,000...Feb 15 1944
Water Debt.
4½s'85 M-N 15,000....Nov 1 1915
4½s'88 M-S 20,000....Mch 1 1918
4s '86 F-A 12,000....Aug 1 1916
4s '87 A-O 15,000....Apr 1 1917
4s '92 F-A2,450,000....Feb 1 1922
4s '92 M-N6,000,000....May 1 1922
4s '95 F-A 40,000....Aug 21 1915
4s '96 A-O 40,000....Oct 20 1916
4s '97 F-A 100,000....Aug 1 1927
4s '99 A-O 20,000....Oct 12 1919
4s '00 F-A 20,000....Aug 1 1920
4s '01 M-S 20,000....Sept 1 1921
4s '01 M-N 100,000....May 1 1929
4s '02 A-O 30,000....Oct 1 1922
4s '03 J-J 30,000....July 1 1923
4s '04 F-A 100,000r....Aug 1 1934
3½s'05 M-N 490,000r....May 1 1955
(Subject to call May 1 1945.)
4s '05 M-N 50,000....May 1 1925
4s '08 M-N 50,000....Nov 16 1938
4s '08 F-A 100,000....Aug 1 1938
4s '08 M-S 100,000....Sept 1 1938
4s '09 M-N100,000....Mch 1 1939
4s '09 M-N100,000....Nov 15 1939
4s '10 M-S 100,000....Mch 1 1930
4s '11 A-O 100,000....Apr 1 1941
4s '11 M-N 150,000....May 1 1931
4s '10 A-O 100,000....Apr 1 1940
4s '10 M-S 100,000....Sept 1 1940
4s '11 F-A 100,000....Aug 1 1941
4s '12 M-N 50,000....May 1 1942
4s '12 M-N 50,000....June 1 1942
4s '12 J-D 100,000....June 1 1942
4½s'13 M-S 250,000....Mar 1 1933
4½s'13 J-D 100,000....June 1 1943
4½s g'14 F-A 300,000....Feb 1 1944
4½s'14 F-A 100,000....Feb 15 1944
4½s'14 J-D 200,000....Dec 15 1944
Passaic Valley Sewer Bonds.
4½s'11 J-D $1,120,000....Dec 1 1961
(Subject to call Dec 1 1951)
4½s'14 M-S 2,900,000..Sept 15 1944
Funding Bonds.
4½s g'14 F-A$2,200,000...Feb 1 1944
Track-Elevation Bonds.
3½s'02 J-J $500,000....Jan 1 1932
3½s'04 M-N19 100,000...May 19 1954
3½s'04 F-A 450,000r....Aug 1 1954
3½s'05 --- 250,000r....Oct 1 1955
(Subj. to call beg. in 1945.)
4s '08 M-S 172,000....Sept 1 1958
(Subject to call after Sept 1 1948.)
City-Improvement Refunding.
4s'93 M-S $1,500,000....Mch 15 1923
VAILSBURG BONDS.—Annexed Jan. 1 1905.
Sewer.
4½s'04 J-J $140,000c...Jan 1 1934
4½s'04 A-O 10,000c...Oct 1 1934
Water.
4½s'98 A-O $20,000c....Oct 1 1928
School.
4s '00 J-J $6,000c.July 1 '15-'20
4½s'03 M-N 25,000c.....Nov 1 1933
INT. is payable by Sinking Fund Commissioners, City Treasurer and at local banks.

TOTAL DEBT, SINK. FDS., &c.
April 1 1915.
Total bond. debt (incl. water debt)............$39,356,200
Sinking funds............ 9,571,146
                         _____
Net bonded debt.....$29,785,054
Water debt (incl. above) $13,747,000
Water sinking fund (incl.) $7,749,040
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 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
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.
4s '05 F-A $45,000c.Aug 1 '34-'42
5s '07 M-S 30,000c.Sept 1 '20-'29
5s '08 J-J 55,000c.July 15 '31-'41
4s   J-J 42,000c.July 1 '20-'33
5s   F-A 4,000c Aug 15 '30-'33
5s   J-J 9,000c July 15 '15-'32
4½s   F-A 10,000c.Aug 1 '15-'19
5s '10 J-J 10,000c.July 15 '15-'19
4½s'11 M-N 150,000c.May 1 '21-'43
5s '13 J-J 70,000c.July 1 '23-'42
BOND. DEBT Apr 3 '15.. $425,000
Assessed valuation 1914...14,125,663
School tax (per $1,000) 1914...$12.40
Population in 1915 (est.)......16,000
INT. at Hackensack Nat. Bank.

NEW BRUNSWICK.
This city is situated in Middlesex County. Commission govt. adopted March 2 1915.
Fire-Dept. Bonds.
5s '07 --- $10,500.....Nov 1 1917
4s '12 J-J 17,500....July 1 1932
4s '13 --- 5,675....Jan 1 1933
Almshouse Bonds.
4s '08 --- $10,000....July 1 1938
4s '12 M-N 4,000....Nov 1 1937
Library Bonds.
4s '02 --- $12,000.....Sept 1 1932
School Bonds.
4s '99 --- $24,500 1914-1926
4s '05 --- 12,000....Oct 1 1925
4s '10 --- 91,000....July 1 '20-'60
4s '11 --- 11,500....Sept 1 '21-'32
4s '13 --- 25,000....Oct 1 '23-'47

4½s'14 (55,000...Oct 1 '24-'34
        (120,000...Oct 1 '35-'44
Sinking Fund Bonds.
3s '94 M-S $40,000......Sept 1 1917
4½s'94 A-O 95,000......Oct 1 1919
4½s'95 M-N 65,000......Nov 1 1920
4½s'96 M-N 68,000......Nov 1 1921
4s '97 M-N 10,000......Nov 1 1921
4s '97 M-N 201,000r....May 1 1922
4s '97 M-N 97,000......Nov 1 1922
4s '98 M-N 110,000......May 1 1923
3½s'98 M-N 24,000......July 1 1923
3½s'98 M-N 29,000......Aug 1 1923
4s '98 M-N 62,000......Nov 1 1923
3½s'99 M-N 20,000......Jan 1 1924
3½s'99 M-N 2,000......Feb 1 1924
3½s'99 M-N 48,000......Mch 1 1924
3½s'99 M-N 25,000......Nov 1 1924
3½s'99 M-N 5,300......Dec 1 1924
3½s'00 M-N 3,375......Feb 1 1925
3½s'00 M-N 4,350......Apr 1 1925
3½s'00 M-N 3,375......June 1 1925
3½s'04 F-A 13,000......Nov 1 1925
3½s'01 M-N 1,500......Jan 1 1926
3½s'01 A-O 15,950......Apr 1 1926
3½s'02 F-A 1,925......Feb 1 1927
3½s'02 F-A 12,566......Aug 1 1927
3½s'02 J-D 11,600......Dec 1 1927
3½s'03 M-N 15,000......May 1 1928
3½s'03 M-N 20,766......Nov 1 1928
3½s'04 M-S 48,000r....Mch 1 1929
3½s'05 M-S 48,000r....Sept 1 1915
Floating Debt Bonds.
4s '08 --- $10,000....Mch 2 1918
4s '09 --- 5,500....Mch 1 1919
4s '10 --- 10,000....July 1 1920
4s '11 --- 23,000....Apr 1 1931
4s '12 A-O 17,600....Oct 1 1932
4s   --- 15,800....July 1 1933
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 Feb 1915..$1,727,182
Sinking fund............ 861,952
Total valuation 1914......15,791,008
Tax rate (per $1,000) 1914...$25.90
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 $100,000c....Oct 2 1935
School Bonds.
4s '98 J-J $8,000c..Jan 1 '15-'22
4s'   --- 7,000......
Water Bonds.
4s   J-J $96,000c......
4s '12 --- 25,000.....July 1 1940
BOND. DEBT May 18 '15.$236,000
Sinking fund............
Assess. val. '14 (⅗ act.)..3,098,414
Tax rate (per $1,000) 1914..$21.59+
INTEREST payable at Sussex Co. National Bank in Newton.

NORTHAMPTON TOWNSHIP.
This township (P. O. Mt. Holly) is in Burlington County.
Street Bonds.
4½s'15 May ($2,000...May 1 '17-'18
            (33,000...May 1 '19-'40
School Bonds.
4½s'12 J-J $43,000 1916-1959
4½s'94 --- 9,000......
Mtge. debt outstanding... $9,300
Total school debt Apr 1915   61,300
Township Debt, 1915—
Road bonds............... $45,000
Floating debt April 1915.. 17,000
Bonds sold in 1915........ 35,000
                          _____
Total.................... $97,000
Assess. val. '14 (80% act.).2,700,000
Total tax 1914 (per $1,000)...$22.60
Population in 1910.........6,652
INT. payable at Farmers' Trust Co. & Mt. Holly Safe Dep. & Tr. Co. and Mt. Holly Nat. Bank.

NORTH BERGEN.
This township (P. O. Weehawken) is in Hudson Co. Pop. '10, 15,662.
Fire-House Bonds.
5s '14 J-D $13,000.....June 1 1934
Town-Hall Bonds.
4½s   --- $42,000....July 1 '15-'35
Sinking Fund Bonds.
5s   --- $135,000.........1935
5s '11 J-D 174,000c...June 1 1941
School Bonds.
5s&6s   --- $360,000.....part y'rly
BOND. DEBT May 6 '14...$713,000
Assessed valuation 1914...13,912,082
Tax rate (per $1,000) 1914...$19.46

NORTH PLAINFIELD.
This borough (P. O. Plainfield) is in Somerset County.
Sewer Bonds (Coupon or reg.).
5s '14 A-O$150,000c.....Apr 1 '16-'54
BOND. DEBT July 1914... $40,000
Floating debt............ 25,000
Net valuation taxable, '14.4,567,150
Tax rate (per $1,000) 1914...$23.60
Population in 1910.........6,117
INT. at Farmers' Loan & Trust Co., New York.

NORTH WILDWOOD.
This borough (P. O. Anglesea) is in Cape May Co. Pop'n '10, 833.
Refunding Bonds.
5s '14 M-S $5,000c.....Mar 1 1934
(Subject to call begin. March 1 1919.)
Boardwalk Bonds.
5s g '13 --- $30,000..........
GEN. BD. DT. Apr 1915...$219,000
Floating debt............ 101,300
Sinking fund............. 21,700
Assessed valuation 1914...2,907,512
Tax rate (per $1,000) 1914...$23.70
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.
4½s'11 M-S $75,000c...Mch 1 1931
4½s'12 A-O (12,000.....Oct 1 1922
           (30,000....Oct 1 1932
4½s'12 J-D 30,000c...Dec 2 1932
5s '13 J-D 132,000c....Dec 1 1933
Floating Debt Assessment.
5s   A-O $13,000c....Apr 1 1917
4½s   A-O 10,000c....Apr 1 1918
Water Bonds.
4s '05 M-N $47,000c...Nov 1 1925
4s '06 A-O 5,000c...Apr 1 1916
5s '07 A-O 12,000c....Apr 1 1917
4½s'13 J-D 30,000c...Dec 15 1929
Sidewalk Bonds.
4s '06 A-O $6,000c.....Apr 1 1916
BOND. DEBT Apr 1 '15.. $387,000
Floating debt............ 144,901
Sinking fund............. 76,810
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.
City-Hall Bonds.
5s '15 M-S $74,500 ....$2,500
(Yearly beginning Mar. 1 1916)
Improvement Bonds.
5s '07 --- $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 $50,000c....July 6 1941
5s g '14 F-A 132,000c.....Feb 1 1944
School Bonds.
4½s'05 --- $38,000..........1925
4s '12 J-J 45,000c....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 Jan 1 '15.. $468,500
Floating debt............ 182,591
Sinking fund............. 77,886
Assessed valuation 1914...8,699,640
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 $90,000c...Aug 1 '24-'29
5s '08 F-A 200,000c....Feb 1 1938
4½s'08 J-D 180,000c....June 1 1938
4½ '11 J-D 11,000..Dec 1 '15-'25
School-House Bonds.
4½s'98 J-J $40,000c....July 1 '15-'18
4s '02 J-J 42,000c.July 1 '24-'32
4s '04 J-D 125,000c....Dec 1 1934
4s '05 J-J 15,000c....July 1 1935
4s '07 J-D 5,000c.....June 1 1937
4½s'08 A-O 110,000c.....Apr 1 1938
4s '09 M-N 8,400c.....May 1 1939
4½s'11 A-O 55,000c.....Apr 1 1941
5s '13 F-A 50,000c.....Aug 1 1923
4½s'13 J-D 150,000c....Dec 1 1943
City-Hall Bonds.
5s '13 F-A $50,000c....Aug 1 1923
Refunding Bonds.
4s '07 J-J $54,000c.....Jan 1 1937
Sewer Bonds.
5s '92 J-D$255,000c...June 1 '22-'32
5s '93 J-J 175,000c...Jan 2 '16-'32
6s '93 F-A 57,000c...Aug 1 '29-'33
4½s'96 F-A 125,000c...Aug 1 '15-'21
4s '99 J-D 50,000c...June 1 '19-'22
Ten-Year Street-Impt. Bonds.
5s '07 A-O $9,585.73 Apr15'15-'17
5s '08 J-J 8,187.46 July 1 '15-18
5s '12 M-S 17,682.89 Mch 1 '16-22
5s '12 M-N 3,578.33 May 1 '16-22
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.
4½s'12 A-O $3,500....Oct 1 '15-'18
Funding Bonds.
4½s'10 J-J $73,000....July 1 1935
4½s'11 J-D 103,000....July 1 1936
4½s'11 J-D 69,000....Dec 1 1931
4½s'15 F-A 109,000c.....Feb 1 1935
Electric-Light Bonds.
4s '10 J-J $90,000c....Jan 1 1960
Almshouse Bonds.
5s '13 F-A $900.......Aug 1 1915
TOT. FD. DT. Apr 1 '15.$2,371,516
Temporary debt........... 352,205
TOTAL DEBT Apr 1 '15. 2,723,721
Sinking funds............ 257,523
Water sinking fund (incl.).. 86,972
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.

OVERPECK TOWNSHIP SCHOOL DISTRICT.
This district (P. O. Ridgefield Park) is in Bergen County.
5½s   J-D $26,000c....1915-1927
5½s   J-D 41,000c...Dec 14 1925
5s '10 J-D 7,000c...1929-1930
5s '11 J-D 55,000c...June 1 '32-'42
BOND. DEBT Apr 26 '15. $132,000
Floating debt............ 2,200
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 $5,000c..June 1 '15-'19
5s '93 J-J 11,500c....July 1 1918
5s '96 M-N 10,000c&rNov 1'15-'24
4½s'09 F-A 7,500c....Aug 1 1919
3½s'02 M-N 27,000c....May '15-'32
3½s'02 J-J 23,000c&rJan 2 '15-'32
4½s'12 A-O 59,000c&r Apr 1 1942
Street-Impt. Bonds.
4½s'97 J-J $40,000c..July 1 '15-'17
Public Improvements.
3½s'00 F-A $58,000c&rAug 1 '15-30
Funding Bonds.
4½s'08 J-D $75,000c&rDec 1 '14-'38
4½s'10 M-S 196,000c&rMch 1 '15-30
\70,000c&rMch 1 '31-40
4½g'10 A-O 70,000c&r..Oct 1 1933
4½g'12 A-O 38,000c....Apr 1 1942
4½s'11 J-J 51,000c&r.July 1 1941
4½ g '12 J-D 42,000c&r June 1 1942
4½s'13 M-N 236,000c&r..Mar 1 1943
Public-Park Bonds.
5s '00 J-J $3,000c....July 1 1915
4s '09 A-O 26,000c&r.Apr 1 1929
4½s'14 M-S 75,000c....Mch 1 1961
School-House Bonds.
4½s'97 J-D $28,000c.Dec 1 '14-'17
3½s'02 J-D 47,000c&rDec 1 '21-'30
5s '94 M-S 1,000c&r.Mar 1 1915
4½s'98 M-N 22,000c.Nov 1 '16-'17
3¾s'00 A-O 28,000c..Oct 1 '19-'20
3¾s'01 M-S 30,000c&rMch 1 '15-'20
4s '04 A-O 20,000c...Oct 2 1924
4s '06 M-N 100,000c...May 1 1926
4½s'08 M-S 72,250c&r..Mch 2 1938
4s '08 M-N 256,000c&r.Nov 1 1928
4½g'10 A-O 103,000c...Oct 1 1940
4½g'12 J-J 109,000c&r.Jan 1 1942
4½ g '12 J-D 62,000c&r June 1 1942
4½g'15 J-J 269,000....Jan 1 1945
Refunding Bonds.
4½g'14 M-N373,000c....May 1 1944
Funding & Refunding Bonds.
4½s'15 M-N$216,000....May 1 1945
Hospital Bonds.
3½s'02 F-A $6,000c....Feb 1 1927
4s '06 M-S 25,000c&r.Mch 1 1936
GEN. BD. DT. Apr 1 '15..$2,787,750
Floating debt............ 383,597
Sinking fund............ 278,821
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.

PASSAIC COUNTY.

County seat is Paterson.
Bridge Bonds.
4s J-J $10,000c....July 1 1919
4s '06 A-O 130,000c.Apr 1 '25-'26
4½s'07 M-S /20,000c.Sept 2 '15-'16
\140,000c..Sept 2 1927
4½s'07 M-S 20,000c...Sept 1 1919
4½s'12 M-S 46,000c...Sept 1 1929
5s '13 A-O 26,000c...Oct 31 1931
Road Bonds.
4s '08 J-J $50,000c...July 1 1918
4½s'10 J-D 67,500c...Dec 1 1928
5s '13 A-O 110,000c.Oct 1 '27,'29,'30
Court-House Bonds.
4s J-J $75,000c..Jan 1 '15-'16
4s M-N 25,000c...May 1 1919
Re-building Bonds.
4s M-S $60,000c....Sept 1 1917
4s '04 J-J 300,000c.July 1 '20-'24
TOT. DEBT May 6 1915 ..$989,500
Total valuation 1914....185,758,584
(Assessment full value.)
State&Co tax(per $1,000) '14.$6.265
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.
4½s'14 A-O $15,000............
City Yard Bonds.
4½s'14 A-O $45,000....Oct 1 1944
City-Hall Bonds.
5s '93 A-O $70,000c..Apr '16-'22
4½s'94 M-N 120,000c...Nov '23-'44
4s '94 J-J 100,000c..July '23-'32
4s '02 F-A 76,000c...Aug 1 1932
Fire-Dept. Bonds.
4½s'11 J-J $35,000r....July 1 1931
Funded Debt Bonds.
4s '04 J-D $500,000c..June 1 1939
Street-Improvement Bonds.
4s '05 M-N$110,000c....May 1 1915
4½s'08 M-N 100,000c....May 1 1918
4s '09 J-J 85,000c....July 1 1919
4¼s'10 M-N 70,000c....Nov 1 1920
4s '14 A-O 20,000c....Oct 1 1924
Repaving Bonds.
4½s'13 J-D $25,000....Dec 1 1943
Market Bonds.
4½s'13 J-D $20,000....Dec 1 1933
School Bonds.
4s '93 F-A $15,000c....Aug 1918
4s '00 J-D 100,000c...June 1 1919
4s '04 M-S 70,000c....Mch 1 1929
4s '04 M-N 54,000c...Nov '14-'29
4s '05 M-S 275,000c...Mch 1 1935
4s '06 J-D 36,000c...June 1 1931
4½s'07 J-J 81,000c...July 1 1932
4s '08 M-N 200,000c...Nov 1 1933
4s '09 J-J 195,000c...July 1 1934
4½s'10 J-D 180,000r...June 1 1940
4½s'11 J-J 200,000c.........1941
4½s'13 A-O 165,000c....Apr 1 1943
Sewer Bonds.
4s '00 J-J $50,000c...June 30 1920
4½s'12 M-S 40,000r......Mch 1922

PARK.

Park Bonds.
4½g'12 J-D$175,000c....June 1 1942
4½s'13 J-D 50,000....Dec 1 1943
Sewer Refunding Bonds.
4½g'13 A-O $400,000c..Apr 1 1943
4½g' 12 M-N 200,000c....Nov 1 1942
4½g'15 F-A$1,000,000c....Feb 1 1945
Building Bonds.
4s '04 A-O $40,000c.....Apr 1 1924
4½s'10 M-N 25,000c....Nov 1 1930
Sewer Appropriations.
4s '99 F-A $18,000c....Aug 1916
Garbage-Destructor Bonds.
4½s'12 M-S $85,000r...Mch 1 1932
Renewal Bonds.
4s '87 J-D $20,000c....June '15-'16
4s '89 J-D 85,000c......Dec 1914
4s '02 M-N 49,000c....May 1 1917
4s '02 J-D 38,000c....Dec 1 1922
4s '03 A-O 25,000c....Apr 1 1923
4s '03 M-N 35,000c....May 1 1923
4s '03 J-D 55,000c....Dec 1 1923
4s '04 F-A 15,000c....Feb 1 1924
4s '04 A-O 35,000c....Apr 1 1924
4s '04 M-N 40,000c....Nov 14 1924
4s '05 J-D 75,000c....Dec 1 1925
4s '06 J-D 115,000c....Dec 1 1926
4½s'07 J-J 100,000c....July 1 1937
4½s'08 M-N 100,000c....May 1 1928
4½s'09 A-O 50,000c.......Apr 1919
4½s'10 A-O 325,000c....Apr 1 1940
TOT. BD. DT. Apr 1 '15..$6,132,000
Floating debt............ 1,038,860
TOTAL DEBT Apr 1 '15.. 7,170,860
Sinking fund............ 1,029,160
NET DEBT Apr 1 '15... 6,141,700
City property 1914...... 3,969,000
School property 1913.... 2,163,000
Assessed valuation, real..88,253,227
Assessed val., personal...17,448,875
Total assessed val, 1914.106,002,102
Total ass'd val'n 1915..106,512,093
Tax rate (per $1,000) 1914..$19.60
Population in 1910.........125,600
INTEREST at City Treas. office or Hanover Nat. Bank, New York.

PERTH AMBOY.

This city is in Middlesex County.
Improvement Bonds.
4½s $2,500....June 1 1919
Judgment Bonds.
4s $24,000 1920
School Bonds.
4s $10,000....Mch 1919
4s 36,000......Oct 1915
4s 18,000....July 1917
-s 5,000....Jan 1922
-s 37,000.....Oct 1922
4s '04 M-S 54,000....Sept 1 1934
-s 35,000....July 1 1935
4s '06 M-S 49,000c...Sept 1 1936
-s 100,000.........1938
-s 25,000.........1918
4½s'11 A-O 47,000c....Apr 1 1941
4½s'11 20,000c...July 1 1941
4½s'12 M-S 80,000c...Sept 1 1942
4½s'14 M-N115,000...May 1 '24-'64
($23,000 every 10 years)
City-Hall Bonds.
4½s'08 J-J $35,000....July 1 1928
-s 3,000..........1917
Funding Bonds.
4s M-N $170,000...Nov 1 1916
5s '13 J-D 97,000c...June 2 1923
Sewer Bonds.
4½s M-N $41,000....Nov 1 1916
4½s'08 J-J 68,100...July 1 1918
4½s'10 M-N 41,000c....May 1 1920
-s 23,500.........1923
Harbor Bonds.
4½s'14 J-D$103,000.....June 1 1964
Fire-Department Bonds.
-s $7,200....1915-1916
4½s'04 19,000....Aug 1 1924
4½s'15 A-O 14,000c...Apr 1 1935
Light, Heat & Power Plant.
4½s'15 A-O$150,000c....Apr 1 1965
Street Bonds.
4½s'09 A-O$125,000c....Oct 1 1924
4½s'11 87,000c....Nov 1 1936
-s 100,000.........1923
Refunding Water Bonds.
4½s $17,000c....Feb 1 1929
Water Bonds.
4½s $250,000c.....Sept 1922
(Subject to call Sept. 1 1907.)
4s $25,000c......Jan 1917
4s 12,000....July 1916
4s J-J 80,000c....July 1 1933
4s '04 J-D 155,000c...Sept 1 1934
4s M-N 100,000c....May 1 1936
4½s'10 J-J 50,000c...Jan 1 1940
4½s'12 M-S 25,000c...Sept 1 1942
4½s'14 M-S 100,000...Sept 1 1944
Hospital Bonds.
-s $35,000....1916 & 1921
Assessment Bonds.
-s $16,000.........1916
-s 10,000.........1919
Police-Facilities Bonds.
-s $15,000..........1930
TOT. BD. DT. Dec 31 '14$2,444,300
Floating debt............ 518,090
TOT. DEBT Dec 31 '14... 2,962,390
Sinking funds............ 524,057
NET DEBT Dec 31 '14... 2,438,333
Total valuation 1914....21,556,118
Total tax (per $1,000) 1914...$20.70
Population in 1910.........32,121
INT. payable in Perth Amboy.
CITY PROPERTY.—Value of property owned by the city on Jan. 1 1915 was $2,103,359.48.

PILESGROVE TWP. SCH. DIST.

This district (P. O. Woodstown) is in Salem County.
5s '15 F-A $72,000..$2,500 yearly
TOTAL BONDED DEBT (?)
Assessed valuation 1914..$2,835,953
INT. at Salem County Trust Co., Woodstown.

PLAINFIELD.

This city is in Union County. Incorporated in April 1869. On Dec. 14 1911 the Plainfield Union Water Co. refused the offer made by the city to purchase its property for $500,000. See V. 93, p. 1737. City's right to condemn water plant denied. See V. 97, p. 64. Voters of North Plainfield on Sept. 24 1914 favored consolidation with Plainfield.

SCHOOL.

School Bonds.
4s '04 J-D $52,000c..June 1 '15-'24
4s '05 J-D 58,000c..June '25-'34
4s '05 J-D 6,000c......1915-1929
4½s'08 J-J 95,000c......July 1 1958
4s '09 M-N 45,000c...Nov 1 1959
4s '09 M-N 10,000c...Nov 1 1924
4s '11 J-J 40,000c...Jan 1 '33-'39
4½s'13 J-J 230,000....Jan 1 '23-'61
4½s'15 M-S 100,000...Mar 1 '43-'65
Police-Station Bonds.
4½s'08 J-J $20,000c..July 1 '15-'28
Sewer Bonds.
4s M-N $41,000c..May 1 '28-'35
4s J-J 56,000c.........1927
4½s'08 M-N 52,000c......1915-1947
4s '09 M-N 43,000c.Nov 1 '36-'42
4½s g'14A-O 30,000c..Apr 1 '17-'22
5s g '14 M-N /90,000c..Nov 1 '25-'42
\2,000....Nov 1 1943
5s g '14 A-O 75,000c..Apr 1 '25-'39
Fire-House Bonds.
4½g'08 J-J $15,000c...Dec 1 1918
Street Bonds.
5s g '12 J-J $18,000c....July 1 1915
(Subject to call beg. July 1 1914.)
5s '13 J-J 18,000c...July 1 '15-'16
4½s 26,000......1915-1924
-s '14 13,000.........1917
(Subject to call beginning 1915.)
BOND. DEBT Mar 1915..$1,111,000
Sink. fund & cash 31,000
Total assessed val. 1914..30,699,310
(Assessment about full value.)
Total tax (per $1,000) 1914...$19.10
INT. at office of City Treasurer.

PRINCETON SCHOOL DIST.

This district is in Mercer County.
4½s'11 J-J $112,000c..Jan 1 '28-'76
4s '01 J-J 10,000c..Jan 1 '16-'20
4½s'08 A-O 2,300c.Apr 15 '16-'19
4½s'10 J-J 20,500c..Jan 1 '16-'28
BOND. DEBT Apr 6 1915.. $145,300
Net taxable value 1914.....7,900,000
School tax (per $1,000) {State..$2.64
\Local . 4.25
INT. payable at Nat. City Bank, National Park Bk., N. Y., or Princeton Bank in Princeton.

RAHWAY.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt, exclusive of the water debt ($185,000), was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about $1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4%, an agreement having been made in 1890 by which all accrued interest at 7% was adjusted at the 35% rate. Interest on these water bonds is also now promptly paid. Incorporated 1858. Commission government defeated Sept 26 1911 and again Sept. 9 1913.
Adjustment Bds. (Opt. any time).
4s '82 M.N $396,534.99r. Nov 1 1922
School Bonds.
4½s M-S $35,000c&r..Mch 1 1918
4s A-O 75,000r....Oct 1 1959
5s J-J 25,000r....July 1 1960
Funding Bonds.
5s J-D $60,000c....Dec 1 1941
Filtration-Plant Bonds.
4½s'06 M-N $35,000c 1936
5s '14 F-A 26,000....Feb 5 1934
(Subject to call Feb 5 1919.)
-s 4,000.........
Water Bonds Renewed.
4s J-J $185,000c....July 1 1932
BOND. DEBT Dec 31 '14.. $841,535
Water debt (included).... 250,000
Other liabilities......... 28,538
Sinking fund............ 64,535
Assess. val. '14 (60% act.).7,348,745
Total tax (per $1,000) 1914...$21.60
Population in 1910.........9,337
INTEREST on water board loan and school loan payable at the Bankers Trust Co., New York; on other loans at Rahway Nat. Bank.

RIDGEFIELD PARK.

This village is in Bergen County. Incorporated June 23 1892. Commission government approved Apr. '12. Village is co-extensive with Overpeck Township School District, both being supported by same taxing district.
Road Bonds.
5s Aug $25,000c....Aug '25-'29
Sewer (Assessment) Bonds.
4½s J-J $15,000c..July '16-'20
5s J-J 15,000c..July '15-'22
6s J-J 6,000c...Jan '16-'21
Funding Bonds ($62,065.35 assessable agst. property benefited).
5s '10 J-J $18,000c...Jan 1 1930
5s '11 J-J 50,000r...Jan 1 1931
5s '12 J-J 42,000c...July 1 1932
BOND. DEBT Apr 26 1915 $171,000
Floating debt............ 70,278
Sinking fund and cash.... 98,047
Assess. val. '14 (60% act).4,839,846
Total tax (per $1,000) 1914...$25.40
Population in 1915 (est.).....6,500
INT. at the U. S. Mtge. & Tr. Co. in N. Y. City, the First Nat. Bank, Ridgefield Park, the Hackensack Nat. Bank and People's Nat. Bank in Hackensack.

RIDGEWOOD.

This village is in Bergen County. Incorporated in 1894. Commission government approved Sept. 12 1911.
Funding Bonds.
5s '15 F-A /$32,000.Feb 1 '20&'25
\7,000......Feb 1 1930
Original Sewer Bonds.
5s J-D $96,000c.{$16,000 y'ly
\on June 1
Macadam Bonds.
5s J-J $10,000c.....1914-1922
5s M-N 48,000c.$4,000 yearly
Broad Street Bonds.
4½s A-O $30,000c.Oct 1 '15-'38
($6,000 due every 5 years)

BUILDING.

Building Certificates.
5s J-D $6,000..............1915
West-Side Sewer Bonds.
5s '11 F-A /$55,000c.Aug 1 '15-'25
\4,500c....Aug 1 1926
Storm-Drain Certificates.
5s J-D $28,500.......1917-1920
Fire-Dept. Certificates.
5s J-J $8,000.....July 1 1917
Street-Impt. Certificates.
5s '13 F-A $10,800c....Aug 1 1918
TOTAL DEBT Apr 1 '15.. $340,800
Sinking fund............ 2,802
Assess. val. '14 (⅓ act.)..8,286,566
Total tax (per $1,000) 1914...$26.79
Population in 1910.........5,416
INT. at First Nat. Bank and Ridgewood Tr. Co., Ridgewood.

RIDGEWOOD SCHOOL DIST.

School Bonds.
5s J-D $9,000 1916-1918
4½s A-O 50,000 1916-1927
4½s M-N 78,000c..May 1 '16-'39
4½s J-D 7,000 1921-1927
5s '13 J-J 35,000c.July 1 '28-'39
BOND. DEBT June 1915..$179,000
Assess. val. 1914.........8,286,566
School tax 1914 {State........$2.65
(per $1,000) \Local......7.10
INT. at U. S. Mtge. & Trust Co., New York.

ROSELLE.

This borough is in Union County.
Fire Dept. Bonds.
5s '13 A-O $10,000c..Apr 15 1933
School Bonds.
4s $60,000 1919-1933
Construction Bonds.
5s '11 J-J $20,000c....Jan 1 1931
BOND. DEBT Jan 1913..$102,000
Floating debt............ 53,300
Sinking fund............ 12,688
Assessed valuation 1914..3,676,359
Tax rate (per $1,000) 1914...$19.20
Population in 1910.........2,725
INT. at First Nat. Bank, Roselle.

ROSELLE PARK.

This borough is in Union County.
Funding Bonds.
4½s'15M-S $70,000.Mar 15 '16-'36
(See V. 100, p. 755, for maturity.)
Sewer Bonds.
5s '08 $47,000....Nov 1 1928
5s '10 54,000....Apr 1 1930
Road Bonds.
4s $8,680...........
BOND. DEBT Jan 1 1913..$115,880
Floating debt............ 17,176
Sinking fund............ 25,561
Total assessed val. 1914...3,399,202
School tax (per $1,000) 1914..$18.80
Population in 1910.........3,138
INT. at First Nat. Bank, Roselle.

RUTHERFORD.

This borough is in Bergen Co. Inc. Sept. 21 1881. Pop'n 1910, 7,045.
Funding Bonds.
4½s g '01 M-S $78,500c....Mar 1 1916
4½s'14 M-N200,000...May 11 1944
Improvement Bonds.
4½s g '92 J-J $75,000c.July 1 1922
Street Bonds.
4s '92 M-N$40,000c...May 1 1932
Park Bonds.
4s '05 F-A $12,500c&r..Feb 1 1930
BOND. DEBT May 1915..$406,000
Sinking fund Jan 1 '15....$123,715
Assessed valuation 1914....8,866,406
Total tax (per $1,000) 1914...$25.40
INT. on park, fund & street bonds at Rutherford Nat. Bank; on impt. bonds at First Nat. Bank, N. Y.

RUTHERFORD SCHOOL DIST.

4s '00 J-D $49,570c.June 20 1930
4s '06 A-O 46,000c.Apr 1 '16-'61
4s '06 J-D 10,000c....Dec 1 1936
4½s'11 F-A 127,300c....Feb 1 1950
4½s'11 F-A 19,300c....Aug 1 1951
BOND. DEBT Apr 1 '15...$252,370
Assess. val. (2-3 act.) '13...8,249,539
School tax (per $1,000) 1914..$8.30
INTEREST on the issues of 1906 is payable at the office of R. M. Grant & Co., New York; on all other bonds at the Rutherford National Bank.

SEA ISLE CITY.

This city is in Cape May County.
Improvement Bonds.
5s '06 $20,000...........1936
5s '12 60,000...........1942
Funded Debt Bonds.
5s '13 $48,000...........1943
School Bonds.
5s '13 $25,000...........1943
BOND. DEBT Apr 2 '15...$153,000
Floating debt............ 15,000
Sinking fund............ 6,648
Assessed valuation 1914....1,850,000
Total tax (per $1,000) 1914...$22.40
Population in 1910.........551

SOMERSET COUNTY.

Somerville is the county seat.
Building Bonds.
4s '06 J-J $280,000c.July 1 '21-'36
BOND. DEBT Apr 1915... $280,000
Assessed valuation 1914..35,115,582
County tax (per $1,000) 1914...$5.50
Population in 1910.........38,820
INT. at New York Tr. Co., N. Y

SOUTH AMBOY.

This city is in Middlesex County. Inc. 1908. Population 1910, 7,007.
School Bonds.
5s '12 $40,000..yly on Oct 1
Public Dock.
5s $10,000c...Jan 1 '15-'24
Sewer Bonds.
5s '11 J-J /$54,000c..Jan 1 '15-'41
\3,000c..Jan 1 '42-'46
5s '13 F-A 25,000c..Feb 1 '23-'48
5s '13 15,000c..Feb 1 '33-'49
6,000c..Feb 1 '47-'48
TOTAL DEBT May 1914..$129,000
Assessed valuation 1914....2,895,228
Tax rate (per $1,000) 1914....$24.20
INT. at First Nat. Bk., So. Amboy.

SOUTH ORANGE.
This village is in Essex County.
Inc. 1869. Population 1910, 6,014.
Funding Bonds.
4½s'10 M-S $14,200c...Mch 1 1935
　　　8,000...Jan 1 '16-'17
5s '14 J-J {12,000....Jan 1 '18-'21
　　　5,000....Jan 1 1922
Park Bonds.
4½s'10 M-S $10,000c...Mch 1 1935
4½s'14 J-J $8,000....Jan 1 1944
Playground Bonds.
4½s'14 J-J $28,000....July 1 1944
Fire Equipment Bonds.
4½s'14 J-J $10,000...July 1 '15-'24
Refunding Bds. (Opt. after 1920).
4s g '02 J-J $51,000c...Jan 1 1930
Renewal Bonds.
4s g '02 F-A $4,000c...Feb 1 '16-'19
Sewer Bonds.
4s '04 J-J $244,000c&r..J'ly '15-'44
(See V. 78, p. 2617, for maturity.)
4½s'08 M-N $48,000...May 1 '45-'48
4½s'10 M-S 2,028.69 ...1930-1935
4½s'14 J-J 20,000...Jan 1 '45-'48
Water Bonds.
4½s'12 F-A $9,000c....Feb 1 1932
4½s'14 J-J 250,000....Jan 1 1934
Street-Improvement Bonds.
5s '07 M-S $940c...Sept 18 1915
5s '14 J-J 44,000...Jan 1 '16-'23
Construction Bonds.
4s '05 J-J $4,000r...Jan '16-'24
TOT. BD. DT. Apr 1 '15.. $772,169
Total assessed val. 1914..11,815,800
Total tax (per $1,000) 1914...$20.70
INTEREST is largely payable at
U. S. Mort. & Trust Co., N. Y.

SOUTH ORANGE SCH. DIST.
This district includes the township
and the village of South Orange.
5s g '97 J-J $4,500c.July 1 '15-'17
4s g '02 F-A 29,250...Aug 1 '15-'23
4s g '04 J-J 7,000c.Jan 1 '15-'21
4s g '10 M-N 170,000c.May 1 '18-'31
4½s'10 J-J 24,550c.July 1 '32-'33
4½s'12 M-N 12,150c...May 1 1934
4½s'12 J-D 65,000c.June 1 '32-'36
5s '13 J-D 113,000c....1937-1942
BOND. DEBT Apr 1 1914 $430,200
Assess. val. '13 (80% act.)18,929,617
School tax (per $1,000) 1913...$9.50
Population in 1914 (est.)....11,000
INTEREST on the $32,500 issue is
payable at the Fidelity Trust Co.,
Newark; on the 5s of 1897 at the
Franklin Savings Institution, New-
ark, and on the $7,000 4s and $170,-
000 4s in N. Y. City at A. B. Leach
& Co. on $12,150 at office of J. S.
Rippel, Newark; on $65,000 at Stand-
ard Trust Co., N. Y., and on the 5s
of 1913 at U. S. Mtg. & Tr. Co.,N.Y.

SPRING LAKE.
This borough (P. O. Spring Lake
Beach) is in Monmouth County.
Park Bonds.
4½s'03 F-A $15,000....Aug 1 1933
Water Extension.
4½s'06 F-A $25,000....Aug 1 1936
5s g '11 M-S 70,000c...Mch 1 1941
Water, Sewer & Park Bonds.
5s '96 J-D $70,000c....Dec 1 1928
North Spring Lake Bonds.
5s '99 J-J $30,000....Jan 1 1929
Funding Bonds.
5s '07 M-N $56,000....Nov 1 1937
Sewer-Extension Bonds.
4½s'09 F-A $15,000....Aug 2 1939
BOND. DEBT Oct 1914.. $281,000
Assessed valuation 1914...3,117,119
Tax rate (per $1,000) 1914....$25.30
Population in 1910............853
INT.at First Nat.Bk. Spring Lake.

SUMMIT.
This city is in Union County. Inc
Mch. 1899. Population 1910, 7,500.
Park Bonds.
4½s'11 F-A $40,000c...Mch 1 1936
School Bonds.
4s M-S $35,000c...Mch 1 1929
4½s J-J 60,000c...Jan 1 1939
4s '09 J-D 4,500c..Dec 20 1939
4s '10 J-J 5,000r...July 1 1935
4½s'11 F-A 9,000c....Aug 1 1941
4½s'12 A-O 27,000c...Apr 1 1942
Fire-Department Bonds.
4s May 10,000c...May 1 1926
Public-Improvement Bonds.
4s J-J $6,500r..June 15 1927
Sewer Bonds.
4s J-D$125,000c...June 1 1928
4s M-N 65,000c...Nov 1 1933
Refunding Bonds.
4s J-J $9,000r....Jan 1 1935
Funding Bonds.
4s J-D $10,000r..June 15 1927
4½s'08 J-D 70,000c...Dec 1 1938
4½s'10 M-S 72,000c...Sept 1 1940
4s '12 M-N 8,000c..Nov 1 '15-'18
4s '13 J-D 23,000c.Dec 30 '15-'19
GEN. BD. DT. Jan 1 1915..$659,000
Floating debt.............62,250
TOTAL DEBT Jan 1 1915.. 721,250
Sinking fund.............176,176
Total val. 1914...........12,006,895
Tax rate (per $1,000) 1914...$20.80
INT. on $65,000 sewer bonds due
1933 is payable in New York City at
A. B. Leach & Co.; on all other issues
at office of City Treasurer.

SUSSEX COUNTY.
County seat is Newton.
Road Bonds.
4s '08 A-O $20,000c...Oct 1 1938
4s '09 A-O 64,000c...Apr 1 1929
4s '09 A-O 38,000c...Oct 1 1939
4s '10 J-J 14,500c...July 1 1940
4s '12 J-J 17,600...Jan 1 1942
4s '14 A-O 42,000....Apr 1 1944
BOND .DEBT Apr 1915..$916,100
Sinking fund..............
Assessed valuation 1914..16,283,212
State&Co.tax(per $1,000) '14..$9.70+
Population in 1910..........26,781
INT. at Sussex Nat. Bk., Newton.

TEANECK TWP. SCH. DIST.
This district (P. O. Englewood) is
in Bergen County.
5s '05 M-S $21,000r..Mch 1 '16-'36

5s '05 M-S 24,000c.Mch 1 '16-'39
5s '13 J-J 16,000c.July 15'15-'30
BOND. DEBT May 10 '15 $61,000
Ass'd val. '14 (60% act.)..2,801,601
School tax (per $1,000) 1914...$9.00
Population in 1914 (est).....4,000
INT. at U. S. Mort. & Tr. Co., N. Y
and Palisade Tr. & Guar. Co., En-
glewood.

TRENTON. H. E. Evans,Treasurer.
Trenton is in Mercer County. The
water works are much more than self-
supporting. Commission government
adopted June 20 1911
Poor-House Bonds.
4½s'14 J-D $30,000....June 1 1944
City-Hall Bonds.
4s '07 M-S$100,000r....Mch 1 1937
4½s'08 F-A 200,000....Aug 1 1938
4s '09 M-S 200,000....Mar 1 1939
4s '09 J-D 200,000c....Dec 1 1939
General Loan Bonds.
4½s'14 J-D $15,000....Dec 1 1944
Public-Bath Bonds.
4½s'08 F-A $3,500....Aug 1 1918
Fire Department.
3½s8'01 J-J $15,000....July 1 1921
4½s'02 F-A 17,000....Feb 21 1922
3½s'02 M-S 10,000....Sept 1 1922
3½s'02 M-N 2,500....May 21 1922
4s '06 M-N 25,000c....June 1 1926
4s '04 M-N 20,000c...May 17 1924
4s '07 F-A 3,700....Aug 1 1917
4s '09 F-A 14,000....Aug 2 1919
4s '12 M-S 32,000....Sept 1 1932
4s '12 M-S 20,000....Sept 1 1932
4½s'14 J-J 34,000c....Jan 15 1934
4½s'14 J-J 4,000....July 1 1944
School House.
4s '02 A-O $9,000....Oct 1 1917
4s '93 J-J 6,000...Jan 16 1918
4s '96 M-N 21,000....Nov 2 1916
4s '97 F-A 8,000....Feb 1 1917
4s '97 J-J 14,500...Jan 18 1918
3½s'99 M-N 25,000....Nov 1 1929
3½s'00 M-N 100,000....May 1 1930
3½s'02 F-A 2,500....June 1 1931
3½s'01 J-D 11,800....Feb 1 1922
3½s'01 J-J 7,500....July 6 1931
3½s'02 M-S 48,500....Sept 1 1932
3½s'02 J-D 15,000....June 3 1932
3½s'03 F-A 3,000....Feb 5 1932
4s '03 J-J 70,000....July 22 1933
3½s'03 F-A 3,500....Aug 17 1933
4s '04 M-S 50,000c....Sept 1 1934
4s '05 M-S 18,000c...Nov 1 1935
4s '06 A-O 2,900....Apr 2 1936
4s '06 M-N 4,800....May 23 1936
4s '06 J-D 900....Dec 1 1916
4s '07 A-O 130,000....Apr 1 1937
4s '07 F-A 26,000....Aug 1 1937
4s '08 J-J 16,000....July 1 1938
4½s'08 F-A 24,750....Aug 1 1938
4s '08 F-A 5,000....Aug 1 1938
4s '08 M-S 21,000....Sept 1 1938
4s '09 F-A 10,000....Aug 2 1919
4s '09 A-O 5,500....Oct 14 1919
4s '10 M-N 70,000....May2 1940
4½s'10 J-D a9,000....Dec 1 1940
4½s'11 M-S a80,000....Mch 1 1941
4½s'11 J-D a55,000....June 1 1941
4½s'11 A-O 49,000r....Oct 1 1941
4s '12 M-N 7,000....May 1 1942
4½s'13 M-S 190,000c....Mar 1 1943
4s '13 M-N 23,000....May 1 1933
4½s'14 J-D 28,500c....June 1 1934
4½s'14 M-S 55,000....Sept 1 1944
River-Front-Impt. Bonds.
4½s'11 J-D d $50,000....June 1 1941
Crematory.
3½s'01 J-J $50,000....July 1 1921
4s '06 F-A 4,200....July 2 1916
4s '06 J-D 10,000....Dec 1 1916
4s '07 F-A 3,400....Jan 1 1917
Library Bonds.
3½s'01 J-J $100,000....Jan 1 1931
3½s'02 F-A 15,000....Feb 1 1932
Hospital Bonds.
4s '04 J-D $12,500r...June 1 1934
4s '05 A-O 4,000r...Oct 24 1935
4½s'14 J-D 20,000....June 1 1934
4s '15 F-A 5,000....Feb 25 1945
4½s'15 A-O 40,000....Apr 1 1945
Re-paving Bonds.
3½s'02 M-S $35,000....Sept 1 1932
4s '03 A-O 27,000....Oct 1 1933
4½s'03 A-O 35,000....Apr 15 1933
4s '03 J-D 10,000....Dec 1 1933
4s '04 J-D 20,000....June 1 1934
4s '05 M-N 60,000c....Nov 1 1935
4s '06 F-A 13,000c....Aug 1 1936
4s '07 F-A 15,000....Aug 1 1937
4s '98 J-J 6,160....July 1 1928
3½s'99 F-A 15,500....Aug 21 1929
4½s'10 F-A 11,500....Aug 1 1920
4s '12 J-J 10,000....July 1 1922
4s '13 M-N 20,000....May 1 1923
4s '14 J-J 14,000....July 1 1924
4s '15 F-A 5,000....Feb 16 1925
Street-Department Bonds.
4½s'10 M-S $9,000c...Sept 20 1930
4s '13 M-N 7,500....May 1 1933
4½s'14 M-N150,000c....May 1 1924
4½s'13 J-D 24,000....Dec 18 1923
Funding.
4s '04 A-O$560,000r....Oct 1 1934
Sewer Certificates.
4s ------ $228,100.....1915-1917
5s ------ 2,600....Part due
Refunding.
4s '05 M-N $24,000....Nov 1 1915
4s '06 F-A 34,600....Feb 24 1916
4s '06 F-A 44,200....Aug 1 1916
4s '06 A-O 56,100....Oct 1 1916
4s '07 F-A 63,000....Feb 1 1917
4s '07 F-A 75,100....Aug 1 1917
4s '08 M-S 47,300....Sept 27 1917
4s '08 F-A 49,900....Feb 24 1918
4s '08 J-D 50,600....June 22 1918
4s '08 M-N 40,500....Nov 2 1918
4s '09 F-A 29,100....Feb 1 1919
4s '09 M-N 76,700....Nov 1 1919
4s '09 F-A 34,700....Feb 24 1929
4½s'10 M-S 67,700....Sept 20 1920
4½s'11 M-S a53,800....Mar 1 1921
4½s'11 J-D 36,300r....Dec 1 1921
4½s'11 F-A 31,200....Aug 1 1921
4½s'12 F-A 19,200....Feb 20 1922
4½s'12 M-N 22,900....Nov 1 1922
4½s'13 A-O 34,900c....Oct 1 1923
4s '13 F-A 14,500....Feb 20 1923
4½s'14 F-A 39,560....Feb 23 1924
4½s'15 F-A 60,000....Feb 23 1925
4½s'15 J-J 13,500....Feb 25 1925

Park Improvement.
4s '91 M-N $25,000....May 1 1916
5s '91 J-J 5,000....Dec 1 1916
4s '92 J-J 5,000....July 1 1917
4s '93 J-J 2,000....Jan 16 1918
4s '93 A-O 25,000....Apr 1 1918
3½s'03 M-S 20,000....Sept 2 1926
4s '04 J-D 10,000....June 1 1929
4s '05 J-J 14,350....July 1 1930
4s '06 J-D 2,500....June 1 1936
4s '07 J-J 23,000....Jan 1 1932
4s '10 J-D 19,000....June 15 1936
4½s'10 J-D 10,600....Dec 1 1920
4s '11 M-N45,000....Nov 1 1941
4½s'14 J-D 20,000....June 1 1944
4½s'14 M-S 26,000....Sept 1 1944
4½s'15 F-A 14,260....Feb 1 1945
a Coupon or registered.
Sewer Commissioners
4s '05 A-O $1,050....Oct 24 1915
4s '06 A-O 1,595....Apr 2 1916
Sewage-Disposal Bonds.
4s '11 J-D $10,000....July 1 1941
4s '11 J-D 15,000....Dec 20 1941
4½s'14 J-D 25,000....Oct 1 1944
Police & Fire Tel. & Tel.
3½s'03 A-O $40,000....Apr 15 1923
4s '07 A-O 8,000....Apr 1 1927
4½s'10 M-S 5,000r....Sept 1 1930
4s '12 F-A 10,500....Aug 1 1932
Alms-House Bonds.
4s '13 M-N $2,500....Nov 15 1933
Poor Bonds (Cemetery).
4s '13 M-N $3,000....May 1 1923
CHAMBERSBURG BONDS
ASSUMED.
Parks.
.8 ----- $100.....Past due
WILBUR BONDS, ASSUMED.
Improvement.
5s '95 F-A $15,000....Aug 1 1915
LOANS PAYABLE BY SPECIAL
ASSESSMENT.
Assessed upon City.
Street Improvement.
4s '06 F-A $21,890.59...Feb 1 1916
4s '06 J-D 8,988.20..Dec 1 1916
4s '07 A-O 21,893.71..Apr 1 1917
4½s'08 J-D 11,523.75..Oct 1 1918
4½s'10 J-D 19,345.56..Dec 1 1920
4s '11 J-D 28,837.70..July 1 1920
4½s'12 J-J 59,317.39r.July 1 1922
4½s'13 M-N 22,053.81..Nov 1 1923
4s '13 M-N 41,803.69.May 1 1924
4½s'13 F-A 36,084.25.Feb 1 1923
Assessed upon property benefited.
Street Improvement.
4s '06 F-A 106,209.41..Feb 1 1916
4s '06 J-D 11,991.80..Dec 1 1916
4s '07 A-O 67,406.29..Apr 1 1917
4½s'08 A-O 34,777.25..Oct 1 1918
4s '11 F-A 8,800.60..Feb 1 1921
4½s'10 J-D 47,074.44..Dec 1 1920
4s '11 J-D 34,362.30..July 1 1921
4½s'12 J-J 90,537.61r.July 1 1922
4½s'13 F-A 15,565.75.Feb 1 1923
4½s'13 M-N 51,523.19.Nov 1 1923
4s '14 M-N108,196.31.May 1 1924
WATER LOANS REPORTED
SEPARATELY.
City Water.
4s '97 J-J 350,000..Jan 1 '17&'27
4s '96 J-D 45,000....June 1 1916
3½s'02 A-O 75,000....Apr 1 1922
4s '04 J-J 100,000r....July 1 1934
4s '06 J-D 150,000....June 1 1936
4½s'08 M-S 50,000....Mch 1 1938
4½s'08 A-O 100,000....Oct 1 1940
4s '13 M-S 150,000r....Mar 1 1943
4½s ----- 500.....Past due
4½s'13 A-O 180,000c...Oct 1 1943
4½s'14 M-S 80,000....Sept 1 1944
4½s'14 J-D 25,000....Dec 1 1944
INTEREST is payable at Treas-
urer's office in Trenton.
　　　Apr. 1 '15. Aug. 1 '14.
Tot.bd.dt.,&c.$8,120,951 $7,752,005
Sinking funds. 2,315,867 2,177,487
Net debt..$5,805,084 $5,574,518
Water debt
(incl.above) $1,305,500 $1,200.500
CITY PROPERTY.—Feb. 28 '14,
real estate and bldgs., $9,025,001.29;
equipment. furn., etc., $641,747.92;
total, $9,667,649.21.
ASSESSED VALUATION 1914.
Real estate................$67,727,275
Personal..................10,598,425
2d-class RR. property......836,810
Total.....................79,162,510
(Assessment about actual value.)
Tax rate (per $1,000) 1914......$21.80
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.
4½s'12M-N $8,000....May 1 '15-'18
5s '14 A-O 15,000....Oct 15 '16-'20
School Bonds.
4½s F-A $60,000....Feb 1 '17-'28
4½s 1,300....Feb 1 '15-'16
4½s'10 S-a 80,000....Jan 3 '17-'24
4½s 70,000....Mch 1 '25-'31
4½s'13 J-J 100,000....Jan 15 '21-'33
4½s'14 F-A 84,000.Aug 15 '33-'37
Street-Improvement Bonds.
4½s'10 A-O $30,000....Oct 1 '15-'20
Road-Improvement Bonds.
5s ----- {$3,000....May 1 1915
　　　2,500....May 1 1916
BOND. DEBT Jan 1 '14.. $456,450
Floating debt.............148,068
Total valuation 1914....14,130,550
Tax rate (per $1,000) 1914....$16.79
Population in 1910..........21,023

UNION COUNTY.
County seat is Elizabeth.
Refunding Bonds.
4½s'13 J-J $50,000....July 1 1933
Bridge Bonds.
4½s'12 F-A $30,000....Sept 1 1942
4½s'14 A-O 35,000....Oct 1 1934
Armory Bonds.
4s '10 M-N$25,000c....May 4 1925

Rahway Ave.—Impt. Bonds.
4½s'10 J-J $13,000c....July 2 1925
Railroad Bonds.
4½s'11 J-J 350,000c....Jan 3 1941
4½s'12 J-J 75,000c....Jan 2 1942
4½s'12 M-S 85,000c....Sept 1 1942
4½s'13 A-O 125,000c....Oct 1 1943
Road Bonds.
4s '09 A-O $70,000c&r.Oct 11 1939
4½s'10 M-N 110,000c&r.Sept 1 1940
4½s'12 J-J 145,000c....July 1 1942
4½s'12 M-S 60,000c....Sept 1 1942
Sheridan-House Bonds.
4s '97 J-J $28,000c....July 1917
(Subject to call after July 1907.)
Refunding Road Bonds.
4½s'10 J-J $150,000c...July 1 1920
Court-House Bonds.
4s '02 A-O$579,000....July 1 1942
BOND. DEBT Dec 31 '14$1,630,000
Sinking fund.............154,688
Assess. val. '14(abt.act.) 166,631,178
County tax (per $1,000) '15...$5.98
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.
School bonds.............$113,500
Road Bonds.
4s M-S $42,500....Mch 1 1920
Water Bonds.
4½s F-A $10,000.Feb 1 '16 & '26
4½s F-A 14,000....Feb 1 1936
4½s J-J 25,000....Jan 1 1938
GEN. BD. DT. May 11 '15 $237,000
Assessment (additional)... 84,164
Floating debt............25,500
Sinking fund (all water).... 6,178
Ass'd val. '14 (65% act.)..4,426,115
Tax rate (per $1,000) 1914....$25.00
INT. payable at Rutherford Nat. Bk.

UNION TOWNSHIP SCH. DIST.
This district (P. O. Lyons Farms)
is in Union County.
5s '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 1910
(U. S. Census), 491. Population
(canvassed by police dept.), summer
1914. 5,348; winter 1914-15, 2,550.
Water Bonds.
5s '08 J-J $57,000c....July 1 1938
5s '13 F-D 10,000c....June 1 1943
Sewer Bonds.
5s '10 M-S $25,000c....Sept 1 1940
5s '08 J-J 15,000c....July 1 1938
5s '14 J-D 75,000c....Dec 1 1944
Fire Bonds.
5s '10 J-J $15,000c....Jan 1 1930
5s '11 M-S 10,000c....Sept 1 1941
5s '12 M-S 15,000c....Mch 1 1932
5s '12 M-N 3,000c....Nov 1 1932
School Bonds.
5s '04 M-N$35,000c....May 1 1919
5s '10 M-N 25,000c....May 1 1940
5s '14 M-N 25,000....May 1 1964
Water & Sewer Bonds.
5s '09 A-O $25,000c....Oct 1 1939
5s '09 J-J 25,000c....Jan 1 1939
5s '11 A-O 30,000c....Apr 1 1941
5s '11 J-J 25,000c....July 1 1941
5s '12 M-S 20,000c....Mch 1 1942
5s '12 F-A 10,000c....Aug 1 1942
Refunding Bonds.
5s '08 J-J $25,000c....July 1 1918
5s '11 F-A 25,000c....Feb 1 1941
Paving Bonds.
5s '11 J-D$100,000c....June 1 1941
5s '11 J-D 80,000c....Dec 1 1941
5s '12 M-N 25,000c....May 1 1942
Boardwalk Bonds.
5s '04 M-S $75,000c....Sept 1 1924
5s '11 M-S 10,000c....Sept 1 1931
Ventnor Avenue Impt. Bonds.
5s '10 M-N $50,000c....Nov 1 1940
5s '12 M-N 10,000c....Nov 1 1942
City-Improvement Bonds.
5s '07 F-A $25,000c....Aug 1 1915
City-Hall Bonds.
5s '04 J-D $45,000c....June 1 1919
Park Bonds.
5s '10 J-D $10,000c....Dec 1 1950
5s '12 J-D 5,000c....Dec 1 1952
5s '09 A-O 1,000c....Oct 1 1939
5s '12 A-O 15,000c....Apr 1 1952
5s '14 F-A 50,000c....Feb 1 1954
BOND. DEBT Feb 1 '15.. $991,000
Sinking fund.............222,633
Assessed valuation 1914...7,473,949
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.
3½s & 4½s...............$43,133
Water Bonds.
4½s'08 M-N $54,000c....Nov 1 1928
(Subject to call $3,000 yearly after
Nov. 1 1913.)
BOND. DEBT May 1 '15...$97,133
Assessment debt (add'l)..........
Sinking fund.............9,551
Assessed valuation 1914...2,250,735
Tax rate(per $1,000) 1914.....$20.00
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 1880. Commission
government adopted Mar. 11 1913.
Electric-Light Bonds.
4s F-A $25,000r 1920

VINELAND (Concl.)—
Refunding Bonds.
4½s'06 J-D $35,500r___June 1 1936
5s '13 Mar 5,000___Mar 1 1918
Water Bonds.
4s J-D $95,000r _____1929
Impt. Certificates.
5s M-S $18,000___$5,000 y'ly.
Sewer Bonds.
4s F-A $45,000r _____1929
TOTAL DEBT May 1915. $223,000
Ass'd val. '14 (70% act.)__2,932,693
Total tax (per $1,000) 1914__$21.20
Population in 1910_____5,282
INT. is payable in Vineland.

WASHINGTON.
This borough is in Warren County.
Inc. 1868. Population 1910, 3,587.
Sewer Bonds (part every 5 yrs.).
4s J-J $59,000__July 1 '20-'40
Park Bonds.
4s J-J $500___Jan 1 1916
BOND. DEBT Apr 2 '15__ $59,500
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.
4s J-J $18,000c _____1920
4s M-S 45,000c__Mch 1 '16-'30
4s M-S 25,000c__Mch 1 1931
4s J-D 45,400c__Dec 1 1932
4s '00 A-O 55,000c__Apr 1 1934
Funding Bonds.
4½s'07 J-J $35,000c___July 1 1917
4½s'07 J-J 33,000c___July 1 1937
4½s'10 F-A 67,000c___Feb 1 1920
4½g'15 60,000 _____1935
Fire-House Bonds.
4½s'11 J-J $15,000c___July 1 1931
Road Bonds.
4½s'05 J-J $70,000c___Jan 1 '16-'35
4½s'07 J-J 27,000c_July 1 '15-'32
4½s'14 M-S 30,000__Sept 1 1934
Sewerage Disposal Plant Bonds.
4½s'08 J-D $95,200c, Dec 1 '15-'29
BOND. DEBT May 1915 $560,600
Improvement certificates 49,634
Notes outstanding_____137,042
Sinking funds_____79,305
Total assessed val. 1914__20,751,306
Total tax (per $1,000) 1914__$16.34
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. All bonds coupon but may be registered at option of holder.
Sewer, Sidewalk & Road Bonds.
4½s'06 J-D $6,000__Dec 31 '15-'16
5s '08 J-D 8,000__June30'15-'18
5s '08 J-D 8,000__Dec 31 '15-'18
{ 20,000__Jan 1 '16-'19
5s '15 J-J { 30,000__Jan 1 '20-'24
{ 7,000__Jan 1 1925
5s '11 J-J 24,000c__Jan 3 '16-'21
5s '13 J-D 27,000c_J'ne 30 '15-'23
General Impt. Bonds.
4½s'10 J-D $20,000___June 30 1930
4½s'10 A-O 6,786___Oct 1 1940
4½s'11 J-D 10,000___Aug 1 1926
5s '13 J-D 30,000c___June30 1943
Repaving Bonds.
5s '13 J-D $8,000c_J'ne 30 '15-'22
Sewer Bonds.
4½s'11 J-J $16,000c___Jan 3 1921
4s '97 J-D 30,000___July 1 1927
4s '09 A-O 30,000___Apr 1 1939
Funding Bonds.
5s '15 J-J $90,000__Jan 1 '16-'45
GEN. BD. DT. Mar 31 '15 $240,876
Assessment debt (add'l)___130,000
Floating debt_____81,050
Sinking fund_____39,702
Assessed valuation 1914__9,860,489
Tax rate (per $1,000) 1914__$19.80
Population in 1910_____6,420

WESTFIELD SCHOOL DIST.
5s '90 M-N $10,000__Nov 20 1920
3'65s'00J-J 50,000_____1920
4½s'08 J-J 42,000__July 15 1938
4½g'11 M-S 56,000c.Mch 1 '16-'41
4½s'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. **
4s M-S $25,500c_Mch 1 '15-'31
4s '04 F-A 120,000c__Aug 1 '15-'54
4s '09 A-O 40,000c_Apr 1 '15-'34
4½s'10 J-D 35,000c_July 1 '15-'40
5s '14 F-A 205,000c__Aug 1 '24-'54
Assessment & Renewal Bds. **
4s '05 J-J $100,000c___July 1 1925
Funding Bonds.
4½s'08 J-J $200,000c___July 1 1938
5s '10 J-J 235,000_____1940
5s M-N 48,000_____1940
Refunding Bonds.
4½s'12 A-O $35,000___Apr 1 1942
TOT. BD. DT. Oct 1914__ $962,938
Floating debt_____170,000
Sink. fd. and cash Jan 1 '14 142,576
Total valuation 1914__24,826,684
(Assessment about full value.)
Tax rate (per $1,000) 1914__$16.03
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.
4s '14 M-N $5,750__May 1 '15-'19
Fire Bonds.
5s $20,000 _____
5s '12 J-J 21,000c__July 1 '15-'35
Street Bonds.
5s '10 35,000 _____
5s '11 J-D 1,100___Dec 1 1921
5s '12 J-J 22,000c__July 1 1922
-s '13 26,000 _____
Funding Bonds.
4½s'05 F-A$150,000c____Aug 1930
4½s'12 J-J 200,000c___July 1 1938
5s A-O 200,000c__Apr 1 1924
5s '12 J-J 120,000c___July 1 1927
5s '15 M-S 250,000c___Mar 1 1930
Town Hall Bonds.
5s '14 J-D $75,000c___June 1 '15-'39
School Bonds.
(Due $2,000 yearly, beginning 1912)
5s J-J 32,000c__Jan 1 '15-'30
5s '06 J-J 65,000c__Jan 1 '15-'44
5s '12 J-J 125,000c__Jan 1 '16-'57
5s '13 49,500__Part yearly_
Sewer Bonds.
4s A-O $27,500c__April 1916
TOT. BD. DT. Jan 1 '13__$777,150
Floating debt_____182,871
Sinking fund_____64,737
Assessed valuation 1914__18,556,772
Tax rate (per $1,000) 1914__$18.60
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.
4s '09 F-A$100,000c___Feb 1 1939
4½g'11 M-N 100,000c___May 1 1941
4½s'14 M-S 100,000c___Mar 1 1942
Refunding Road Bonds.
4s J-J $45,000c___July 1 1922
Sewer Bonds.
4s J-J $150,000c&r_Jan 1 1934
4s g '04 M-N 90,000c_____Nov 1 1934
4½s g'07 J-D 142,000c&r June 1 1917
Redemption Bonds.
4½s J-J $325,000c___Jan 1 1921
TOT. BD. DT. Apr 20 '15 $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 policy-holders 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.
4s g A-O $35,000c__Apr 1 '16-'22
4s { F-A 10,000c__Feb 1 '23-'24
4s '04 M-S †55,000c.Sept 1 '24-'29
4s '05 J-J †6,500c.July 1 '15-'27
4½s'08 M-N †30,000c.Nov 1 '31-'40
4½s'12 J-D 55,000c_____1932-1942
5s '13 M-N100,000c.May 1 '34-'43
BOND. DEBT May 7 '15 $291,500
Assessed valuation 1914__13,563,898
School tax (per $1,000) 1914__$5.124
Population in 1915 (est.)_____13,000
†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 5s (c)_____$73,000
Borough hall 5s (r)_____5,000
Jetty 5s (r)_____4,000
Seawall 5s (r)_____20,000
Boardwalk 5s (r)_____25,000
Boro of Wildwood Bonds.
Improvement 5s (c)_____$29,500
Improvement 5s (c)_____50,500
Atlantic Ave. 5s (r)_____12,000
Boardwalk 5s (c)_____20,000
Debt fund 5s (c)_____3,000
City of Wildwood Bonds.
Refunding 5s (c)_____$41,500
Fire-house 5s (c)_____12,000
Funding Bonds.
5s '14 A-O $22,000___Apr 1 1944
5s '15 A-O 50,000___Apr 10 1945
Fire Apparatus Bonds.
5s '13 J-J $17,000c___July 1 1933
5s '14 A-O 7,500___Apr 1 1934
GEN. BD. DT. May11'15 $342,600
Assessment debt (add'l)___97,458
Floating debt_____79,029
Sinking fund_____53,717
Assess. val. '14 (2-3 act.)__7,071,505
Total tax (per $1,000) 1914__$22.50
Population in 1915 (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.
4½s $9,000___Apr 1 1931
Sewer Bonds.
4½s $4,000___Nov 1 1940
School Bonds.
4½s M-N $1,000__Subject to call
4½s'13 J-J 60,000__Jan 1 '17-'46
4½s'09 J-J 20,000c__Jan 1 '47-'56
Street Impt. Bonds.
4s '05 J-J $20,500c___July 1 1925
4½s A-O 16,000c&r.Oct 1 1927
4½s J-J 16,000c___July 1 1928
4½s 3,500___July 1 1931
4½s J-J 13,500c___Jan 1 1933
4½s'14 J-J 20,000c___Jan 1 1939
Water Bonds.
4s F-A $32,000c_____See below
($10,000 Feb. 1 1916 and $10,000 every five years thereafter.)
4½s'14 A-O $34,000c__Apr 1 '20-'36

Funding Bonds.
4½s'08 J-J $85,000c___July 1 1938
Construction & Impt. Bonds.
4½s $800___Oct 1 1915
GEN. BD. DT Jan 1 '15__$188,300
Water bonds (additional)__66,000
School bonds (additional)_$108,000
Sinking funds_____74,847
Assess. val. '14 (abt. act.) 3,910,464
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	$238,518	$24.00	------
Allendale (B), Bergen Co	69,000	None	$830,399	$22.40	937
Allenhurst (B), Monm'th Co	251,500	$38,993	$2,742,558	$22.10	306
Allentown (B), Monmouth Co	25,000	None	$631,631	$16.80	634
Audubon (B), Camden Co	226,700	73,703	$1,386,433	$22.50	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	$1,367,863	$31.20	426
Beach Haven (B), Ocean Co.	79,000	20,500	$982,612	$25.50	272
Bergenfield (B), Bergen Co.	81,000	9,434	$2,138,067	$21.50	1,991
Bernards (Twp), Somerset Co.	*73,000	------	$5,750,546	$20.30	4,608
Beverly (C), Burlington Co.	42,500	None	$737,860	$28.40	2,140
Bogota (B), Bergen Co.	111,000	20,300	$1,915,593	$23.50	1,125
Boonton (T), Morris County	51,000	None	$2,667,299	$20.52	4,930
Bordentown (C),BurlingtonCo.	272,300	------	$1,441,331	$19.10	4,250
Bradley Beach (B), Mon. Co.	209,500	None	$2,371,989	$26.70	1,807
Branchville (B), Sussex Co.	30,000	None	$357,190	$21.83+	663
Caldwell (B), Essex County	124,000	None	$2,600,655	$14.70	2,236
Chester Twp., Burlington Co.	97,000	None	$3,842,419	$22.50	5,069
Clayton (B), Gloucester Co.	32,500	------	$996,900	$21.00	1,926
Delford (B), Bergen County	54,000	None	$970,637	$20.40	1,005
Deptford (Twp), GloucesterCo	30,000	None	$1,052,803	$23.30	2,524
Dumont School District	54,500	------	d1,415,860	------	------
Dunellen School Dist.	29,000	None	†1,330,000	$22.50	------
East Newark (B), Hudson Co.	119,000	None	$3,516,400	$15.09	3,163
East Windsor Twp. Sch. Dist.	40,000	------	------	------	------
Eatontown Twp., MonmouthCo	30,000	None	$1,482,393	$21.10	2,076
Edgewater (B), Bergen Co.	256,000	96,399	$9,079,921	$23.30	2,655
Franklin Twp., Bergen Co.	50,000	None	$1,483,665	$22.50	1,954
Freehold (T), Monmouth Co.	57,000	None	$2,670,311	$11.70	3,233
Glen Rock (B), Bergen Co.	47,000	------	$1,321,765	$25.90	1,055
Haddon H'ts (B), Camden Co.	148,000	5,800	$1,656,679	$23.10	1,452
Hamilton Twp., Atlantic Co.	25,000	None	$1,144,892	$20.50	7,899
Hammonton (T), Atlantic Co.	68,000	67,889	$2,533,922	$18.73	5,088
Hammonton School District	51,000	------	d2,161,221	$7.80	------
Hasbrouck Hts. (B), BergenCo.	78,400	38,523	$2,486,922	$23.80	2,155
Hawthorne School District.	50,300	------	h1,620,815	h15.50	------
Highlands (B), Monmouth Co.	51,500	5,276	$1,026,525	$18.20	1,386
Hightstown (B), Mercer Co.	35,000	11,200	$1,283,395	$16.50	1,879
Hillsdale (Twp), Bergen Co.	45,000	None	$1,217,736	$22.40	1,072
Hohokus (B), Bergen Co.	35,000	27,500	$777,463	$24.20	488
Hunterdon County	103,000	23,300	$21,578,456	$4.90	33,569
Jamesburg (B), Middlesex Co.	27,500	800	$717,549	$22.30	2,075
Keyport (B), Monmouth Co.	75,000	------	$1,800,231	$28.00	3,554
Little Ferry School District.	50,500	None	†1,073,551	------	------
Lodi School District	116,000	None	d2,187,400	d22.00	------
Manasquan (B), Monmouth Co.	92,000	------	$971,132	$19.30	1,582
Margate City (C), Atlantic Co.	218,000	43,000	$3,440,160	$18.74	129
Matawan (B), Monmouth Co.	70,000	None	$769,404	$23.40+	1,646
Matawan Twp., Monmouth Co.	32,000	None	$710,803	$15.70	1,472
Mendham (B), Morris Co.	33,000	None	$914,920	$22.55	1,129
Milltown (B), Middlesex Co.	70,000	None	$1,119,252	$21.60	1,584
Montvale (B), Bergen Co.	34,000	10,681	$566,039	$25.70	522
Morris Twp., Morris County.	30,000	None	$4,506,194	$21.01	3,161
Netcong (B), Morris Co.	46,000	100	$535,572	$25.69	1,532
Neptune Twp., Monmouth Co.	h58,300	None	$7,063,255	$13.90	------
NorthArlington(B), Bergen Co.	32,000	None	$922,730	$24.30	437
North Plainfield Sch. Dist.	44,000	------	------	------	------
Nutley School District	155,000	------	------	------	------
Oakland (B), Bergen County.	31,801	None	$553,078	$23.30	568
Ocean County	45,000	None	$20,379,364	$4.58	21,318
Palisades Park School Dist.	44,500	------	†1,606,843	†7.00	------
Park Ridge (B), Bergen Co.	105,000	13,820	$1,345,204	$28.60	1,401
Paulsboro (B), Gloucester Co.	46,000	3,000	$1,327,160	$20.40	2,121
Pemberton School District.	32,500	None	d402,578	d8.70	------
Phillipsburg (T), Warren Co.	244,700	None	$7,855,292	$19.00	13,903
PiscatawayTwp.,MiddlesexCo	25,400	14,900	$3,253,587	$14.80	3,523
Pitman (B), Gloucester Co.	32,000	12,000	$2,054,358	$19.30	1,950
Pleasantville(B), Atlantic Co.	82,000	19,200	$2,439,230	$20.20	4,390
Pt. Pleasant Beach(B)OceanCo	40,000	13,000	$1,463,193	$21.50	1,003
Pompton Lakes, Passaic Co.	75,000	4,000	$1,225,082	$17.80	------
Ramsey School District.	44,000	------	d1,283,181	------	------
Red Bank (B), Monmouth Co.	193,000	127,347	$6,246,479	$21.80	7,398
Riverside Twp., Burlington Co.	80,000	5,000	$1,814,925	$24.20	4,011
Rivervale Twp., Bergen Co.	25,000	4,500	$456,386	$27.10	450
Rockaway (B), Morris Co.	52,000	None	$924,636	$20.03	1,902
Roosevelt (B), Middlesex Co.	164,822	None	$4,748,913	$21.20	5,786
Rumson School District.	64,870	------	†4,500,500	†21.00	------
Saddle River(Twp.),Bergen Co.	60,000	2,500	$2,316,085	$21.90	3,047
Salem (C), Salem Co.	317,300	None	$4,158,598	$21.34	6,614
Salem County	30,000	None	$17,110,929	$6.00	26,999
Seaside Park (B), Ocean Co.	59,500	5,500	$751,296	$23.20	101
Secaucus (B), Hudson Co.	110,000	24,982	$3,291,232	$16.92	4,740
Somers Point (C), Atlantic Co.	59,500	None	$782,269	$19.39	604
South Orange Twp., Essex Co.	71,900	------	$8,370,095	$19.20	2,979
South River (B), MiddlesexCo.	191,000	------	$2,604,210	$22.50	4,772
Sussex (B), Sussex Co.	70,500	None	$840,307	$20.39	1,212
Tenafly (B), Bergen Co.	7,000	86,151	$3,801,227	$20.00	2,756
Wallington (B), Bergen Co.	85,100	25,318	$1,338,630	$27.50	3,448
Woodcliff Lake(B), BergenCo.	31,500	None	$556,530	$20.80	470
Woodlynne (B), Camden Co.	30,000	None	$451,777	$19.80	500
Woodridge (B.) Bergen Co.	30,000	21,683	$1,140,260	$21.70	1,200
Woodstown (B), Salem Co.	38,000	None	$1,242,559	$18.12	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 exp.3d Tues.Jan.1919) Martin G. Brumbaugh
Secretary of State (term exp. Jan. 1919)___Cyrus E. Woods
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.

LOANS Name and Purpose.	P.Ct.	Interest Payable	Principal When Due.	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.:	Mar. 31 '15.	Sept. 30 '14.	Dec. 1 '13.	Dec. 30 '12.
Total public debt	$651,110	$651,110	$657,110	$659,160
Sinking fund	814,529	804,735	797,831	785,744
Surplus	$163,419	$153,625	$140,721	$126,584
Unfund. dt. (incl. above)	134,110	134,110	113,605	134,110

Balance in treasury March 31 1915, $6,791,491.95, including general fund of $5,199,880.52, sinking fund $814,529.02, school fund $6,454.38 and motor fund $770,628.

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.
1914	$5,332,133,902	$1,353,392,369	$6,685,526,271
1913	5,201,745,800	1,342,612,761	*6,544,358,561
1912	4,591,014,590	1,326,095,068	5,917,109,678
1911	4,584,806,925	1,198,861,401	5,783,668,326
1910	4,633,547,665	129,650,455	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	770,019,820	3,241,038,024
1894	2,389,232,748	658,341,105	3,017,573,853
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 cties 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
1900...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
1880...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 bond 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 excluded in ascertaining the power of the city and county of Philadelphia to become otherwise indebted: Provided, That a sinking fund for their cancellation shall be established and maintained."

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repel invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

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 its 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 1914 shows that the total number of savings banks within the State was only eleven. The aggregate deposits of these banks at that date was $217,037,377 72.

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 g '06 J-J $40,000c...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 g '07 M-N 64,000c...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 g '11 M-S $35,000s 1941
(Subject to call $15,000 in 1921,
$20,000 in 1931.)
4 g '12 J-D$164,000c...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 Jan 1 '15.. $328,000
Floating debt............. 10,000
Sinking fund............. 9,684
Cash on hand............. 11,383
Assess. val. '14 (40% act.).8,334,245
Tax rate (per $1,000) 1914....$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 $102,500c...July 1 1936
(Subject to call after July 1 1911.)
4½s'14 J-J $60,000........
TOTAL DEBT Apr 1915..$162,500
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$100,000c....June 1 1929
4s '10 F-A 300,000c....Feb 1 1930
4½s'14 J-J 135,000.....Jan 1 1934
Road Bonds.
3½s'01 A-O$550,000c..Oct 1 a1931
3½s'02 M-N 550,000c...Nov 1 a1932
4s '03 M-N 550,000c..Dec 28 1933
4s '04 M-N700,000c....May 1 1934
4s '04 J-D 700,000c....June 1 1934
4s '05 M-S 1,500,000c...Mch 1 1936
4s '07 F-A 500,000c...Feb 1 1937
4s '07 A-O 500,000c....Apr 1 1937
4s '08 F-A 1,000,000c. Feb 1 1938
4s '09 A-O 1,000,000c. Apr 1 1939
4s '10 M-S 1,000,000c. Mch 1 1940
4s '11 F-A 1,000,000c. Feb 1 1941
4s '12 J-J 500,000c....Jan 1 1942
4s '12 --- 200,000c.....Oct 1 1942
4s '13 --- 1,000,000c....Jan 1 1943
4½s'14 J-J 1,000,000c....Jan 1 1944
Refunding Bonds.
4s '12 A-O $540,000c....Oct 1 1942

ALLEGHENY COUNTY (*Conc.*)—
Bridge Bonds.
4s '10 A-O$750,000c...Oct 1 1940
4s '11 J-D 1,550,000c..Dec 1 1941
4s'12 F-A 1,800,000c...Feb 1 1942
4¼s'13 ... 550,000c...Mar 1 1943
4¼s'14 J-J 550,000c...Jan 1 1944
Juvenile-Home Bonds.
4s '11 M-S$300,000c...Mch 1 1941
4s '14 J-J 100,000c...Jan 1 1944
4s '13 J-J 100,000c...June 1 1943
Memorial Hall.
4s '07 A-O $1,000,000c Oct 1 1937
4s '09 J-D 400,000c.J'ne 1 1939
Outstanding Mortgage.
4s ... $600,000c...Sept 25 1943
Jail & Court-House Ext. Bonds.
4s '06 A-O$400,000c...Oct 1 1926
4¼s'13 M-N1,100,000c..Nov 1 1943
Jail Bonds.
4s '05 M-S$600,000c...Mch 15 1925
BOND. DEBT Jan 1 '15 $23,425,000
Sink. funds (cash & bds.) 3,955,508
Total assessed val.... 1,213,752,050
Real value (est.)...... 1,500,000,000
County tax (per $1,000) 1912 .$3.25
Population in 1910...... 1,018,465
a Subj. to call 20 yrs. aft. date.
*The Act of 1863 requires $25,000 of these bonds to be retired yearly on Jan. 1, beginning with lowest numbers outstanding.
INT. on compromise bonds payable at Fourth St. Nat. Bank, Phila.; on all other bds. by Comptroller only.
TAX-EXEMPT.—With the exception of road 4s and jail bonds due 1925, the bonds are tax-free to the holder.

ALLENTOWN.
City is the county seat of Lehigh County. Bonds tax-free to holder.
Water Bonds.
3½s'04 M-S $95,400c Mar 1 '19-'34
(Part due every 5 years.)
4s '07 F-A 54,600c...Aug 1 a1937
Street Bonds.
4s '07 F-A $14,500c...Aug 1 a1937
Refund. Bds.
3½s'02 J-J $3,700c...Jan 1 a1932
3½s'03 J-J 5,600c...Jan 1 a1933
3½s'04 J-J 8,500c...Jan 1 a1934
Park Bonds.
3s '07 F-A $10,900c...Aug 1 a1937
Sewer Bonds.
4s '10 F-A $34,500c...Aug 1 a1940
City Bonds.
3½s'01 J-J $38,000c...July 1 a1931
4s '12 F-A 55,000c...Aug 1 a1942
Refund. Water.
3½s'99 A-O $32,000c...Oct 2 a1929
BOND. DEBT Apr 6 '15...$352,700
Water debt (included)..... 182,000
Sinking fund............. 42,300
Ass'd val. sub. to tax '15.47,198,625
(Assessment about 70% actual val.)
Total tax (per $1,000) 1914....$15.90
City tax (per $1,000) 1914.....$6.40
Population in 1910..........51,913
a Subject to call 5 yrs. aft. date.
INT. payable at office of Treas.

ALLENTOWN SCHOOL DIST.
4s '15 J-J $58,000..........1940
4s '15 J-J 70,000..........1945
3½s'00 J-J 25,000c.....Oct 1930
(Subject to call.)
4s '15 J-J 20,500..........1935
Bonds below due part every 5 years.
3½s'02 A-O $45,500.....Oct 1 1934
3½s'04 A-O 28,500....April 1934
4s '07 A-O 111,500....April 1937
4s '07 M-N 41,000....Nov 1937
4s '08 M-N 47,000....Nov 1937
4s '09 F-A 91,000....Aug 1939
4s '13 J-J 50,000....July, 1943
4s '11 J-J 200,000c....Jan 2 1911
4s '14 J-J 275,000c....July, 1944
BOND.DEBT May 21'15 $939,000
Sinking fund(cash & inv.) 207,212
Assess. val. '15 (¾ act.)..47,198,635
School tax (per $1,000) 1915...$6.50
Population in 1915 (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 52,127.
Highway Bonds (*Opt. after 1917*).
4s '07 J-J $100,000c....July 1937
Imp. Loan 1895 (*Opt. after 1905*).
4s g '95 J-J $163,000c....July 1 1925
Water Bonds (*Opt. after 1911*).
4s '06 J-J $239,000c....July 1 1936
Water-Department Bonds.
4s '07 J-J $300,000c....July 1 1939
(Subject to call after July 1 1924)
4sg '94 J-J $138,000c....July 1 a1924
Refunding Water Bonds.
4s '06 J-J $300,000c....July 1 z1936
Improvement Assessment Bds.
4s '10 J-J $260,000c....July 1 a1940
Refunding Paving Loan of 1904.
4s '04 J-J $229,000c....Jan 1 1934
Street-Improvement Bonds.
4s '06 J-J $170,000c....July 1 s1936
4s '12 M-S 150,000c....Aug 1 a1942
BOND. DEBT Apr 3 '15—
City department......$1,050,000
Water department..... 971,000
Sinking funds (city dept.) 241,764
Water sink. fund.......... 127,500
Assess. va.l '14 (60% act.) 26,711,661
Total tax (per $1,000) 1913...$25.00
a Subj. to call 20 yrs. aft. date.
z 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 $225,000c&r..1916-1935
4s '06 J-D 55,000c&r..Dec 1 1936
School Bonds.
4s '00 M-N $44,500r....1915-1917
4s '09 M-S 90,000c....Mch 1 1939
Funding Bonds.
4s '07 A-O $120,000c....Apr 1 1937
BOND. DEBT Apr 6 '15...$534,500
Sinking fund......... 59,982

Value school property 1914 $1,255,392
Assess. val. '14 (½ act.)..27,226,711
School tax (per $1,000) 1914...$10.00
Population in 1915 (est.)....60,000
INT. at Cent. Tr. Co., Altoona.

AMBRIDGE.
This borough is in Beaver County.
Population 1910, 5,205.
Water Plant Purchase Bonds.
4½s'13 J-D$125,000c June 2 '18-'42
Garbage Plant & Paving.
s ... $35,000............
BOND. DEBT Apr 2 '15...$160,000
Floating debt........... 15,000
Assessed valuation 1914...3,921,143
Tax 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............ 13,130
Asses.val.'13(1½ 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*)
3½s'14 F-A $43,500r....1917-1926
(Subject to call at any time)
BOND. DEBT May 1915 $43,500
Assessed valuation 1914..16,049,782
(Assessment 1-3 actual value
State & Co. tax (per $1,000 '14 $10.00
Population in 1910..........67,880
INT. payable at County Commissioners' office.

ARNOLD.
This borough is in Westmoreland Co.
Improvement Bonds.
s '06&'09 ... $17,500.........
4¼s'10 ... 45,000....July 1 1940
6s '15 ... 33,907.86......1920
TOTAL DEBT May 1913...$62,500
Assess. valuation 1913....1,380,990
Boro. tax (per $1,000) 1911....$12.00
Population in 1910..........1,818

ASHLAND.
This borough is in Schuylkill Co.
Inc. Feb. 13 1857. Bonds are all tax-free to holders. Pop. 1910, 6,855.
Refund Improvement Bonds.
4s '13 Jan $26,000r....Jan 3 a1928
Water-Improvement Bonds.
4s '91 A-O $33,200r....Jan 1 1916
(Subject to call after Oct. 1 1900.)
4s '95 J-D 12,000r....Dec 1 a1918
BOND. DEBT Apr 2 '15....$71,200
Temporary loans.......... 6,600
Assess.val.'14(3-5 to ½ 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.
4½s'97 J-J $12,000c......Jan 1 1927
Street and Sewer Bonds.
4½s'99 J-J $25,000c......July 1 1928
Refunding Bonds.
4½s'08 J-J $17,000c......July 1 1934
Municipal-Improvement Bonds.
4½s A-O $7,500c......Oct 1 1927
4½s'14 M-N 22,000....Nov '15-'26
BOND. DEBT Apr 12 '15...$83,500
Floating debt........... 29,893
Sinking fund............ 9,870
Assess. val. (½ act.) '15...3,134,190
Total tax (per $1,000) 1911...$16.75
INTEREST payable in Pittsburgh at Real Est. Sav. & Tr. Co. of Allegheny, at the Fidelity T. & T. Co. and at the First Nat. Bank, Aspinwall.

AVALON.
This borough is in Allegheny Co
Bonds tax free to holders.
Street-Improvement Bonds.
4½s'08 A-O $75,000c..Apr 1 '30-'37
Funding Bonds.
4½s'08 J-D $10,000c....Dec 2 1927
BOND. DEBT Jan 1 1915..$182,500
Assessed valuation 1914...4,641,880
Tax rate (per $1,000) 1915...$9.50
Population in 1910..........4,317

BALDWIN TWP. SCH. DIST.
This district is in Allegheny Co
4½s'03 J-D {20,000c.Dec 1 '18&'23
{30,000c.Dec 1 '28&'33
(Baldwin Dist. liable for 61.55%, $30,775; Carrick Sch. Dist. 38.45% $19,225.)
4½s'07 J-J 60,000c.July'27'32&'37
4½s'09 J-D {5,000....June 1 1929
{1,000....June 1 1934
{10,000....June 1 1939
BOND. DEBT July 6 '14..$115,775
Sinking fund............ 21,992
Property owned by dist..... 139,050
School tax duplicate 1914... 46,500
School tax (per $1,000) 1914... 56.00
INTEREST on first issue payable at Colonial Trust Co., Pittsburgh; on second issue at First Nat. Bank of Castle Shannon; on 3d issue at First Nat. Bk. of Birmingham in Pittsb.

BEAVER.
This borough is in Beaver County.
Paving & Water Wks. Impt.
4½s'14 ... $18,000....1917-1944
Refunding Bonds.
4½s'13 J-D $15,000....1916-1942

Sewer Bonds (Part due ev. 5 yrs).
5s '08 A-O $25,000c....Oct 1 1936
Paving Bonds.
4½s'11 F-A $19,000...Aug 1 '15-'41
5s '14 J-J 18,000c....1916-1943
Municipal-Building Bonds.
4½s'11 F-A $28,000....Aug 1 '15-'41
BOND. DEBT May 1914. $154,920
Assess. val. '14 (abt.3-5act) 2,950,000
Tax rate (per $1,000) 1912...$10.00
Population in 1910..........3,456

BEAVER COUNTY.
Beaver is the county seat.
Bridge Bonds.
4s '06 M-S$464,000r..Sept 1 '15-'32
(Various amts. yrly. V. 82, p. 173.)
4s '10 J-J $54,000c..........1940
BOND. DEBT Jan 1 '15... $518,000
Assessed val. real est. '14.49,747,541
County tax (per $1,000) 1914...$6.00
Population in 1910..........78,353
INT. payable at Treas. office and at Harris, Forbes & Co., N. Y.

BEAVER FALLS.
This borough is in Beaver County
Inc. Nov. 9 1868. Pop. '10, 12,191
5s Var $18,000c......1924-1939
Garbage Crematory Bonds.
4½s J-D $13,500c..June 1 '15-'38
Sewer Bonds.
4½s'13 A-O$110,000c..........1941
Refdg. Bds. (*tax free to holder*)
4½s'05 F-A $18,000c....1915-1939
Street Bonds.
4½s'11 s-a $12,600c...Part yearly
BOND. DEBT Apr 1 1915 $171,100
Floating debt........... 111,272
Assess. val. '14 (½ act.)..6,669,195
Total tax rate (per $1,000) '14.$28.00
INTEREST at Treasurer's office.

BEAVER FALLS SCHOOL DIST.
Redeeming and Refunding.
4½s J-D $35,000c...$1,000 y'rly
New High School.
4½sM-N*$65,000c$6,000 ev. 2 yrs.
5th Ave. School Bldg.
5s F-A $11,000c..$1,000 yearly
Library Bonds.
3½s M-N*$5,000c....$500 y'rly
BOND. DEBT Apr 10 '15..$116,000
Notes outstanding...... 28,700
Sinking fund............ 17,500
Assess. val. (abt.40%act.) 5,695,923
Tax rate (per $1,000)........$11.00
Population in 1915 (est.)....12,000
* Bonds tax-free to holder.
INT. payable in Beaver Falls.

BELLEFONTE.
This borough is in Center County.
Inc. 1801. Population '10, 4,145.
Refunding Bonds.
3½s A-O $47,500c..Apr 1 '19&'24
4½s F-A 8,000c......1914-1921
BOND. DEBT May 15'15. $93,000
Floating debt (est)........ 43,630
Sinking fund............ 25,812
Assess. val. (2-3 act.) '14. 1,703,405
Total tax (per $1,000) 1914...$36.00
INTEREST on the 3½s is payable at the Farmers' & Mechanics' Bank in Philadelphia; on the 4s in Bellefonte. Bonds are tax-free to holders.

BELLEVUE.
This borough is in Allegheny Co.
Question of annexation to Greater Pittsburgh defeated Feb. 18 1908.
5s '93 ... $4,000............
4½s'97 ... 29,000............
4s '02 ... 37,000............
Street Bonds.
4½s'11&'12 75,000............
Impt. Bonds (*Tax-free*).
4s '05 ... $70,000............
4½s'08 J-D 100,000c..June 1 '19-'38
Sewer Bonds.
4s '98 ... $48,000......1914-1924
4s '99 J-D 40,000.Dec '25 to '28
Borough-Hall and Fire-House.
4s '09 M-S $25,000...Sept 1 '35-'39
BOND. DEBT Jan 1 1915. $418,000
Assess. val. '13 (½-¾ act.) 9,035,050
Total tax (per $1,000) 1914...$15.50
Population in 1910..........6,323
INTEREST payable at the Bellevue Realty Savings & Trust Co.

BELLEVUE SCHOOL DISTRICT.
High School Building.
4½s'14 ... $174,000............
BOND. DEBT Jan 1913... $233,000
Assessed valuation 1910...7,833,820
School tax (per $1,000) 1914...$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 4½s of 1910 are tax-free to holders. Population '10, 1,828.
Street-Improvement Bonds.
5s '93 M-N $2,000cYearly to 1923
4½s F-A 1,000cYearly to 1915
5s '07 M-S 4,000c....1917-1924
4s '00 M-N 14,000cYearly to 1925
5s '04 M-N 6,000c....1920-1931
5s '06 J-D 34,000c..June 1 '15-'35
5s '07 A-O 25,000c....1917-1936
4½s'09 J-D 10,000c....1915-1938
4½s'10 M-S 10,000c....Sept 1 1930
4½s'13 A-O 30,000....1919-1936
BOND. DEBT Apr 9 '15..$135,500
Sinking fund............ 19,713
Assess. val. '14 (80% act.) 3,091,710
Boro tax (per $1,000) 1914...$9.00
INT. at Pittsburgh Trust Co

BERKS COUNTY.
Reading is the county seat. Bonds are tax-free to holders.
3½s'12 M-N $425,000c..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 und r 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:
Refunding Bonds.
4½s'15 ... $37,000c....Jan 2 1945
(Subject to call after 1925)
Water Bonds.
4s '12 M-N $50,000c....May 1 1942
(Subject to call beginning 1922
4s '14 F-A $15,000c...Aug 10 1944
Street Bonds (*opt. beg. 1902*).
4s '97 M-S $55,000c...Sept 1 1927
Borough-Improvement Bonds.
4s '07 M-N $36,000c....Nov 1 1937
Old Boro. of Bethlehem Bonds.
4s '86 A-O $50,000c....Apr 1 a1916
4s '86 A-O 25,500c....Apr 1 1916
4s '90 A-O 8,000c....Apr 1 a1920
4s '09 A-O 15,000c....Apr 1 z1939
Boro. of W. Bethlehem Bonds.
3½s'00 F-A $2,100c....Feb 1 a1930
3½s'01 J-D 5,000c....June 1 a1931
3½s'03 F-A 4,000c....Aug 1 a1933
BOND. DEBT Apr 1915...$302,600
Sinking funds............ 16,561
Assess. val. '14 (60% act.).8,106,881
Total tax rate (per $1,000) 1913—
Northampton County side...$19.00
Lehigh County side.......19.00
Population in 1910..........12,837
a Subj. to call 10 years after date; x 15 years after date.
INT. payable at office of Treas.

BETHLEHEM SCHOOL DIST.
3½s J-D $22,000..........1931
3½s A-O 47,300..........1922
4s '11 J-J 54,000....July 1 1941
(Optional after July 1 1921.)
BOND. DEBT Apr 2 '15...$123,300
Assess. val. 1914........8,133,134
School tax (per $1,000) 1914...$7.00
Population in 1914 (est.).....14,500
Bonds are tax-free to holder.
INT. at Lehigh Valley Nat. Bank, Bethlehem.

BLAIR COUNTY.
Hollidaysburg is the county seat.
All of the bonds are tax-free to holder
Impt. Bonds (*opt. after 1917*).
4s '07 J-J $200,000r....Jan 1 1927
Bldg. Bonds (*opt. after 1915*).
3.65s'05 F-A$160,000r....Aug 1 1935
BOND. DEBT Apr 6 '15...$360,000
Assessed valuation 1914..45,610,253
County tax (per $1,000) 1915...$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*).
4½s'13 A-O $40,000 c....1923-1942
s ... 23,000............
TOTAL DEBT May 1915..$63,000
Sinking fund............ 4,800
Assess. val. '14 (1-3 act.).. 960,515
Boro. tax (per $1,000) 1914...$7.00
INT. payable at Treasurer's office.

BRADDOCK.
This borough is in Allegheny Co.
Inc. June 8 1867. Pop. '10, 19,357.
4½s'13 J-D 150,000............
Funding & Street-Impt. Bonds.
4s '05 M-N$109,000c............
Reservoir Bonds.
4½s M-S $57,500c............
Funding & Improvement Bonds
4s J-J $59,000c............
Improvement Bonds.
4½s A-O $48,000............
TOTAL DEBT Apr 1915..$423,500
Tax val. '14 (½ actual)..12,100,560
City tax (per $1,000) 1913.....$7.00
Population 1910..........19,357
INT. at Borough Treasurer's office.

BRADDOCK SCHOOL DISTRICT.
4½s'14 M-N$230,000c.May 1 '15-44
NET DEBT April 1915... $389,000
Assess. val. '13 (2-3 act.).12,096,610
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.
3½s'01 M-S $7,000c.$1,000 yearly
4s '09 J-J $22,200c....Jan 1 1930
(Subject to call after Jan. 1 1914.)
Bridge & Pav. (*opt. Apr. 1 '16*).
4½s'11 A-O $16,000c....Apr 1 1934
Water Bonds (*opt. after 1914*).
4s '09 J-J $45,000c..July 1 '15-'21
Refunding (*opt. Jan. 1 1918*).
4½s'13 J-J $15,000c....Jan 1 1933
City-Building Bonds.
4s Apr $19,800c....1916 & 1926
Congress Street Bonds.
3½s'06 F-A $6,500c..Jan 1 '16-'40
BOND. DEBT Apr 1915..$138,500
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.

BRADFORD SCHOOL DISTRICT
Building Bonds.
4½s'15A-O *$75,000c..due $2,000 & $3,000 in alternate years.
5s ... $12,000c..$2,500 yearly
4s ... 3,000c..$1,000 yearly
* This issue is tax-free.
BOND. DEBT Apr 30 1915.$91,000
Floating debt........... 10,000
Sinking fund............ 7,957
Assessed val. 1914.......5,340,000
School tax (per $1,000) 1914..$14.00
Population in 1915 (est.).....15,000
INT. at Dist. 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 $9,000c....Oct 1 1943

BRISTOL (Concl.)—
Water Bonds (Tax-free).
4½s'12 F-A$100,000c..Feb 1 '22-'43
Sewer Bonds (Tax-Free).
4½s'11 A-O $63,000c..cApr 1 '21-'40
BOND. DEBT Apr 1915...$172,000
Assessed valuation 1914...3,250,000
Tax rate (per $1,000) 1913...$19.75
INTEREST at Bristol Trust Co.

BROOKVILLE.
This borough is in Jefferson County
General Boro. Bds. (Tax-free).
4s .... $26,000 ....
Water-Works-Purchase Bonds
5s '12 J-J $10,000c...Jan 1 '16-'38
(Unpaid bonds opt. aft. Jan. 1 '17.)
GEN. BD. DT. Apr 1915...$26,000
Water debt (additional)...... 110,000
Assess. val. '15 (60% act)..1,460,000
Tax rate (per $1,000) 1915...$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 $1,500c....$500 yearly
Street-Improvement Bonds.
4s ...... A-O $22,000c..$1,000 yearly
4½s'11 M-N 35,000c.1921,'31 & '41
BOND. DEBT Apr 1914...$54,500
Assess. val. (¼ 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 $16,000c..$7,000 yearly
4s '07 J-D 30,000c 1924-1928
Street-Improvement Bonds.
4s '06 J-D 20,000c 1922-1924
Viaduct Bonds.
4½s'11 ...... $90,000 ....
Funding Bonds (opt. beg. 1926).
4½s'11 J-D $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 $90,000c...$10,000 yrly
4s ...... A-O 24,000c....1,500 yrly
4s ...... J-D 16,000c..... 2,000 yrly
TOTAL DEBT Apr 1 '13...$130,000
Sinking fund.................5,000
Assessed valuation 1913..27,500,000
(Assessment 40 to 50% actual value.)
State & Co. tax(per$1,000) '12.$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 $56,000c.Sep 2'17,'22,'27
4s '09 M-S 25,000c.Mch 1 '19 & '24
3½s'00 F-A 32,000c 1921-1931
3½s'01 J-D 6,000c 1922
3s '01 M-S 39,000c 1931
(Optional beginning 1916.)
4s '10 M-N 50,000c 1940
(Subject to call $15,000 in 10 years,
$15,000 in 15 years and $20,000 in
20 years.)
4½s'12 A-O 25,000c...Apr 15 1942
(Optional after 5, 10 and 15 years.)
4½s'12 A-O $55,000c...Apr 1 1922
120,000c..Apr 1 '27 & '32
BOND. DEBT Mar 1 1915..$233,000
Sinking fund................67,684
Assessed valuation 1915..10,233,665
(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.
4½s'13 M-S $12,000c...Mar 1 1925
General Bonds.
4s ...... J-D $15,000c.Dec 18 '15-'25
Paving Bonds.
4½s ...... M-N $27,000c.Mch 1 '15-'28
Sewer Bonds.
4s ...... J-D $26,500c..Dec 1 '15-'27
4½s'08 J-D 4,000c ....
TOTAL DEBT May 8 '15...$84,500
Sinking fund................8,200
Assess. val. (4-5 act.) 1915..2,733,000
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)
4½s'13 J-J $50,000...Jan 1 1943
TOTAL DEBT May 1915...$72,750
Assessed valuation 1914.27,646,350
County tax (per $1,000) 1914...$2.50
Population 1910............52,846

CARLISLE.
This borough is in Cumberland Co.
4s .... $12,500....Jan 1 1924
4s .... 18,200....Apr 1 1924
4s .... 7,500....May 1 1926
4s .... 17,000....Mar 1 1927
4s .... 76,500....July 1 1941
General Borough Purposes.
4s ...... A-O $15,000...April 1 1916
4s ...... J-J 2,800c....July 1 1921
Funding Bonds.
4s ...... A-O $13,000c...April 1 1923
4s ...... J-D 14,300c...Dec 1 1923
4s ...... A-O 10,800c...April 1 1925
Steam-Roller Bonds.
4s ...... J-D $8,000c...June 1 1922
BOND. DEBT Apr 2 '15...$195,000
Floating debt................71,265
Sinking fund................16,695
Assess. val. (2-3 act.) '10..4,395,540
Total tax (per $1,000) 1910...$19.05
Population in 1910..........10,303
INT. at Farmers' Tr. Co., Carlisle.

CARLISLE SCHOOL DISTRICT.
Building Bonds (Tax-free).
4s '14 J-J $92,000c....July 1 1944
(Subject to call beg. July 1 1924.)
BOND. DEBT Apr 1915...$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.
4½s'09 J-J $12,000c...July 1 '16-'18
General-Improvement Bonds.
4½s'03 A-O $23,000c....June 1 1933
4s '05 A-O 50,000c.....Apr 1 1935
Sewer Bonds.
4½s'98 J-D $41,000c.....June 1 1928
4½s'09 J-J 20,000c.....Jan 1 1931
4½s'09 J-J 10,000c....July 1 '19-'20
Street Bonds.
4½s'98 J-D $25,000c.....June 1 1928
4½s'01 J-J 10,000c.....Jan 1 1931
4½s'09 J-J 90,000c....July 1 '21-'38
General Municipal Bonds.
4½s'96 J-J 32,000c...Jan 15 1919
4½s'97 M-S 12,000c...Sept 15 1921
4½s'09 J-J 13,000c....July 1 1915
BOND. DEBT Apr 1914...$303,000
Assessed valuation 1913...6,830,100
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.
General Impt. Bonds.
4s .... $10,000c...Jan '20 & '25
Street Impt. Bonds.
4s .... $6,000c...Oct '15 & '20
6,000c...Oct '25 & '30
Sewer Bonds.
4s .... $75,000c.Jan '16-'21&'26
50,000c...Jan '31 & '36
Park & Equip. Bonds.
4½s'13 J-D $40,000c...Dec 1 '18 and
every 5 years thereafter
Impt. & Sewer Bonds (Tax-free).
4½s'11 M-N $70,000cNov 1 1916-'41
(Part due every 5 years.)
TOTAL DEBT Dec 1914...$262,000
Sinking fund................33,750
Assess. val. '14 (80% act.)..6,288,660
Population in 1910............6,117
INT. on bonds of 1914 at Carrick
Bank, on others at Iron & Glass Dol-
lar Sav. Bank, Pittsburgh.

CATASAUQUA.
This borough is in Lehigh County.
Refunding Bonds (Tax-Free).
3½s ...... s-n $10,700c 1927
Bridge Bonds (Tax-Free).
3½s ...... s-n $8,600c 1935
Water-Works (Tax-Free).
4s ...... s-n $35,000c .....1930 & 1940
BOND. DEBT Apr 8 '15...$103,200
Sinking funds...............23,200
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 $45,000c....July 1 1941
(Subject to call July 1 1916.)
4s '12 J-J 30,000c....July 1 1942
(Subject to call July 1 1922.)
TOTAL DEBT Apr 1915...$75,000
Assessed valuation 1914...2,672,735
School tax (per $1,000) '14-'15$10.50
Population in 1910 (est.).....5,500
INT. at Nat. Bank of Catasauqua.

CHAMBERSBURG.
This borough is the capital of
Franklin Co. Inc. 1784.
3½s'03 A-O $20,000c.....Apr 1 1933
(Subject to call after April 1 1908.)
4½s'12 M-S $45,000c.....Sep 1 '15-'42
Impt. Bonds (part due every 5 yrs.)
4½s'10 J-D $280,500.....1915-1940
Ref. Bonds (opt. aft. 1909).
3.85'99 J-J $90,500c....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 ...... $200 1915
5s '96 ...... 2,300 1917
4s '99 ...... 63,000 1929
4s '01 ...... 11,000 1925
5s '04 ...... 32,000 1932
4½s'07 ...... 16,000 ....
4½s'14 J-J 75,000....July 1 1944
Refunding & Street Bonds.
4½s'13 J-J $17,000.....July 1 1938
BOND. DEBT Jan 1 '15...$218,100
Sinking fund................1,600
Assess. val. '14 (60% act.)..3,500,000
Boro tax (per $1,000) 1914...$11.00
INT. at Bank of Charleroi.
TAX-EXEMPT—Bonds of 1894,
1896, 1899, 1901 and 1914 are tax-free
to holders. Bonds of 1904 subject
to tax.

CHARLEROI SCHOOL DIST.
Bonds are tax-free to holders.
4½s'07 M-N $56,000c.May 1 '16&19
12,000c.May1'22'25'31
5,000c....May 1 1928
4½s'12 J-J 70,000c..July 1 '15-'42
(See V 94, p 1641, for maturity.)
BOND. DEBT July 1 1915 $136,500
Assessed valuation 1915...3,504,795
School tax (per $1,000) 1915...$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.
4s '14 ...... $75,000 ....

Refunding Bonds.
3½s'99 J-J $176,000c....July 1929
4s '07 J-J 200,000c....July 1 1937
(Subject to call July 1 1917.)
Paving Assessment Bonds.
4½s $1,000c {Iss'd at different dates;
4½s 235,500c{no fixed date to mature;
5s 25,000
Sewer assess. 5s...........$2,900
City Bonds.
3½s'03 A-O $60,000c.Apr 1 '23 & '33
3½s'04 J-J 70,000c....July 1 1934
4s '09 J-J 70,000c....Jan 1 1939
4½s'10 J-J /200,000c.July 1 '15&'20
\100,000c....July 1 1925
4½s'11 J-J 390,000cJ'ly1'30-'35-'40
BOND. DEBT Apr 9 '15..$1,251,000
Assessment debt (add'l)...255,400
Sinking fund...............262,161
Assess. val. '14 (2-3 act.).19,512,961
City tax (per $1,000) 1915...$10.00
Total tax (per $1,000) 1915...19.50
Population in 1910 (Census)..38,537
INT. at City Treasurer's office.

CHESTER SCHOOL DISTRICT.
3s '98 ...... *$16,500.........1908
3½s'94 ...... *70,000.........1914
4½s'12 M-N $20,000.........1932
60,000....1937 & 1942
4½s'13 ...... 75,000.........
High-School Bonds.
3½s'01 J-J $125,000c...July 1 1931
4s J-D 30,000c...May 1 1934
BOND. DEBT Apr 1 '15..$396,500
Sinking fund...............105,648
Assessed valuation 1914..19,512,961
School tax (per $1,000) 1913...$6.00
Bonds are tax-exempt.
INTEREST is payable at the Dela-
ware County Trust Co. in Chester.
* Held as investment in sinking fd.

CLAIRTON SCHOOL DISTRICT.
This district is in Allegheny Co
Bonds are tax-free to holder.
4½s J-D $51,500c ....
4½s F-A 60,000c ....
4½s A-O 20,000c ....
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-D $57,219c.July 1 '15-'26
BOND. DEBT Apr 2 1915..$57,219
Assess. val. '14 (3½ act.)...9,200,000
Poor & bond tax (per M) '15..$3.60
Population in 1910...........36,638
INT. paid at Co. Treas. office.

CLEARFIELD.
This borough is in Clearfield Co.
Improvement Bonds.
4½s'14 J-J $38,600c.....Sept 1 1934
(Subject to call beginning 1919)
TOTAL BOND. DEBT............(?)
Population in 1910............6,851

CLINTON COUNTY.
Lock Haven is the county seat.
Refunding Bonds.
4s J-D $58,600c a1931
4s M-S 39,400c a1931
4s A-O 17,000c a1930
4s A-O 49,000c r1920
4s J-J 28,500c r1920
BOND. DT. aft July 1 '15 $192,500
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
a Opt. 10 years before maturity;
r 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.
3½s'03 J-J $30,000r..July 1 '14-28
4½s'12 M-N 25,000....Nov 1 1942
Refunding Bonds.
4s J-J $76,500c...July 1 1941
Re-paving Streets.
4½s J-J $1,500c...Y'ly to 1915
Improvement Bonds.
4.4s'00 J-J $17,400r 1930
Water Bonds.
4s '07 J-J $11,000r....Jan 1 1927
4s '96 J-J 6,900r 1926
4½s'14 J-J 135,000 ....
BOND. DEBT July 23 '14.. $165,400
Sinking fund................10,000
Assess. val. (½ 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.
3½s A-O $17,000c...Oct 1 '15-'31
1.40s F-A 15,000c...Feb 1 1926
(Subject to call.)
4s A-O 15,000c....1924-1938
4s '06 J-J 22,000c....Jan 1 1937
(Subject to call $1,000 yearly begin-
ning Jan 1 1908)
4.90s A-O $4,600c...Apr 1 1916
(Subject to call.)
4½s'13 J-J 36,000c 1928-1942
4½s'15 J-J 115,000c 1916-1945
BOND. DEBT May 8 '15...$224,600
Assess. val. (2-3 act.) '15..6,272,230
School tax (per $1,000) 1914...$8.00
Population in 1915 (est.)....13,500
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).
3½s'99 J-J $88,000r 1929
BOND. DEBT Jan 1 1915..$88,000
Sinking fund................6,445
Assessed val. (real est.) '15.$3,666,905
(Assessment about 50% actual value)
Total tax (per $1,000) 1915...$19.50
INT at the Columbia Trust Co.

COLUMBIA COUNTY.
Bloomsburg is the county seat.
Bridge Bonds.
4s 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 city is in Fayette County.
Incorp. as a borough 1806 and as 3d-
class city in 1911. All bonds, with
the exception of the sewer issue, are
tax-free to holders. In 1909 absorbed
the boroughs of Connellsville and
New Haven. Population '10, 12,845.
Street Bonds (Opt. after 5 years).
4s F-A $3,000c 1917
Funding & Street Bonds.
4½s'15 J-J /$30,000r 1920-1925
\70,000r 1926-1935
Refunding Bonds.
3½s F-A $12,500c 1920
(Subject to call after 5 years)
s'08 A-O $47,500....Oct 1 1933
West Side Bonds.
.s ...... $12,500 ....
Sewer Bonds (Opt. after 5 years).
4s M-N $30,000c 1923
TOT. DEBT Dec 31 1914. $105,500
Assessed val. '14 (1-3 act.)..5,059,336
Total tax (per $1,000) 1914...$30.50

CONNELLSVILLE SCH. DIST.
Bonds are all tax-free to holders.
School Bonds.
5s '08 J-D /$3,000c..Dec 1 '15-'16
\2,500c...Dec 1 1917
4½s'05 J-D 24,000c.Dec 1 '14-'19
(See V. 81, p. 1624, for maturity)
New Haven Bonds (Assumed)
4½s'13 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
Connellsville; on bonds due 1913-1919
at Safe Deposit & Tr. Co., Pitts-
burgh; on 4½s of 1910 at First Nat.
Bk., Connellsville; on 4s due 1919 at
Second Nat. Bk., Connellsville.

CONSHOHOCKEN.
This borough is in Montgomery Co.
Bonds are tax-free to holder.
Street Bonds.
4s $32,000 1931
4s 14,000 1936
4½s 50,000 1940
4½s 75,000 1941
4½s'14 ...... 12,000 1935
4½s'13 ...... 27,000c.Apr 1 '28-'43
(Part every 5 years)
BOND. DEBT Apr 6 1915..$210,000
Sinking fund................24,568
Assess. val. '15 (30% act.).3,308,100
Boro. tax (per $1,000) 1915...$7.50
Population in 1910...........7,480
INT. payable part at First Nat
Bank, Conshohocken, and part a
Guarantee Tr. & Safe Dep. Co.,Phila

CONSHOHOCKEN SCH. DIST.
Bldg. & Fund. Bds. (tax-free)
4½s'13 M-N $63,000c 1923-1943
(Part each 5 years)
BOND. DEBT Apr 1915...$63,000
Sinking fund................5,301
Assessed valuation 1914...3,250,000
Tax rate (per $1,000) 1914...$7.00
Population in 1914 (est).....7,000
INT. at Tradesmen's Nat. Bank,
Conshohocken.

CORAOPOLIS.
This borough is in Allegheny Co.
4½s A-O $26,500c ...1926 &1927
4s J-J 43,000 1930
4s A-O 48,000 1926
4s J-D 20,000 1932
Improvement Bonds.
4½s'07 J-J $40,000c...July 15 1937
Street & Sewer-Impt. Bonds.
4½s'08 J-J $20,000c...July 1 1938
BOND. DEBT Apr 1 1915..$228,000
Floating debt (about)........38,800
Sinking fund (about)........30,500
Assess. val. '15 (60% act.).5,000,000
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 $62,200c....May 1929
BOND. DEBT Jan 4 1915..$62,200
Assessment debt (add'l).....11,900
Total tax. val. '14 (60% act.).2,130,690
Total tax (per $1,000) 1914...$15.00
Population in 1910............5,991
INT. payable at City Treasury

CRAFTON.
This borough is in Allegheny Co.
Sewer, Street & Funding Bonds.
/$7,000c.June 1 '15-'21
4s '06 J-D \24,000c.June 1 '22-'33
\30,000c.June 1 '34-'36
4½s'95 M-S 8,000c...1916, 1919,
'22 & '25
4s '98 M-S /8,000c...1916, 1919,
\ '22 & '25
500c 1926
4s '99 M-S /4,000c...1918 & 1923
\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...1915,'17&'28
\15,000c ...1929-1931
/12,000c...1932-1933
4s '06 M-S \20,000c ...1917-1936

CRAFTON (Concluded)—
Funding Bonds (Tax-free).
        $3,000cNov 1'20-22-25
4s '09 M-N {6,000cNov 1'23-34-26
       {6,000c.Nov 1 '27-'28
       {20,000c. Nov 1 '37-'38
BOND. DEBT May 1 '15__$203,000
Floating debt_____ 52,200
Sinking fund_____ 2,394
Assessed val.'15(80% act.).6,430,490
Tax rate(per $1,000) 1915____$6.00
Population in 1910_____4,583
INT. at First Nat. Bk. in Crafton.

CRAFTON SCHOOL DISTRICT.
Bldg. & Equip. Bds. (tax-exempt).
4½s'13 J-J $110,000__Jan 1 '16-'43
4s '01 ___ 40,000_____
4s '05 ___ 21,000_____
4s '06 ___ 34,000_____
4½s'08 ___ 10,000_____
4½s'09 ___ 8,000_____
4½s'15 M-N {8,000_____1944
       {7,000_____1945
BOND. DEBT Apr 1915__$235,000
Assessed valuation 1915__6,430,190
Population in 1914 (est.)____5,000
INT. at First Nat. Bk., Crafton.

DARBY.
This borough is in Delaware Co.
Street-Impt. Bonds.
4½s'15 J-J $30,000____Jan 1 1945
(Subject to call beginning Jan 1 1935)
BOND. DEBT Apr 1915___$70,000
Assessed valuation 1914__3,094,000
Tax rate (per $1,000) 1914__$21.20
Population in 1910_____6,305
INT. at office of Boro. Treasurer.

DARBY SCHOOL DISTRICT.
4½s'15 A-O $35,000_____
BOND. DEBT Apr 12 '15__$99,000
Total assessed val. 1915__3,093,845
School tax (per $1,000) 1915__$1.00

DAUPHIN COUNTY.
County seat is Harrisburg. Bonds
are tax-free to holder.
3s '02 J-D $551,000c__Dec 1 1932
3½s'03 A-O 121,000c__Apr 1 1918
Refunding Bonds.
3s '01 J-J $249,000c___Jan 1 1931
BOND. DEBT May 8 '15 $421,000
Sinking fund_____ 253,023
Assess. val. '14(¾ act.)__75,306,035
County tax (per $1,000) 1914__54.00
Population in 1910_____136,152
INT. payable at Co. Treas. office.

DICKSON CITY SCHOOL DIST.
_s ___ 50,000_____
_s ___ 4,000_____
5s '11 M-N $40,000c.May 1'21&'31
BOND. DEBT May 17 '15__$93,000
Sinking fund_____ 17,355
Assessed valuation 1914__5,378,120
School tax (per $1,000) 1914__$6.00
Population in 1915 (est.)____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.
4½s'10 F-A $22,000c____1916-1936
($2,000 in every even year.)
4½s'13 J-D 75,000__June 1 '32-'41
($7,000 in even, $8,000 in odd years.)
Sewer and Street Bonds.
4½s { F-A $13,000c____Aug 1 1919
4½s { F-A 16,000c____Aug 1 1924
4½s { F-A 19,000c____Aug 1 1929
4½s { F-A 7,000c____Aug 1 1931
4½s'12 J-D 48,000c.June 1 '31-'40
BOND. DEBT May 30 '15 $200,000
Sinking fund_____ 12,241
Assess. val.'14 (60% act.).3,984,530
Borough tax (per $1,000) 1914 $10.00
Total tax (per $1,000) 1914__$30.00
INTEREST is payable in Donora.

DONORA SCHOOL DISTRICT.
School Bonds (Tax-free).
4½s'06 M-N $24,000c__May 1 '16-27
4½s'02 M-N {12,000c____May 1 1919
        {8,000___May 1 1922
4½s'08 F-A 65,208c.Aug 1 '15-'35
4½s'13 J-D 100,000c.June 1 '32-'41
BOND. DEBT May 7'15. $218,000
Sinking fund_____ 15,000
Assessed val. 1914_____3,984,458
School tax (per $1,000) 1914__$17.00
INT. payable at Bank of Donora.

DORRANCETOWN SCH. DIST.
This district (P. O. Wilkes-Barre)
is in Luzerne County.
5s '11 F-A $36,000._____
5s '08 ___ 10,000_____
5s '12 ___ 25,500_____
BOND. DEBT July 1914___$71,500
Value of school property. '12.136,334
School tax (per $1,000) 1914__$6.50
INT. at Luzerne Nat. Bank.

DUNMORE.
This borough is in Lackawanna Co.
Inc. 1864. Population 1910, 17,615.
4½s'14 A-O 65,000c__Oct 1 '16-'43
Sewer Bonds.
4s g M-S $9,000c.Sept 1 '15&19
4½s g A-O 13,000c.Oct 1 '18&'21
Funding Bonds.
4½s g F-A $8,000c__Feb 1 '17&20
4½s g A-O 79,000c__Apr 1 '14-'39
General-Impt. Bonds.
4½s'11 J-J $62,000c__Feb 1 '14-'35
4½s'11 F-A 80,000c__Aug 1 '18-'40
4½s'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 Treas-
urer'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.
4½s'08 ___ $65,000c.Sept 1 '14-'32

4s ___ $10,000____1915-1922
5s ___ 37,500____1915-1930
4½s'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).
4½s'07 F-A $3,000c__Feb 1 '15-'17
Water Bonds (Tax-free).
4½s'95 M-S $5,000c_____1915
Street Bonds (Taxable).
4½s { M-S $64,000c ___1915-1926
4½s { J-J 47,000c ___1915-1930
Street Bonds (Tax-free).
4½s'07 F-A $65,000c__June 1 '23-'25
Sewer Bonds (Tax-free).
4½s'07 F-A $20,000c__Feb 1 '18-'27
General-Improvement Bonds.
4½s'10 A-O$150,000____1920-1940
Sewer Bonds (Taxable).
4½s { J-J $18,000c____1915-1925
4½s { M-S 8,000c____1915-1917
Bridge Bonds (Taxable).
4½s { J-D $16,000c____1915-1925
BOND. DEBT May 8 '14___$397,000
Assess. val. '13 (80% 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.
4½s { A-O $2,000c__Apr 1 '15-'16
5s { J-D 13,000c__J'ne 1 '15-'27
4s { J-J 28,000c.July 1 '15-'28
5s { F-A 5,000c.Aug 1 '15-'19
4s { A-O 10,800c__Oct 1 '15-'25
4½s'07 J-D 20,000c__June 1 '17-'36
4½s'13 J-J 250,000c.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____$5.50
Population in 1913 (est.)____17,000
INT. on $200,000 4½s at Du-
quesne Trust Co. or Bank of Pitts-
burgh, N. A., Pittsburgh; on $20,000
4½s at Duquesne Trust Co.; on
others at First Nat. Bk., Duquesne.

EASTON.
This city is situated in Northamp-
ton. Co. Inc. 1886. Pop'n '10, 28,523.
Various Municipal Purposes.
4s '14 J-J $29,700____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 '94 F-A $16,900c__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.
3½s'08 A-O$120,200c__Apr 1 1928
Street Bonds (opt. 5 yrs. aft. date)
3½s'99 J-J $1,200c.Jan 1 z'04-'29
4s '11 M-S 15,400c__Sept 1 1921
4s '12 J-J 45,000c.July 1z'17-'42
Ref. Bonds.
3½s'99 J-J $41,300c.Jan 1 z'04-'19
Public Playground Bonds.
4s '11 M-S $3,700c__Sept z'21-'31
Garbage-Disposal Bonds.
4s '10 M-N $32,000c__May 1 1929
Municipal-Bldg. & Fire-Sta. Bds.
4½s'02 J-J $15,000c.July 1z'07-'32
Fire-Dept. Bonds (opt. aft. 1912).
4s '07 A-O $26,500c__Oct 1 1037
Electric-Light Bonds.
4s '08 F-A $13,000c__Feb 1z'13-'28
TOTAL DEBT Jan 1 '15. $480,800
Sinking fund_____ 35,288
Assess. val. 1914_____25,200,000
City tax (per $1,000) 1914____$6.50
INTEREST payable by CityTreas.
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.
3½s'02 A-O*$34,500c___Oct 1 1922
4s '04 F-A *72,000c___Aug 1 1924
4s '09 M-S *65,000c___Men 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_____1922
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 874,050
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 pay-
able at the City Treasurer's office or
at Easton Trust Co., Easton.

EAST PITTSBURGH.
This borough is in Allegheny Co.
Inc. Apr. 1895. Street 4½s of 1906
and improvement bonds are tax-free
to holder. Population 1910, 5,615.
Improvement Bonds.
4½s'11 J-J $11,000____1915-1936
Street Bonds.
5s J-J $10,500c.Part y'ly to 1923
5s J-J 12,500c.Part y'ly to 1924
4½s J-J 40,000c.Part y'ly to 1930
4½s'06 J-J 54,000c___Jan 1 '15-34
4½s'12 J-J 43,000c.July 1 '15-'14
BOND. DEBT Nov 25 '13 $172,500
Assess. val. (80% act.) '13.3,439,000
Total tax (per $1,000) 1913____$9.10
INTEREST payable at East Pitts-
burgh Savings & Trust Co.

EAST PITTSBURGH SCH. DIST.
School Bonds (Tax-exempt).
4½s '13 ___ $5,476.25c_____1915
5s ___ A-O 16,000c_____1925
4½s'06 A-O 36,000c__Apr 1 '15-34
BOND. DEBT Oct 30 '14 $57,476

Assess. val. '14 (70% act.).3,746,995
School tax (per $1,000) 1914__$9.00
Population in 1914 (est.)____5,600
INT. payable at East Pittsburgh
Savings & Trust Co.

EDGEWOOD.
This borough (P. O. Swissvale) is
in Allegheny County.
Sewer & Street Bonds (tax-free).
4½s'15 M-S $30,000c__Mar 1 '38-'45
NET BD. DT. Mar 1915. $119,600
Assessed valuation_____5,498,610
Population in 1910_____2,596

EDGEWOOD SCHOOL DIST.
Bonds below are tax-free.
4½s'15 A-O $75,000c__Apr 1 '20-'45
(See V. 100. p. 1018, for maturity.)
BOND. DEBT Mar 1915__$203,000
Assess. valuation 1915__5,507,130
Real value (est.)_____7,000,000
Tax rate (per $1,000) 1914____$7.50
INT. at Colonial Trust Co., Pitts.

EDGEWORTH.
This borough is in Allegheny Co.
Incorp. 1904. Pop'n 1910, 1,229.
Sewer Bonds (Exempt State tax)
4s '06 F-A *63,000c. ____ '15-'35
Building Bonds (Tax-free).
4½s'14 M-S $15,000c..Mar 1 '19-'33
BOND. DEBT Apr 1915___$78,000
Assess. val. '15 (75% act.).3,794,060
Boro. tax (per$1,000)1914____$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 $6,000__Oct 1 '15-'21
5s '06 Aug 8,000__Aug 1 '15-'22
5s '11 May 23,000_____1938
(Optional after May 1 1928.)
5s '08 A-O 23,000____1916-1928
BOND. DEBT May 1915___$60,000
Assessed valuation 1915__5,518,509
School tax (per 1,000) 1915__$11.00
INTEREST payable in Edwards-
ville at People's National Bank.

ELLWOOD CITY.
This borough is in Lawrence Co.
Fire Dept. Bonds.
4½s'12 J-J $15,000July 1 '22,'27'30
Sewer, Street & Bldg. Bonds.
4½s'07 J-J $20,000_____1927
5s '97 J-J 12,000_____1917
(Subject to call after 10 years.)
4½s'06 M-S $15,000_____1926
(Subject to call after 10 years.)
Sewer and Subway Bonds.
4½s'10 J-J $40,000c_____1930
(Subject to call after 5 years.)
BOND. DEBT Apr 10 '15. $102,000
Sinking fund_____ 13,000
Assess. valuation 1915____2,026,575
City tax (per $1,000) 1915__$26.50
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 $9,000__Dec 1 '15-'33
4½s'06 M-S $35,000c.Sept 1 '21-'36
(Part every 5 years.)
4½s'08 F-A 13,000c____Aug 1 1923
Funding Bonds.
4½s'13 J-J {$10,000c. Feb 1 '28&'33
        {14,000c. Feb 1 '38& 43
Building Bonds.
4½s { M-N $5,000c__May 16 1925
Paving Bonds.
4½s { M-N$25,000c.May 16 '30 '40
(Part every 5 years.)
BOND. DEBT May 1915. $103,400
Assess. val. (4-5 act.) '15__1,611,280
Borough tax (per $1,000) 1915 $12.00
INTEREST is payable at the Real
Estate Sav. & Trust Co., Allegheny

EPHRATA.
This borough is in Lancaster Co
Inc. 1892. Bonds tax-free to h
Electric-Light Bonds.
4s '03 J-J $4,500c_____1933
(Subject to call after 1908.)
4s Apr $6,000c y_____1938
(Subject to call after 1914.)
Water Bonds
4s '06 J-J $45,000c_____1936
(Subject to call after 1919.)
4s '10 A-O $10,000c_____1940
(Subject to call after 1915.)
BOND. DEBT Jan 1 1915. $75,500
Floating debt_____ 1,700
Sinking fund_____ 15,958
Assess. val. real estate____1,315,270
Tax rate (per $1,000) 1914____$5.75
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. Equipt. Bonds.
4s '14 J-J $12,000c__July 1 1934
Street Bonds (opt. aft. 10 yrs.).
4s '12 J-J $10,000__Aug 1 1932
4s '12 J-J 5,000__Oct 1 1932
Garbage-Destruc-Wks. Bds.
4s '12 J-J $17,000__Aug 15 1932
Gen. Municipal Impt. Bonds.
4s '12 J-J $73,300__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.
4½s'14 J-J $311,000c__Jan 1 1934
(Subject to call beginning Jan 1'1924)
BOND. DEBT Jan 4 1915 $641,300
Sinking fund_____ 133,860
Value of city property____4,840,502
Assess. val. (¾ 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 30,000c.July 1 '15-'20
4s '09 F-A 20,000c.Aug 1 '25-'28
4s '10 F-A 120,000c.Aug 1 '15-'38
4½s'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 '06 J-D 2,000c___June 1 1915
4s '08 J-D 59,000c.Dec 1 '21-'32
4½s'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.
4½s'10 ___ $50,000____1915-1924
Improvement Bonds.
4½s'12 A-O $25,000c__Apr 1 '31-'36
Water and Light Bonds.
4½s'11 A-O $24,000____1925-1930
TOTAL DEBT May 1914. $115,000
Assessed valuation 1913__6,240,420
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.
4½s J-J $40,000c____1918-1933
(Part due every 5 years)
Street-Impt. and Funding.
4½s'12 A-O $50,000c____Oct 1 1942
Sewer Bonds.
4½s'04 J-J $100,000c___July 1 1934
Improvement Bonds.
4½s'09 M-N$60,000r___May 1 1939
BOND. DEBT Apr 3 '15__$250,000
Assess. val. (2-3 act.) 1914.6,000,000
Tax rate (per $1,000) 1914___10,190
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.
4½s'07 J-J $50,000c_____1937
4½s M-N 29,500c.Aug 1 '17-'27
(Part due every 5 years.)
4½s M-N 30,500c_____1933
4½s'08 J-J 30,000c___July 1 1938
4½s M-N 55,000c____1919-1939
(Part due every 5 years.)
BOND. DEBT Apr 2 '15__$195,000
Assessed valuation 1914__5,957,210
(Assessment ¼ actual value.)
School tax (per $1,000) 1910__$6.25
Population in 1914 (est.)____15,000
INT. on $55,000 4½s 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.
3½s'00 M-N $14,000_____
3½s'99 M-S 14,750_____
3½s'02 J-J 6,000_____
4s '04 J-J 3,000_____
Water-Plant-Purchase Bonds.*
4½s'08 J-J $250,000c&r _1915-1938
BOND. DEBT Jan 1 '15. $287,750
Sinking fund_____ 58,217
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 Bonds.
5s '08 J-J $39,000c.July 1 '15-'38
4½s'02 M-S 10,000c____1915-1922
4s '03 J-D 50,000c____1915-1955
BOND. DEBT May 7 '15. $98,000
Floating debt_____ 16,310
Sinking fund_____ 19,584
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 4½s 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. 13,012.
4s g '99 J-D $32,000c___June 1 1929
4s g '00 A-O *37,000c___Oct 1 1930
5s '11 M-N 35,000c___Nov 1 1931
(Optional after May 1 1912.)
4½s'08 M-S 50,000c_____1938
(Optional after 1918.)
4s '08 A-O 50,000c___Oct 1 1938
4s g '06 J-J *27,000c__Jan 1 1936
Refunding & Impt. Bonds.
4s '06 M-N *$25,000c__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 $20,000c_____
5s '04 J-J 44,000c_____
4s '13 J-J 110,000c___July 1 1938
BOND. DEBT Oct 6 1913 $174,000
Assess. val. '13 (¾ act.).10,863,575
School tax (per $1,000) 1913__$7.50
Population in 1910_____13,012
INT. at Treasurer's office.

GREENVILLE.
This borough is in Mercer County.
Sewage-Disposal-Plant (tax-free)
4½s'15 A-O $20,000...Oct 1 '25-'44
BOND. DEBT Feb 1915...$162,500
Floating debt............44,900
Assessed valuation 1914...2,755,000
Total tax rate (per $1,000) '14 $30.00
Population in 1910..........5,909
INT. at office of Boro. Treas.

GROVE CITY.
This borough is in Mercer County
Inc. in 1883. Pop'n 1910, 3,674.
Water Bonds.
.s '14 ....$25,000...
Funding & Sewer Bonds (Tax-fr)
4½s'11 J-J $45,000...Jan 1 '21-'40
BOND. DEBT May 12 '15..$106,000
Floating debt............7,000
Sinking fund............10,000
Assessed valuation 1915...1,955,000
(Assessment ⅔ actual value.)
Tax rate (per $1,000) 1914...$12.50
INT. at Grove City Nat. Bank.

GROVE CITY SCHOOL DIST.
½s'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.
.s '14 ... $150,000...

HANOVER TWP. SCH. DIST.
This township is in Luzerne Co.
School Bonds.
5.40s M-N $50,000c...Nov 1 '14-'25
4s F-A 40,000...Aug 1 '22 & '32
5s '12 F-A {60,000 Aug1'22,'27&'32
{40,000...Aug 1 '37& '42
.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. Incorp. Mar. 19 1860. New charter adopted Nov. 17 1914. The city assumes payment of State tax on all its bonds.
Water Bonds.
4s J-J $200...
4s J-J 21,000c...Jan 1 1916
4s J-J 40,500c...July 1923
4s J-J 48,200c...July 1 1924
3s J-J 65,000c...Jan 1 1932
City Bonds.
4s J-J $49,000c..July 1 '17-'24
Public Improvement Bonds.
3½s M-S$200,200c.Sept 1 '15-'25
4s M-S 254,800c.Sept 1 '26-'32
4s '07 M-S 350,000c.Mch 1 '15-'36
4s '10 M-S 91,000c...Sept 1 1915
4s M-S 550,000c.Sept 1 '16-'40
4s '13 M-S 110,000...1930-1934
4s '14 M-S 132,000...1935-1940
4s '14 M-S 140,000c.Mar 1 '19-'28
BOND. DEBT Jan 1 '15.$2,112,800
Assessment debt (add'l)....191,700
Sinking fund assets......248,365
Assess. val. '14 (¾ act.)..50,270,599
Exempt property........20,820,290
City tax (per $1,000) in 1915...9.00
Total tax (per $1,000) 1915...21.50
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 $30,000c...*Oct 1 1921
4s A-O 18,000c...*Apr 1 1922
4s A-O 68,500c...*Oct 1 1922
4s A-O 25,000c...aApr 1 1916
4s A-O 53,500c...Oct 1 1916
4s J-J 63,000c...Jan 1 1917
3½s A-O 80,000c...Apr 1 '15-'33
4s '08 J-J {30,000c...Jan 1 '30-'38
{27,000c...Jan 1 '30-'38
3s g J-J 32,000c...Jan 1 1921
4s '05 A-O 63,000c..Apr 1 '15-'35
4s '08 A-O 43,200c...Oct 1 '15-'38
4s '09 A-O 56,000c..Oct 1 '14-'39
4s '10 A-O {51,500c...Apr 1 1915
{257,500c..Apr 1 '16-'40
4s '11 A-O 72,000c.Apr 1 '16-'41
4s '12 A-O 78,000c.Apr 1 '17-'42
4s '14 A-O 90,000c.Apr 1 '18-'43
BOND. DEBT Apr 1 '14..$1,065,000
Sinking fund assets......192,894
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 $50,000c...Apr 1 1942
Sewer Bonds.
4s '08 F-A $54.000c ...1938
Paving Bonds.
.s '15 $30,000...
City-Hall Bonds (opt. aft. 1916).
4s '11 F-A $75,000...1941
BOND. DEBT Apr 7 '15..$179,000
Assess. val. '14 (½ act.) '14...9,836,248
Tax rate (per $1,000)1914...$7.80
Population in 1910........25,452
INT. payable at office of Treasurer.

HAZLETON SCHOOL DIST.
Building Bonds (Tax-exempt).
4s '01 F-A $30,000c..July 1 '16-'24
4s '11 J-J 60,000c..July 1 '24-'33
(Sub. totcall 6,000 y'ly after 1913)
4s '11 J-J 85,000c..July 1 '17-'41
4½s'13 J-J {36,000c..July 1 '19-'30
{44,000c..July 1 '31-'41
BOND. DEBT Apr 3 '15..$255,000
Ass'd val. '14 (80% act.)..16,229,231
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 $25,000c...Jan 1 1918
4s J-J 93,000c...July 1 1932
4½s'10 M-N 30,000c...May 1 1940
Sewer and Funding Bonds.
5.4s J-D $8,000c..Y'ly to 1918
Refunding Bonds.
4s J-J $15,500c...July 1 1919
4s J-J 41,000c...July 1 1922
4½s'08 A-O 25,000c...Apr 1 1928
4½s'09 M-S 24,500c...Mch 1 1934
4½s'10 M-N 15,000c...May 1 1940
Improvement Bonds.
4½s F-A $55,000c...Aug 1 1934
Garbage Furnace Bonds.
4s J-J $15,000c...July 1 1917
Water-Works Bonds.
5s A-O $8,000c..Y'ly to 1916
5.4s A-O 4,000c..Y'ly to 1916
4s J-J 15,000c...July 1 1917
4s F-A 20,000c...Feb 1 1937
Street-Improvement Bonds.
5.4s M-S $20,000c...Sept 1 1915
4s M-N 20,000c...Sept 1 1930
4½s F-A 125,000c...Aug 1 1938
BOND. DEBT Apr 3 '15..$559,000
Water bonds (incl. above)....47,000
Assess. val. '14 (60% act.)..9,782,382
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 $35,000c...May 1 1919
4s J-D 20,000c...Dec 1 1925
4½s'09 J-J 24,000c...July 1 '15-'34
4½s'10 J-J 120,000c...Apr 1 1940
4s '04 J-J 20,000c...July 1 '15-'29
4.30s'10A-O 25,000c...Oct 1 1930
4½s'14 A-O {20,000c...1934 & 1939
{15,000c...1944
BOND. DEBT Oct 9 '14.. $279,000
Assess. val. '13 (80% act.)..9,604,530
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 $50,500c...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.
3½s&4s'01 A-O $65,000 Oct 1 '15-'27
BOND. DEBT Apr 2 '15.. $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. in1816. Bonds are all tax-free to holder.
Fire Truck Certificates.
4½s'15 $3,900...Feb 1 '16-'20
Paving Bonds.
4s '06 J-J $31,000c...July 1936
4½s'11 A-O {34,000c.Apr 1 '16&'21
{6,000c Apr 1 '26&'31
Sewer Bonds, Series C.
4s '03 M-S $15,000c...Sept 1933
Sewer Bonds, Series E.
4½s'09 J-J $40,000c...July 1 '19-'39
Series A and B.
4s '96 M-S $1,200c...Sept 1916
4s '02 M-N $2,000c...May 1922
Buildings Bonds, Series G.
4½s'12 M-N$20,000c.May 1 '17-'42
(Part due each 5 years.)
BOND. DEBT Apr 6 '15.. $123,100
Assess. val. '14 (1-3 act.)..2,123,270
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 $125,000c..July 1 1919
County Purposes (Tax-free).
3.60s {14,800c...Feb 1 1920
{11,400c...Apr 1 1917
BOND. DEBT Feb 1 '15.. $151,200
Sinking fund............92,400
Assess. val. '14 (1-3 act.)..16,614,715
County tax (per $1,000) 1914...$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).
4½s'14 M-N$115,000c.May 1 '17-'43
BOND. DEBT May 1 '14..$127,080
Assessed valuation 1914...2,170,300
(Assessment about ½ act. value.
Population in 1914 (est. 3,000
INT. at 1st Nat. Bk., Crafton.

IRWIN SCHOOL DISTRICT.
This district is in Westmoreland Co.
4s '13 A-O $50,000...
TOTAL DEBT...(?)

JOHNSTOWN.
This city is in Cambria County.
Incorporated Dec. 18 1889. The city pays the State tax on all bonds.
Paving Bonds.
4½s'14M-N$100,000..May 1 '19&24
4½s'14 100,000...May 1 1934
(Subject to call beginning 1919
4s '94 J-J $8,000c...Jan 1 1924
Building Bonds (opt. after 1910).
4s '00 M-S $60,000c...Sept 1 1930

Hospital Bonds (opt. after 1912).
4s '02 M-N $10,000c...Nov 1 1932
Fire-Dept. Bonds (opt. after 1916)
4s '06 J-D $50,000c...June 1 1936
River-Imp.Bds.(Opt. after 1896).
5s '91 M-N $40,000c...May 1 1921
Refund. Bonds (opt. aft. 1921).
3½s'01 J-D $93,000c...June 1 1931
Sewer & Street Impt. (subject to call 10 years after date).
4½s'93 M-S $25,000c...Sept 1 1923
4½s'94 F-A 50,000c...Aug 1 1924
4s '96 A-O 20,000c...Oct 1 1926
4s '09 A-O 100,000c...Oct 1 1939
Bridge Bds. (opt. 10 yrs.aft.date).
4s '05 M-S $30,000c...Mch 1 1935
4s '13 40,000...Oct 1 1943
4½s'13 100,000...Oct 1 1943
4½s'13 A-O 12,000c...Oct 1 1943
BOND. DEBT Mar 1915..$738,000
Sinking fund (bonds & cash 374,448
Assessed valuation........47,500,000
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.
4½s'01 M-N $40,000c...May 1 1931
4s '06 J-D 46,000c...June 1 1936
4½s'08 F-A 63,000c...Feb 1 1938
4s '09 J-D 17,000c...June 1 1939
4½s'10 M-S *55,000c...Sept 1 1940
4½s'12 J-D 95,000c...June 1 1927
4½s'13 M-S *170,000c...1933
(Subject to call part yearly)
BOND. DEBT July 5 '15..$486,000
Sinking fund............66,610
Value school prop., 1914...1,334,090
Assess. val. '15 (90% act.)49,454,400
School tax (per $1,000) 1915...$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.)
5s '15 J-J 25,000...Jan 1 1945
(Optional after Jan. 1 1935)
TOTAL DEBT Feb 1915..$143,500
Sinking fund............15,500
Assessed valuation 1914...2,182,055
School tax (per $1,000) 1913...$14.00
INT. on 5s of 1915 at First Nat. Bank, Juniata.

KANE SCHOOL DISTRICT.
5s '07 A-O $86,174...Oct 1 '15-'36
BOND. DEBT May 2 '13..$116,500
Assessed valuation 1913...2,000,000
School tax (per $1,000) 1913..$21.60

KENNETT SQUARE SCH. DIST.
This district is in Chester County.
4½s'15 $30,000...1916-1944
TOTAL BONDED DEBT...(?)

LACKAWANNA COUNTY.
County seat is Scranton.
Funding Bonds.
4s g '03 M-N$100,000c.May 1'23-'33
4s '08 J-D 180,000c...Dec 15 1938
Refunding Bonds.
4s '02 A-O$225,000c...Apr 1 1922
Refunding Court-House Bonds.
4s '06 J-D $135,000c...Dec 1 1936
Road Bonds.
4s '11 A-O $250,000c.Apr 1'21&'31
4½s'13 F-A 200,000c...Aug 1 1928
4s '14 F-A 100,000c...Aug 1 1944
BOND. DEBT May 8 '15 $1,190,000
Floating debt............47,000
Sinking fund Oct 1 '14....156,078
Assess. val. '14(abt.act.)187,057,678
County tax (per $1,000) 1915...$2.75
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 $75,000c...Apr 1 1941
(Subject to call after April 1 1931.)
3½s M-N$120,000c...Nov 1 1943
(Subject to call; see V. 77, p. 724.)
Judgment Bds. (Opt. after 1915).
4s A-O$120,000c...July 1 1925
Sewer Bds. (opt. 20 yrs.aft.date).
3½s'04 M-S$250,000c...Sept 1 1934
4s '06 A-O 90,000c...Oct 1 1936
Sewer & Fire Dept. Bonds.
4s '10 A-O $65,000c...Apr 1 1940
(Subject to call after April 1 1930.)
Street-Improvement Bonds.
4s '08 A-O $85,000c...Apr 1 1938
(Subject to call after April 1 1928.)
4s '12 A-O $30,000c...Apr 1 1942
(Subject to call after April 1 1922.)
Relief Fund Bonds.
6s $14,000c...Apr 1 1920
(Subject to call April 1 1905).
BOND. DEBT Apr 2 '15..$849,000
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 $16,500c...1915-1920
4s g J-J 45,000c...Jan 1 1934
4s g J-J 160,000c...Jan 1 '16-'31
4s g '07 J-J 60,000c.Jan 15 '32-33-35
4s J-J '09 75,000c...Jan 1 '36-'38
4s '09 J-J 30,000c...Jan 1 1939
4s '10 J-J 45,000c...Jan 1 1940
4s '11 A-O 25,000c...Apr 1 1941
BOND. DEBT May 1 '15..$435,000
Notes outstanding........23,000
Assess. val. '15 (2-3 act.) 28,256,415
School tax (per $1,000) 1915...$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.
3½s'08 A-O $87,200c...Apr 1 1928
3½s'08 A-O 144,100c...Oct 1 1928
3½s'99 A-O 171,100c...Apr 1 1929
BOND. DEBT Apr 3 '15..$402,400
Sinking fund............174,483
Assess. val. '14 (¾ act.)..131,545,765
County tax (per $1,000) 1913...$2.50
Population in 1910........167,029
INTEREST payable in Lancaster.

LANSDOWNE.
This borough is in Delaware Co.
Improvement Bonds.
4½s'13 $74,000...June 1 '15-'43
(Due $1,000 in 1915, $1,500 yrly. 1916 to 1921 incl., $2,500 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
3½s *14,500...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 Apr 9 '15..$156,400
Assess. val. '15 (60% act.)..3,700,000
Tax rate (per $1,000) 1915...$8.50
Population in 1910........4,066
INT. on 4½s in Lansdowne; on other issues in Philadelphia.

LARKSVILLE.
This borough is in Luzerne Co.
Street Bonds (tax free).
5s '14 F-A $60,000c...Aug 15 '20-'44
(See V. 99, p. 1694, for maturity)
BOND. DEBT Dec 1914..$110,000
Assessed valuation 1914...6,477,000
Real value (est)..........12,000,000
Population in 1910........9,288
INT. on 5s of 1914 at Wyoming Valley Trust Co., Wilkes-Barre.

LARKSVILLE SCHOOL DIST.
This district is in Luzerne County.
High School Bds. (tax-free
5s '14 J-J {$5,000...July 1920
{30,000c July '25-'30-'35
{30,000c July '40 & '44
Bonds of 1910............$27,000
District's share of Plymouth Twp. Sch. Dist. bonds....24,603
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.
4½s'14 J-J {$6,000c.July 1 '15-'20
{18,000c.July 1 '21-'29
City-Hall Bonds.
4½s'03 J-J $17,500c...July 1 1933
Funding & Improvement Bds.
4½s'09 J-J $53,000c...Jan 1 '14-'39
4½s'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.
4½s'13 J-D $111,000...1916-1942
4½s'09 8,500...
4½s'09 25,500...
4½s'13 40,000...July '15-'33
Funding Bonds.
4½s'01 $13,000...
BOND. DEBT June 1 '15..$197,500
Assess. val. '14 (¾ act.)..5,275,080
School tax (per $1,000) 1914..$10.50
Population in 1915 (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.
Pipe Line Bonds.
4s '10 A-O {35,000c...Apr 1 1920
{70,000c Apr 1 '25&'30
Engine-House Bonds.
4s '14 $16,000...July 1 '17-'32
($4,000 due every 4 years)
Sewer & Paving Bonds.
4s '14 $24,000...July 1 '19-'34
($6,000 due every 5 years)
Refunding Water Bonds.
3½s A-O $124,000c...Apr 1 '17-'32
($21,000 due every 5 years.)
Sewer Bds. (Part every 5 years)
3½s'11 A-O $110,000c.Apr 1 '16-'40
TOTAL DEBT Apr 1915..$380,100
Sinking funds Jan 1 '15....$99,140
Assess. val. '14 (2-3 act.)..13,035,955
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 $117,000c...
($25,000 every 5 years.)
BOND. DEBT Apr 1915...$117,000
Sinking fund............25,000
Assess. val. (¾ act.) '15...14,000,000
School tax (per $1,000) 1915...$6.00
INT. at office of Treasurer.

LEBANON COUNTY.
Lebanon is the county seat.
Bridge Bonds.
4s'04-'05A-O $29,850c...
Funding Bonds.
4s '14 A-O $25,000c...1919-1934
4s '89 A-O 700...
BOND. DEBT May 1915...$54,850

LEBANON COUNTY.—(Con.)
Sinking fund_____ $1,400
Assess. val (½ act.) '14__42,902,905
County tax(per $1,000) 1915__$2.00
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$100,000c__May 1 '20-'35
($25,000 every 5 years.)
BOND. DEBT May 1 1915 $300,000
Sinking fund_____ 79,734
Assessed valuation 1914__86,589,994
(Assessment 50 to 60% actual value.)
County tax (per $1,000) 1914__$3.00
Population in 1910_____118,823
INT. at County Treasurer's office.

LEWISTOWN.
This borough is in Mifflin County.
4½s'14 __ $22,500_____1954
(Subject to call beginning 1921.)
Bridge & Paving Bonds.
4s '12 __ $23,500_____1942
(Subject to call beginning 1922.)
Sewer Bonds (Tax-exempt.)
4s M-N $52,500c_____1934
(Subject to call after 1909.)
4s M-N $4,000c_____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 $20,000c___Aug 1 1936
BOND. DEBT May 1915__$127,000
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.
4½s'12 F-A $65,000 ____1917-1942
(Part due every 5 years)
Water Bonds.
_s _____ $9,500_____
TOTAL DEBT Apr 2 '15__$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 ½s'04 M-N 82,000c___May 1 1924
3 ½s'03 A-O 10,000c___Oct 1 1923
(Subject to call after Oct. 1 1908.)
3 ½s'10 J-J 8,500c___July 1 1920
(Subject to call after July 1 1912.)
3 ½s'10 M-N 15,000c___Nov 1 1930
(Subject to call after Nov. 1 1920.)
4s '07 J-J $20,000r___Jan 1 1927
(Subject to call after Jan. 1 1922.)
TOTAL DEBT Apr 2 '15__$195,000
Water bonds (included)___ 137,500
Sinking fund_____ 5,260
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.
x 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 ½s'00 M-S $5,000c___Mch 1 1920
3.65s'97 F-A 8,000c___Aug 1 1917
3 ½s'02 M-N 34,000c___May 2 1922
4 ½s'14 J-D 25,000c___Dec 1 '15-'39
BOND. DEBT Apr 2 '15____$72,000
Assessed valuation 1914__3,452,625
(Assess't about 60% actual value.)
School tax (per $1,000) 1914__$25.00
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 ½s'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.
4 ½s'14 M-N$50,000__Nov 1 '34&'44
Playground Bonds.
4 ½s'13 J-J 20,000_____July 1 1943
Highway Bonds.
4 ½s'13 J-J $90,000c Jan 1 '16-'17-'19
Sewer Bonds (Free of tax).
3 ½s J-J {$30,000 _____1918
{170,000 ____1918-1933
4s '04 J-J {150,000c Jan '19-'24-'29
{50,000 ____1 1934
BOND. DEBT Nov 1914__$552,000
Sinking fund (cash & bonds) 80,000
Assess. val. '13(1-3 act.)_24,986,935
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 ½s'01 J-J 22,000c_____1931
4 ½s'99 J-D 10,000c_____1929
4 ½s'10 A-O 60,000c Oct 1 '25-'30-35
20,000c____Apr 1 1940
4 ¼s'13 J-D 100,000c__June 1 '27-'42
(part each 5 years)
4 ¼s'14 J-D 86,000c____1919-1943
(Part due every 5 years)
BOND. DEBT Mar 1915__$446,004
Assess. val. '14 (1-3 act.) 24,185,990
school tax (per $1,000) 1915__$7.50

Population in 1910_____17,676
INT. on 4 ½s 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.
Bridge Bonds (tax-free).
4 ½s'15 J-J {$504,000c__Jan 1 '30-'43
{46,000c__Jan 1 1944
Road, Bridge & School Bonds.
4 ½s'13 M-N$330,000 ____1928-1943
Court-House Bonds (Tax-free)
{$80,000c ____1915-1916
4 ½s'07 J-D {600,000c ____1917-1922
{60,000c ____1916-1917
4s '09 A-O{680,000c ____1918-1933
4s '03 F-A{260,000c ____1915-1927
{10,000c_____1928
Refunding Bonds (Tax-free)
4 ½s'11M-N$300,000c__May 1 '17-'36
Funding Bonds (tax-free)
{$21,000c __Feb 1 '16-'18
4s '10 F-A{172,000c__Feb 1 '19-'34
BOND. DEBT Apr 1 1915$3,063,000
Floating debt_____ 14,000
Temporary loans_____ 80,000
Sinking fund_____ 49,916
Assess. val.'15(70%act.)311,720,984
County tax (per $1,000) '15__$2.70
Population in 1910_____343,186
INT. at office of Co. Treasurer.

LYCOMING COUNTY.
County seat is Williamsport.
Refunding Bonds.
3 ½s M-N $133,500c_____1918
3s M-S 117,100c__Sept 2 1926
(Subject to call Sept. 2 1916)
BOND. DEBT Apr 1915__$250,600
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 $121,000c serially to Sept '17
4s '10 M-N 200,000c___Nov 1 '15-'39
4 ½s _____ 42,000c____July 1 1920
Paving Bonds.
4s '12 M-S $15,000c__Sept 1 '18-'27
Street Impt. and Water.
_s _____ $25,500_____
Various Purposes.
4s '05 J-J $50,000c____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 $85,000c____Jan 1 '15-'39
4s '11 M-S 79,000c___Sept 1 '16-'30
_s '02 ___ $45,000c____Yearly Jan 1
_s '06 ___ 200,000c____Yearly Jan 1
_s '07 ___ 110,000c____Yearly Jan 1
_s '13 ___ 14,000c____Yearly Jan 1
Water Bonds.
4s '09 J-J $300,000c__Jan 1 '25-'39
BOND. DEBT Jan 4 '15-$1,016,500
Floating debt_____ 258,387
Sinking fund_____ 411,536
Assess. val. '15 (½ act.) 26,368,056
City tax (per $1,000) 1915__$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.
3 ½s A-O $65,000c_____1924
3 ½s J-J $58,000c__Jan 1 '16-'27
3 ½s M-N$75,000c__May 1 '16-'30
4s '05 I-J $226,000c__Jan 2 '16-'34
4 ½s'14 M-N$200,000c May 1 '27-'43
BOND. DEBT Apr 1915__$624,000
Sinking fund_____ 53,000
NET DEBT Apr 1915__ 571,000
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
* 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 '08 ___ 17,000_____serial
4s '03 ___ 17,000_____serial
4s '06 ___ 106,000_____serial
_s '15 ___ 100,256_____
Funding Bonds.
4s '09 A-O $65,000c__Apr 15 '14-'29
(Part due every 5 years.)
4 ½s'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__7,076,620
Tax rate (per $1,000) 1913__$9.00
Population in 1910_____14,702

McKEES ROCKS SCHOOL DIST.
4s ___ $8,000c_____1916
5s ___ 18,000c_____1929
4 ½s ___ 15,000c_____1930
5s ___ 80,000c_____1937
4 ½s ___ 75,000c_____1941
BOND. DEBT Oct 26 '14__$196,000
Sinking fund_____ 27,142
Assess. val. '14 (80% act.)168,600,000
Population in 1914 (est.)____16,000

MEADVILLE.
This city is in Crawford Co. Inc. as 3d class city Feb. 5 1866.
4s '15 ___ $14,000_____
Street Paving (opt. 1928).
4s '13 ___ $23,000_____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 $58,000c____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 (½ 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 ½s'99 s-a {$40,000c____1919 & 1924
{30,000c_____1929
4 ½s'11 J-J {20,000c__July 1 '21&'26
{20,000c____July 1 1931
BOND. DEBT Jan 1 '15__$115,000
Floating debt_____ 30,000
Sinking fund_____ 8,728
Assess. val. 1914(2-3 act.)_2,591,315
Borough tax (per $1,000) 1914_$8.00
INT. payable in Media, on the 3 ½s 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 Apr 3 '15__$296,000
Floating debt_____ 140,000
Sinking fund_____ 32,000
Assess. val. '15 (½ act.)_42,777,432
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 *$9,000c_Apr 1 '15-'17
4 ½s'09 M-S 60,000c__Nov 15 '15 '39
4 ½s'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 Munhall 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 $5,000c_____
4 ½s'08 J-J 55,000c__July 1 '15-'38
BOND. DEBT Apr 1915__$60,000
Assess. val. '14 (4-5 act.)_3,698,000
School tax (per $1,000) 1915__$7.00
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 yrly. beg. '16, opt. after '21.)
4s '00 J-J 6,000c_____
(Subject to call $1,000 yearly.)
4s A-O 4,500c____$500 yearly
4s '04 J-J 6,500c___ 500 yearly
BOND. DEBT May 1915__$95,000
Assess. val. '14 (½ act.)__2,411,980
School tax (per $1,000) 1914__$17.50
INTEREST at Treasurer's office

MINERSVILLE SCHOOL DIST.
This district is in Schuylkill County
4s '10 M-N$63,600_____1940
(Subj. to call at option of Sch. Board)
TOTAL DEBT Apr 2 '15__$63,600
Assess. val. (½ act.) 1914_1,090,223
School tax (per $1,000) 1914__$9.00
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 ½s'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 ½s'13 J-D$175,000c_June 1 '28-'42
(Part due every 5 years.)
_s ___ $11,000_____
_s ___ 37,000_____
_s ___ 60,000_____
TOTAL DEBT May 1 '15__$323,000
Sinking fund_____ 27,504
Assessed valuation 1914__6,792,260
Tax rate (per $1,000) 1915__$13.50
Population in 1915 (est.)____20,000

MONONGAHELA.
This city is in Washington County
Street Building and Garbage-Incinerating Bonds.
4 ½s'11 M-S $85,000c__Sept 1 '32-40
BOND. DEBT Apr 5 '15__$127,000
Assessed valuation 1914__3,681,410
Total tax (per $1,000) 1914__$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 ½s M-S $95,000c____1918-1933
($50,000 due every 5 years.)
Funding Bonds.
4s'06 J-D{$25,000c&r_June 1 1916
{200,000c&r_1921-26-31-36
TOT. DEBT Apr 1915__$320,000

Assess. val.'14(abt.act.)$121,514,485
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 ½s'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 Apr 3 '15__$147,900
Floating debt_____ 87,600
Sinking fund_____ 67,810
Assess. val. '14 (½ act.)_3,277,406
City tax (per $1,000) 1911__$14.00
Total tax (per $1,000) 1911__30.00
Population in 1910_____17,532
INT. at Treasurer's office.

MT. CARMEL SCHOOL DIST.
Bonds below are tax-free to holder
4s Var $19,500c_____1919
4s '08 M-S 90,000c___Sept 1 1938
(Subject to call after Sept 1 1918.)
4 ½s'13 ___ $100,000_____
BOND. DEBT Apr '15__$209,500
Sinking fund_____ 10,000
Assess. val. '14 (½ 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 ½s'13 F-A $60,000c____1923-1943
TOTAL DEBT Apr 1914____$60,000
Assess. val. '13 (½ 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 ½s'05 J-J $4,000c____J-J '15-'18
4 ½s'08 J-J 12,000c__Jan 1 '15-'22
Street Bonds (Tax-free to holder).
4 ½s'04 J-J $15,000c____Jan 1 1924
Sewer Bonds (Taxable).
4 ½s'09 J-J $75,000c___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 ½s'13 ___ $43,000c_____
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 ½s'12 M-N$40,000c___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 $78,000c_____1923
4s '05 J-J 15,000c_____1925
4 ½s'13 A-O 20,000c____1928 & 1938
Funding Bonds (Tax-exempt).
4s '05 J-J $10,000c_____1925
BOND. DEBT Apr 1915__$123,000
Floating debt_____ 6,216
Sinking fund_____ 58,719
Assess. val. '14 (4-5 act.)_8,620,000
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.
This borough is in Luzerne Co.
Street and Sewer Bonds.
5s '14 J-D $60,000____Dec 1 '20-'31
BONDED DEBT_____(?)
Assessed valuation 1911__6,400,000
Tax rate (per $1,000) 1911__$7.50
Population in 1910_____18,877

NANTICOKE SCHOOL DIST.
5s ___ $40,000____1919-1934
5s ___ 75,000____1925-1940
5s ___ 20,000____1918-1922
{70,000____1915-1924
4 ½s'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

NARBERTH.
This borough is in Montgomery Co.
Inc. Jan. 21 1895. Pop. '10, 1,790.
Road Improvement Bonds.
$500c___Jan 1 1916
4s '06 J-J {2,500c__Jan 1 '18-'21
5s '97 J-D {500c__Dec 1 1917
{1,000r Dec 1 '22-'27
4s '02 J-J 1,000c_____1917
(Subject to call after 1912)
4s '09 J-D 22,500____June 1 1939
Sewer System Bonds.
{$16,000c__May 1 '22&'32
4s '07 M-N{ 27,000cMay1'17-'27&37
BOND. DEBT Apr 1915__$71,500
Assess. val. (½ actual) 1914_1,848,060
Total tax (per $1,000) 1914__$20.50
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.
4½s --- $40,000..........
5s --- 18,000..........
BOND. DEBT May 1915.. $58,000
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.
4½s'08 J-J $12,000c..July 1 z1928
4½s'12 J-J 75,000c...July 1 1932
(Subject to call July 1 1927)
4s '98 F-A $22,500c..Aug 1 z1918
Improvement Bonds.
4s '10 J-J $30,000c..July 1 z1930
4½s'11 F-A 50,000c...Aug 1 z1931
Conduit Bonds.
3½s'02 M-S $30,000c...Mch 1 z1922
3½s'02 A-O 20,000c...Oct 1 z1922
GEN. BONDS Apr 21 '15..$255,000
Assessment debt Apr 1 '14... 90,210
Sinking fund Apr 1 '14... 3,777
Assessed val.'14 (3-5 act.)21,000,000
City tax (per $1,000) 1915..$10.50
Total tax (per $1,000) 1915..$20.50
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.
3½s'99 M-N $20,000c...May 1 1919
4½s'14 J-J 60,000c....July 1 1944
(Subject to call beg. July 1 1924.
Refunding Bonds.
3½s'00 A-O $18,000c....Oct 1 1920
3½s'01 F-A 20,000c....Aug 1 1921
3½s'05 M-N 35,000c....May 1 1925
3½s'99 F-A 39,000c....Aug 1 1920
4½s'11 J-J 140,000c....Jan 2 1941
(Subject to call after Jan 2 1921)
BOND. DEBT Apr 5 '15.. $332,000
Sinking fund............. 19,525
Assess.val.'15(60% act)..21,135,510
School tax (per $1,000) 1914...$9.00
Population in 1915 (est.)......41,000
INT. at City Treasurer's office.

NEW KENSINGTON.
This borough is in Westmoreland County.
Street & Sewer Impt. Bonds.
4½s'13 M-S$100,000c..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.
3½s g A-O $57,500r...Oct 1 1927
3½s g A-O 110,000r....Apr 1 1932
4s g A-O 270,000c....Apr 1 1938
Refunding Bonds.
3s g J-J $135,500r....July 1 1930
BOND. DEBT Apr 1 '15.. $573,000
Sinking fund............. 7,113
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.
3½s J-D $62,000r..........z1919
3½s M-N 25,000c..........a1927
3½s'01 A-O 34,500c....Oct 1 a1931
4s 7 M-S 75,000c....Sept 1 a1937
3½s'11 M-N 29,500c....May 1 a1941
3½s'09 J-D 14,000r..........z1929
3½s'99 J-D 18,000r..........z1919
4½s'13 J-J 30,000c....July 1a 1943
4½s'14 J-J 100,000c....July 1 1943
BOND. DEBT Apr 3 '15.. $388,000
Sinking fund............. 91,103
Assess. val.'14 (¾ act.)..12,795,620
Value school property 1914.$750,000
School tax (per $1,000) 1914...$8.00
x 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 $60,000Apr 1'24-'34&44
Refunding, Funding & Improvement Bonds (Tax-exempt).
{$200,000c..Mch 1 '10-'29
4g '09 M-S{100,000c..Mch 1 1939
BOND. DEBT Apr 8 1915.$300,000
Assessment debt (add'l)..... 60,000
Floating debt............. 140,000
Sinking fund............. 48,134
Assess. val.'14 (¼ act.)..70,334,870
County tax (per $1,000) 1914..$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).
4½s'13 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.
4½s'13 M-S$100,000c...Apr 1 '18-'33
($25,000 due every 5 years.)
TOTAL DEBT May 1915..$210,000
Assessed valuation 1914..12,095,220

Boro. tax (per $1,000) 1914...$5.00
Population in 1910............11,824
INT. at Braddock Trust Co.

NORTH BRADDOCK SCH. DIST.
High School Bonds.
4½s'08 A-O $84,000...Apr 1 '21-'29
4½s'10 --- 33,000*..........
4½s'11 --- 32,000..........
BOND. DEBT Apr 1915.. $197,000
School tax (per $1,000) 1913...$8.00
*Bonds are tax-free to holder.

NORTH CATASAUQUA SCH. D.
This district (P. O. Catasauqua) is in Northampton County.
4s '13 J-J $33,000.....July 1 1943
(Subject to call beginnin July 1 '14)
TOTAL DEBT Apr 1914.. $33,000
Assessed valuation 1914..... 560,000
School tax (per $1,000) 1914...$9.50
Population in 1914 (est.)......3,500

NOR. HUNTINGDON TWP. S. D.
4½s'12 M-N$60,000May1 '22,'32,'42
TOTAL DEBT Apr 22 '15.. $60,000
Sinking fund............. 7,206
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.
Sunbury is the county seat.
BOND. DEBT Apr 22 '15.. $761,900
Assessed valuation 1914.$43,079,771
County tax (per $1,000) 1914..$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.
4½s g'96 Mch-S $9,500c...Sept 1 1926
4½s g'99 F-A 2,000c...Aug 1 1929
5s g '02 M-N 2,000c...Nov 1 1922
4½s g'05 M-S 2,500c...Sept 1 1935
4½s g'05 J-D 3,000c...Sept 1 1938
4½s'11 M-N 50,000c...May 1 1941
4½s J-J 15,000c...June 1 1944
BOND. DEBT June 1 '15.. $84,000
Sinking fund............. 10,901
Assessed valuation 1914..1,500,000
Total tax (per $1,000) 1915..$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 F-A $6,000r...Apr 1 1935
4½s'12 M-N 35,000c..May 15 '22-'42
TOTAL DEBT Apr 9 '15... $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 $14,000c........1917
4s '05 A-O 41,000c........1935
4½s'07 M-N 60,000c.Final pay. '34
4½s'08 M-N 10,000c.Final pay. '37
4½s'10 J-D 15,000cJ'ne 1'29,'34,'39
BOND. DEBT Apr 2 '15.. $140,000
Floating debt............. 10,150
Sinking fund............. 21,785
Assess. val. '14 (70% act.)5,025,000
Tax rate (per $1,000) 1915....$7.50
INT. at First Nat. Bk., Oakmont.

OAKMONT SCHOOL DISTRICT.
4½s'12M-N$110,000c.....1917-1942
(Part due every 5 years.)
4½s F-A $2,000c....Aug 1915
4½s M-N 6,000c...Aug '16-'18
4½s'13 M-N 25,000c.May 1 '18-'38
(Part due every 5 years.)
4½s'14 A-O 18,000c.'24, '34 & '44
BOND. DEBT Apr 3 '15.. $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 $500c..........
4s '08 A-O 23,000c..........
4s '02 J-J 8,500c..........
4s '09 M-N 40,000c........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 $50,000c.Feb 1 '24-'44
Building Bonds (Tax-free).
4½s'11 F-A $17,000...Feb 1 1931
BONDED DEBT Mar 1914$139,500
Sinking fund............. 9,620
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 $60,500c.yearly till '41
NET DEBT May 8 '15.... $60,500
Assessed valuation 1914...1,245,000
Total tax (per $1,000) 1914..$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 nearly 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 Germantown, Manayunk, Frankford, Bridesburg, Roxborough, West Philadelphia, Richmond, &c., &c. The county is under city control and has no separate debt. The Penna. 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 personal property ($571,539,535 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.
3½s'94 J-J $1,221,000rDec31'15-'24
3½s'95 J-J 494,000rDec31'15-'23
3½s'95 J-J 5,000rDec31'15-'24
3½s'95 J-J 1,000rDec31'15-'24
3½s'97 J-J 390,000rDec31'15-'26
3s '98 J-J 848,900rDec31'15-'27
Water Loans.
3s '00 J-J $3,000,000r..July 1 1930
3½s'01 J-J 9,000,000r..July 1 1931
Subway Loan.
3½s'94 J-J $2,287,000rDec31'15-'22
Widening Delaware Avenue.
3½s'96 J-J $1,000,000rDec31'15-'24
Grade Crossing Abolition.
4s '07 F-A $75,000r..July 1 1937
4s '08 J-J 1,000,000r..Jan 1 1938
4s '09 J-J 1,500,000r..July 1 1939
4s '12 J-J 700,000r...Jan 1 1942
General Municipal Purposes.
3½s'04 J-J$16,000,000c&r.July 1'34
3½s'02 J-J 5,040,000c.July 1 1932
3s '98 J-J 4,480,000rDec31'15-'27
3½s'98 J-J 1,400,000rDec31'15-'27
4s '98 J-J 1,400,000rDec31'15-'27
3½s'07 J-J 125,000c..Jan 1 1937
4s '07 J-J 12,375,000c..1937-1939
4s '08 J-J 13,500,000r..July 1 1938
4s '09 J-J 5,739,700r.July 1 1939
3s'90-91M-N 1,150,000cNov1 '14-'19
3s '92 J-J 350,000rDec31'15-'21
3s '93 J-J 525,000rDec31'15-'22
4s '93 J-J 875,000rDec31'15-'22
3½s'94 J-J 1,845,000rDec31'15-'23
3s '95 J-J 1,200,000rDec31'15-'24
4s '10 J-J 5,000,000c&rJuly11940
4s '11 J-J 2,300,000c&rJuly11941
4s '11 J-J 9,750,000c&rJuly11941
4s '11 J-J 4,225,000c&rJuly11942
4s '13 J-J 4,175,000c&rMay11943
4s '13 J-J 2,200,000c&rNov1 1943
4s '14 J-J 1,500,000c&rJuly1 1944
4s '14 J-J 1,125,000..Nov 1 1944
4½'15 J-J 5,000,000c&rJan 1 1945
Registered loans overdue and yet outstanding Apr 1 1915.$22,250
INTEREST payable at Farmers' & Mechanics' Nat. Bank, Phila., Pa.
TAX-FREE.—All bonds are exempt from tax to holders.
TOTAL DEBT, SINKING FDS., &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 unnegotiated not included in funded debt below Apr. 1 1915, $15,710,000.
Funded debt Apr 1 '15.$122,686,850
City debt held in s. f...... 20,487,100
Net debt of city Apr 1 '15 102,199,750
Floating debt (mtges. & ground rents)........ 622,486
Total debt Apr 1 1915.. 102,822,236
Cash in sink. fund applicable within present fiscal year to payment of debt Apr 1 '15.. 1,446,897
Borr. cap. on Feb 1 '15.. 7,072,665
CITY PROPERTY.—The city owns land, buildings, equipment and other permanent improvements valued on Jan. 1 1915 at $263,744,538.
ASSESSED VALUATION, &C.—The following shows the assessed value of property, and the tax rate, for years indicated. Property 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
1915	$1,671,755,158	$15.00
1914	1,643,269,953	15.00
1913	1,556,323,614	15.00
1912	1,533,791,867	15.00
1910	1,358,675,057	15.00
1905	1,185,899,831	15.00

Tax rate
Years—	Valuation.	per 1,000
1900	$880,935,265	$18.50
1890	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 Property
1915..........$580,733,300 $4.00
1914..........$569,585,610 $4.00
§ Taxable by city under Act of Assembly approved June 17 1913.
*Horses and cattle.
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 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 $2,000,000rJuly 1 '23-'42
4½s'14 J-J 3,000,000rJuly 1 '24-'43
4½s'15 J-J 2,000,000rJuly 1 '25-'44
Bonded Debt April 1915—
Assumed from city........$7,576,750
Issued by district........ 7,000,000
Floating debt............. 24,042
Total April 1915........14,600,792
Sinking Funds April 1915—
Applic. to debt assumed..$1,557,533
do do created by dist 297,500
Total sinking funds...... 1,855,033
Assessed val. 1915......1,669,891,999
(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 $30,000c.Nov 1 '23-'33
20,000c.Nov 1 '23-'38
-s --- 12,500.........1940
Borough Bonds.
4s A-O $4,500r .....Matured
(Subject to call after 1904.)
Water Bonds (red. after 1904).
BOND. DEBT Nov 1913.. $201,900
Assess. val. (60% act.) '12..5,206,819
Total tax (per $1,000) '12....$17.00
Population in 1910..........10,743
INTEREST payable in Phoenixville.

PHOENIXVILLE SCH. DIST.
4s J-D $55,500r ..1920-'30-'40
4½s M-S 36,000c..........1941
4½s M-N 2,400r..........1931
BOND. DEBT May 1 1915 $93,900
Sinking fund............. 11,726
Assessed valuation 1915...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.
-s --- $10,000..........
Hose House & Fire Protection.
-s --- $5,000..........
School Bldg. & Fire Dept.
4½s'12 F-A $15,000c..........
Municipal Bldg. & Sewer Bonds
4s J-J $6,000c....Part yearly
Electric-Light Bonds.
4s A-O $12,000c....Part yearly
5s A-O 7,500c......Oct 1937
Street Bonds.
4½s A-S $17,000c....Part yearly
5s A-O 7,500c......Oct 1937
4½s'12 F-A 32,000c..........
Demand Notes and Certificates.
6s J-D $16,140..........
BOND. DEBT Jan 1 1914. $94,200
Floating debt............. 54,455
Sinking fund............. 5,206
Assessed valuation 1913...2,659,790
(Assessment about 4-5 actual value.)
Boro. tax (per $1,000) 1913...$8.00
Population in 1910..........4,975

PITTSBURGH.
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.
Current Expense Bonds.
4s '11 --- $655,000...Dec 1 1915
Municipal Building Bonds.
4½s'12 J-D $84,000...Dec 1 '15-'42
Market-House.
4½s'14 J-D$275,500...Dec 1 '14-'42
4½s'12 --- 280,000..........
Playground Bonds.
4½s'13 J-D 364,000..........
4½s'13 J-D 87,000..........
4½s'13 J-D 308,000...$11,000 yrly
Grade-Crossing Abolition.
4½s'12 J-D $302,000..Dec 1 '15-'42
Fire-Apparatus Bonds.
4½s'12 J-D $112,000..Dec 1 '15-'42
4s '14 --- 120,000..........
Poor-Home Bonds.
4½s'12 J-D $148,000..Dec 1 '15-'42
4½s'14 J-D 360,000...June 1 '15-'44
Bridge Bonds.
4s '08 J-D $48,000...Dec 1 '15-'38
4s '08 J-D 192,000...Dec 1 '15-'38
4½s'08 M-N 87,400...May 1 '16-'38
4s '09 A-O 41,000...Apr 1 '16-'39
4½s'10 J-D 806,000...Dec 1 '15-'40
4½s'10 J-D 130,000...Dec 1 '15-'44
4½s'10 J-D 260,000...Dec 1 '15-'40
4½s'11 --- 683,400..........
4½s'12 --- 182,000..........

PITTSBURGH.

Public-Safety Bonds.
4½s'08 M-N$23,000c..May 1 '16-'38
Street-Improvement Bonds.
4s '09   A-O $29,300 ... Apr 1 '16-'39
4s '09   A-O   12,000 ... Apr 1 '16-'39
4½s'10 J-D 338,000 ... Dec 1 '15-'40
4½s'11 ---   833,100 ....
4½s'12 ---   84,000 ....
4½s'12 J-D 311,000 .. Dec 1 '15-'42
4½s'13 --- 145,000 ....
4½s'14 ---   50,000 ....

Public-Park Bonds.
4½s'08M-N $59,000c..May 1 '16-'38
4s '08   M-N 60,000c..Nov 1 '15-'18
4½s'10 J-D 156,000..Dec 1 '15-'67

Dept. of Charities Loan.
4½s'08M-N$103,500c..May 1 '16-'38

Fire-Engine & Police-Sta. Bds.
4½s'08M-N$115,000c..May 1 '16-'38

Public-Health Bonds.
1½s'08M-N $19,400c..May 1 '16-'38

Incinerating-Plant Bonds.
4½s'10 J-D $78,000 ... Dec 1 '15-'40

Sewer Bonds.
4½s'10 J-D$124,800 ... Dec 1 '15-'40
4½s'10 J-D 176,800 ... Dec 1 '15-'40
4½s'11 --- 189,000 ....

Funding Bonds.
4½s'11 --- $275,400 ....

Public-Works Bonds.
4½s'08M-N$161,000c..May 1 '16-'38

Water Bonds.
4s '09   J-J $560,300 ... Jan 1 '16-'39
4s '09   J-D 240,000 ... Dec 1 '15-'38
4½s'08M-N 462,100 ... May 1 '16-'38
4s '09   A-O   40,000c ... Apr 1 '16-'39
4½s'10 J-D   78,000 ... Dec 1 '15-'40
4½s'10 J-D 676,000$19,000 yr Decl
4½s'10 J-D   78,000 ... Dec 1 '15-'40
4½s'10 J-D 156,000 ... Dec 1 '15-'31
4½s'10 J-D 700,000 ... Dec 1 '16-'40
4½s'11 J-D 908,000 ... Dec 1 '15-'41
4½s'12 J-J 168,000 ... Jan 1 '15-'42
4½s'12 J-D1,428,000 ... Dec 1 '15-'42

Water-Plant-Purchase Bonds.
4s '10 J-Jz$1,580,200 ..Jan 1 '16-'39
  x These bonds were issued to pay
for plant of Monongahela Water Co.,
purchased by the city.

Hospital Bonds.
4½s'10 J-D $208,000..Dec 1 '15-'36
4½s'12 J-D   84,000..Dec 1 '15-'42

City-Hall Bonds.
4½s'10 J-D$1,300,000..Dec 1 '14-'40

Filtration Bonds.
4½s'08 M-N$575,000c..May 1 '16-'38
Total for Greater City ...$18,010,300

DEBT OF OLD CITY OF PITTS-BURGH.

Water Loans.
4s '95   M-N$800,000c&r...May 1 '25
  ($200,000 payable triennially.)
4s '06   J-J   350,600c&r..July1'15-36

Filtration Loan.
3½s'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.
3½s'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.)
4½s'08 M-S$176,200r...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...M y 1 1925
  ($150,000 due triennially.)

Funded Debt Loans.
4s '04   J-D$748,000c&r..June 1 1934
  ($181,000 due quinquennially.)
4s '07   M-N$349,500c...May 1 1927
  ($116,500 due quinquennially.)

Funded Judgment Loan.
4s '06   J-J $834,000......July 1936
  ($167,000 due quinquennially.)

Boulevard Bonds.
4s '95   M-N$200,000...May 1 192.
  ($50,000 due triennially.)

Public-Improvement Bonds.
4s '07   M-N$270,000...May 1 '16-'27
  (Due $22,500 annually.)

Funding Bonds.
4½s'08 M-N$191,000 1938
  ($38,000 quinquennially until 1933.
4½s'08 M-N$187,000 1938
  ($37,000 quinquennially until 1933.
4½s'08 M-N$100,000 1938
  ($20,000 quinquennially.
4½s'08 M-N$35,000 1938
  ($6,000 quinquennially until 1933.
  $11,000 until 1938.
4½s'11 M-S $315,900 ....
  ($117,000 due annually.)
Total of old city of Pittsb..$15,018,800

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 $63,000r..June 1 '15-'35
4s '06   F-A   7,600c..Aug 1 '15-'36

Electric-Light Bonds.
4s '91   A-O$160,000r...Apr 1 1921
4s '93   A-O   14,000r...Oct 1 1923
4s '94   J-J   86,000r...July 1 1924
3½s'01 A-O   61,000r...Oct 1 '15-'31
4s '04   F-A   16,000r...Aug 1 '15-'18
4s '06   A-O   15,000c...Oct 1 '15-'29
4s '07   A-O   54,000c...Oct 1 '15-'32

Public-Safety Bonds.
3½s'01 A-O $51,000r...Oct 1 '15-'31
4s '05   J-D 17,800r..June 1 '15-'35

Street Improvement.
4s '97   J-J $202,000r...Jan 1 1927
4s '93   A-O 200,000r...Oct 1 1923
4s '94   A-O 200,000r...Apr 1 1924
4s '94   J-J 200,000r...July 1 1924
4s '95   J-J 150,000r...July 1 1925
4s '95   J-J 101,000r...July 1 1925
3½s'01 A-O 192,000r...Oct 1 '15-'31
4s '05   J-D 352,800r..June 1 '15-'35
4s '06   F-A 15,200r..Aug 1 '15-'36
4s '07   M-N400,000c...May 1 1937

Highway Improvement.
4s '95   J-J $150,000r...July 1 1925

Judgment Fund Bonds.
4s '04   J-D $28,800r..Jan 1 '16-'33

Grade-Crossing Bonds.
4s '05   J-D $88,100c..June 1 15-'35

Sewer Bonds.
4s '87   J-J $50,000r...July 1 1917
4s '93   A-O   55,000r...Oct 1 1923
4s '94   A-O 100,000r...Apr 1 1924
4s '94   J-J 145,000r...July 1 1924
4s '95   J-J 101,000r...July 1 1925
3½s'01 A-O   34,000r...Oct 1 15-'31

Pension Fund Bonds.
4½s'08 M-N$46,400..May 1 '16-'38

Water Bonds.
4s '87   J-J $100,000r...July 1 1917
4s '89   J-J 175,000r...July 1 1919
4s '95   J-D 300,000r...June 1 1925
4s '95   J-D 326,000r...June 1 1924
4s '96   J-D 202,000r...Oct 1 '15-'31
3½s'01 A-O 248,000r...Oct 1 '15-'31
4s '05   J-D 157,500r..June 1 '15-'36
4s '06   F-A   62,600r..Aug 1 '15-'36

Pittsb.-Allegheny Funding Bds.
4½s'08 M-N$386,000 ....
  ($77,000 quinquennially until 1933.
  $78,000 until 1938.)

Allegheny Funding Bonds.
-s '11   ...$367,300..$13,600 yearly

Refunding Water Bonds.
4s '93   J-J $100,000r....Oct 1 1923

City Home Bonds.
3½s'01 A-O $21,000r...Oct 1 '15-'21
     40,000r...Oct 1 '22-'31
4s '05   J-D 17,800r..June 1 '15-'35
Total former city of Alleg'y..$6,419,356

SUNDRY BOROUGH INDEBTEDNESS.

Elliott Borough.
4s '00   --- $20,000....June 1 '15-'30
  ($5,000 every 5 years.)

Esplen Borough.
4s '03   --- $27,000....June 1 '15-'31

Pittsburgh-Esplen Judgment.
4s '00   ---   { $7,500....Aug 1 1930
        {   7,000....Aug 1 1920

4s '10   --- $5,000 ....
  ($1,250 each 5 years until 1930.)

Beechview Borough.
4½s'08 --- $5,000....Aug 15 1921
4½s'08 ---   14,000....May 26 1938

Montooth Borough.
5s '04   --- $7,500....Aug 1 1924

Pittsburgh-Montooth Funding.
4½s'08 --- $25,000 ....
  ($5,000 each 5 years until 1938.)

Sheraden Borough.
5s '95   ---   { $2,000....Aug 1 1915
        {   500....Aug 1 1916
        {   7,000....Aug 1 '15-'21
4s '98   ---   { 8,000....Aug 1 '22-'25
        { 6,000....Aug 1 '26-'27
4s '01   ---   { 35,000 ...... Nov 1921
        { 40,000 ...... Nov 1931
4½s'04 ---   { 40,000 ...1924 & 1929
        { 25,000 1934
5s '07   ---   85,000....Nov 1 '17-'37
  ($17,000 every 5 years.)

Pittsburgh-Sheraden Funding.
4½s'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---$470,300
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 Pittsburgh Trust Co.

Summary of Bonded Debt—

	Jan. 1 '15.	Jan. 1 '14.
	$	$
Gross amount	39,918,756	43,097,974
Amt. carried in sinking fund	8,353,983	10,943,853
Net bond.debt	31,564,773	32,154,121

Assessed val. of real and
personal property for
purposes of taxation,
1914-1915 ....$770,748,446
7% constitutional limit
of indebtedness..... 53,952,391
Net bonded debt (as
above)............... 31,564,773
Margin of credit for additional borrowing... $22,387,618
Floating debt on Jan. 31
1915 .... $4,214,371
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 1915 population of "Greater Pittsburgh" was estimated by the Dept. of Health to be 564,828.

PITTSBURGH SCHOOL DISTS.

Pittsburgh and Allegheny School districts were consolidated under the new school code Nov. 13 1911 and all the outstanding bonds of the various sub-school districts are assumed by the newly created school district of Pittsburgh. The bonded debt of these former sub. districts on Dec. 1 1914 was as follows:

Total $5,582,000
New bond issue 1912.... 3,000,000
Grand total Dec 31 '14 .$8,582,000
School Loan of 1912.
4½g'12 J-J { $1,000,000 July 1 1922
     { 1,000,000 J'ly 1 '27&32
     { 1,000,000 J'ly 1 '37&42

PITTSTON.

This city is in Luzerne County. Inc. 1895. Pop. 1910, 16,267.

Paving and Grading Bonds.
5s '13   --- $14,000 1917

Improvement Bonds
4½s'09 M-S $84,000c..Sept 1 '15-'38

Refunding Loan
4s '01   M-S $33,300c....1916-1926
GEN. BD. DT. Apr 1915...$117,300
Assessment debt (add'l)... 14,000
Sinking fund 23,122
Assessed val. '14 (3-5 act.).8,278,766
City tax (per $1,000) 1914....$5.00
INT. at City Treasurer's office

PITTSTON SCHOOL DISTRICT.

4s '05   --- $13,000..Red. in 30 yrs.
5s '07   ---   17,000..Red.5 to 23yrs.
4½s'09 --- 100,000..Red.10to30yrs.
4½s'13 M-S   70,000....Sept 1 1923
  (Optional beginning Sept. 1 1923.)
4½s'14 ---   70,000..Red 10-30-yrs
BOND. DEBT Apr 1 '15.. $269,000
Floating debt 81,769
Funds in banks 96,783
Assess. val. '15 (70% act.)10,021,057
School tax (per $1,000) 1915...$12.00
Population in 1915 (est.)....18,500
INT. at People's Union Sav. Bank.

PLYMOUTH.

This borough is in Luzerne County.

Funding & Fire Dept. Bonds
4½s'08 J-J $27,000........1914-1934

Street and Sewer Bonds
4½s'11 J-J $18,000 ....
BOND. DEBT Jan 1 1913..369,100
Outstanding orders 6,753
Population in 1910........16,966

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-D $100,000 1923-1943

Street Impt. & Sewer Bonds.
3½s'99 A-O $32,000c ....
  (Part each 5 years; last in 1929.)
4s '09   M-S $25,000r ....
  (Due $500, 1, 1919, '21, '29, '34 & '39)
4s'13 J-J $100,000r '23, '28, '33, '38'43
BOND. DEBT Apr 2 '15.. $157,000
Sinking fund Jan 1 1915.... 15,000
Assessed valuation 1914...7,833,865
  (Assessment ½ 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.

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.

Storage Lot Certificates
4s   ---   M-S $3,000..$1,000 yearly

Street Paving Loan
4s '08   J-J $15,000c...Jan 1 1938
  (Subject to call after 1918.)
4s '10   M-S $50,000c...Sept 1 1940
  (Subject to call after Sept 1 1920.)

Refunding Bonds
3½s   J-J $23,000c....July 1 1929
  (Subject to call after 1909.)
4s '11   A-O $29,000c............1921
  (Optional after 1916.)
BOND. DEBT Apr 2 1915.. $120,000
Temp. loans, out, street
paving 29,000
Sinking fund Nov 4 1914... 20,356
Tax val. '15 (½ actual)...7,818,503
City tax (per $1,000) 1914....$9.00
Total tax (per $1,000) 1914...26.00
Population in 1910.........20,236
INT. at City Treasurer's office.

POTTSVILLE SCHOOL DIST.

Bonds are all exempt from State tax, which is paid by district.

Building Bonds
3½s'09 J-D $38,300c....June 1 1939
  (Subject to call June 1 1914.)

Refunding Bonds (Tax-exempt)
3½s   J-J $73,000c 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., Pottsv

PROSPECT PARK.

This borough is in Delaware Co. Incorp. May 9 1894. Tax on bonds below is paid by the borough.
4s g '96 A-O $4,500r....Oct 1 1926
4s'99-00M-N   22,000r..May 1 '29-'30
4½s'04 A-O   13,000c....Apr 1 1934
4s '07   J-D   8,500r....June 1 1937
4½s'10 J-D   15,000c....1920-1940
4½s'10 J-J   12,000c....July 1 1940
4s '12   J-D   13,000r............1942

4s '13   J-D   z$5,000r............1943
BOND. DEBT Mar 1915.. $83,000
Sink. fund (bonds & cash)... 19,000
Assessed valuation 1915...1,230,000
  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   --- $8,000c............1937
  (Optional after 1905.)
4s '97   --- $5,000c............1927
  (Optional after 1905.)
4s '98   --- $8,500c...Part yearly
4s '99   ---   12,500c...Part yearly
4s '08   J-D   40,000c....June 4 1938
  (Subject to call after June 4 1928.)

Refunding Bonds
4s '03   --- $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)
4½s'07 J-J $15,000c....1912 to 1937
  ($10,000 in 1917, 1922, 1927, 1932,
  and $15,000 in 1937.)
4s '01   J-J $19,000c............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   60,000c...Apr 1 '19-'39
  ($12,000 every 5 years.)
4½s'14 M-N 60,000c..May 1 '24-'44
  ($12,000 every 5 years.)
BOND. DEBT Apr 19 '15. $150,000
Sinking fund 11,134
Assessed valuation 1915..10,525,600
School tax (per $1,000) '14-'15.$6.25
Population in 1913 (est.)....7,500
INT. on 4½s at Hamilton Trust Co.; on 3s and 4s at Commercial Trust Co., Philadelphia.

RANKIN.

This borough is in Allegheny Co. Inc. 1892. Population 1910, 6,042.

Sewer Bonds
4½s'99 A-O $14,000c....Part yearly

Improvement Bonds
4½s'08 M-N$48,000c....Part yearly
4s '05   J-J   20,500c....Part yearly
5s '97   J-J   15,500c...Part yearly

Water Bonds
5½s'94 A-O $6,000c....Part yearly
BOND. DEBT Jan 1 '14... $99,500
Sinking fund 7,318
Assess. val. '13(abt.4-5act.)7,174,860
Borough tax (per $1,000) 1913.$6.00
INT. at Braddock Nat. Bank.

READING.

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 $450,000c..July 1 '17-'22
        '27, '32 & '37

Sewer and Paving Bonds.
4s '02   A-O $60,000c....1917-1927
  ($20,000 every 5th year on April 1.)
4s '97   F-A   80,000c..Feb 1 '17 & '22

Refunding Water Bonds.
4s '89   J-J $8,000c....Jan 1 1919
  (Subject to call Jan. 1 1904)
4s '90   J-J 200,000c....July 1 1920

Water Dept. Bonds.
4s '08 M-S { $150,000c...Sept 1 '18&23
        { 52,000c....Sept 1 1928
4s '09   J-J { 50,000c....July 1 1919
       { 100,000c..July 1 '24&'29
4s '14   A-O   50,000c....Oct 1 '15-'39

Paving Bonds.
4s '08   A-O $40,000c..Apr 1 '18 & '23
4s '97   J-J   40,000c..July 1 '17 & '22
4s '09   J-J   40,000c..Apr 1 '19 & '24
4s '14   J-J 175,000..$17,500 yearly

Sewer Bonds.
4s '13   F-A$239,000 ....

Refunding Bonds.
4s '03   A-O $36,000c..Aug 1 '18-'28
  ($12,000 due every 5 years.)
4s '09   A-O$160,000c..Apr 1 '19-'34
  ($40,000 every five years.)
CITY BOND. DEBT...$1,431,000
Water bonded debt....... 590,000
TOT. BD. DT. Mar 1 '15 $2,021,000
City sinking funds 121,977
Water sinking funds 115,600
Total sink. fds. Oct 1 '14. $237,577
Assess. val. (½ actual)..61,011,650
City tax (per $1,000) 1914... 11.50
Total tax (per $1,000) 1914... 18.00
Population in 1910.........96,071
INT. at office of City Treasurer.

READING SCHOOL DISTRICT.

This district, comprising the city of the same name, is in Berks County. Bonds are all exempt from State tax, which is paid by the district.
3½s   F-A $12,900c..........z1929
3½s   A-O $12,900c...Apt 1 z1930
3½s   A-O$237,300c..Apr 1 z1934
3½s   J-D $23,600c...June z1931
3½s   M-N$9,500c...May 1 z1936
3½s'09 J-J $37,500c............1939
  (Subject to call after 1910)
3½s'11 M-S $68,000 1941
  (Subject to call after 1912)
3½s'14 J-D 142,500..$5,000 yearly

BOND. DEBT Apr 20 '15..$654,200
Sinking fund.............. 75,000
School tax (per $1,000) 1913...$5.00
For assessed valuation, population, &c., see City of Reading.
x 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.
4½s'08 s-a $25,000c..........1939
Ref. Water Bds. (opt. beg. 1911).
4s '06 J-J $22,000c....July 1 1936
TOTAL DEBT Apr 2 1915 $47,000
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$17,500c..........1932
4s '05 M-N 17,000c..........1935
5s '07 A-O 70,000c..........1937
5s '09 A-O 12,000c..........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.

RIDLEY PARK.
This borough is in Delaware Co.
Inc. Dec. 12 1887. Bonds are tax-free to holder. Population 1910, 1,761.
3½s J-J $33,000c..........1929
4s J-J 25,000c..........1934
Sewer Bonds.
4s '06 A-O $22,000c....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.
4½s'12 A-O $40,000c..Oct 1 '27-'41
City Hall Building Bonds.
4½s'12 A-O $15,000c..Oct 1 '27-'41
Water-Works Bonds.
5s '96 J-J $30,500...Jan 1 '16-'25
General & Improvement Bonds.
4½s'08 M-S $50,000...Sept 1 '23-'35
General Bonds.
5s '95 M-N 7,000....Nov 1 1915
4½s'12 A-O 25,000...Oct 1 '27-'41
4½s'10 J-D 20,000c..June 1 '32-'39
BOND. DEBT Jan 3 '15...$187,500
Floating debt.............. 35,635
Sinking/Cash $8,002
fund Investments........ 19,025
Assessed valuation 1914...3,272,560
Population in 1910..........5,903
INT. at First Nat. Bk., Rochester.

ROCHESTER SCHOOL DIST.
3½s'01 J'ne $24,500c..June 1 '15-'30
4s '05 Nov 14,000c..Nov 1 '27-'35
4½s'08 J'ne 15,000c..June 1 '31-'38
4½s'14 J-D 100,000c..June 1 '26-'44
BOND. DEBT Apr 3 1915 $153,500
Assessed valuation 1915...$3,417,977
(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.
Funding Bonds.
4½s'15 J-J $60,000c...Jan 1 '25-'44
(part due every 5 years)
Sewer Bonds (Tax-Exempt).
4½s'09 J-J { $8,000c...July 1 1919
{ 90,000c...July 1 '29-'31
BOND. DEBT Apr 1915.. $158,000
Cash on hand.............. 11,115
Assessed valuation 1910...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 J-J $111,400...July 1 1919
(Subject to call July 1 1899.)
Hospital Bldg. & Court-House Ref.
4s '12 A-O $105,000c....Oct 1 1942
(Subject to call April 1 1922.)
Insane-Asylum Bonds.
4s '11 J-J $500,000c...July 1 1941
(Optional after Jan. 1 1921.)
BOND. DEBT Apr 1 '15.. $716,400
Assess. val. '14 (60% act.) 60,967,395
State & co. tax(per $1,000)'13.$11.50
Population in 1910........207,894
INT. at County Treasurer's office.

SCOTTDALE.
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 $11,000c...July 1 '15-'25
4s '99 J-J 29,000c...July 1 '15-'29
5s '03 M-N 30,000c...May 1 '15-'38
5s '08 F-A 8,000c..Feb 15 '29-'38
Refunding Bonds.
4s '99 F-A $10,000c...July 1 '15-'24
BOND. DEBT Oct 15 '14.. $88,000
Sinking fund.............. 19,000
Assess. val. '13 (⅔ act.)...3,902,125
Total tax (per $1,000) 1913...$24.50
Boro. tax (per $1,000) 1913...$10.00
INT. at Borough Treasurer's office.

SCOTTDALE SCHOOL DIST.
4½s'09 J-D*$41,000c..June 1 '15-'38
4½s'07 ... 18,000.............
4½s'10 J-D 33,000c...Part yearly
BOND. DEBT Oct 9 1914... $91,500
Assessed valuation 1914...3,021,545
School tax (per $1,000) 1914.$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.
4½s'91 J-D $60,000c....June 1 1919
4s '07 M-S {84,000c..Mar 1 '16-'27
{60,000c..Mar 1 '28-'37
Police & Fire Dept. Bonds.
4s '04 J-J $60,000c..July 1 '15-'29
4s '08 J-J 24,000c..July 1 '15-'26
4s '08 A-O 12,000c..Oct 1 '15-'26
4s '08 M-N 8,000c..Nov 1 '15-'22
Bureau of Fire Bldg. Loan.
4s '10 ... $22,000c....Apr 1 '16-'37
Viaduct Bonds.
4½s'11 A-O$30,000r....Apr 1 '16-'41
Sewer Bonds.
3½s'10 J-D $45,000c....June 1 1915
4s '00 J-J { 45,000c....June 1 1920
{ 25,000c....June 1 1925
4s '04 J-J 18,000c..July 1 '15-'23
4½s'11 A-O 48,000c....Oct 1 '15-'38
Bridge and Improvement.
4s '01 F-A $38,000c..Feb 1 '16-'34
Municipal Improvement.
4½s'12 J-D $140,000c..June 1 '15-'42
4½s'91 J-D 23,000c....Dec 1 1916
4½s'13 M-S 348,000c....Sept 2 '15-'43
4s '14 M-N 58,000c..May 1 '16-'44
City Improvement.
4s '86 J-J $7,000c..July 1 '15-'16
4s '08 J-J 76,000c..July 1 '15-'33
Judgment Funding Bonds.
3½s'03A-O$68,000cOct1'17-22-27-32
4s '05 A-O 211,000c..Apr 1 '19-'35
($55,000 due each five years.)
4½s'11 F-A 189,000c..Aug 1 '15-'41
Street-Paving Bonds (Assessm't).
4s '08 J-J $19,000c..July 1 '15-'33
4½s'09 M-N 40,000c..Nov 1 '22-'34
Redemption Bonds.
4½s'93 J-D $38,000c....June 1 1919
TOT. BD. DT. Dec 31 '14$1,968,000
Bonds in sinking fund..... 131,000
Cash in sinking fund...... 259,035
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.
4½s'93 J-J $50,000c....July 1 1918
4½s'00 J-D {60,000c June 1 '26&'28
{40,000c.....June 1 1930
4½s'01 J-D 75,000c....June 1 1931
4s '03 A-O 250,000c..Oct 1 '15-'33
($50,000 due 1915,'18,'23,'28 & '33.)
{ 30,000c.....Aug 1 1928
3½s'02 F-A {100,000c..Aug 1 '16&'20
{ 40,000c.....Aug 1 1926
{ 50,000c.....Aug 1 1932
4½s'95 J-J 75,000c..July 1 '15-19-20
4½s'97 A-O 120,000c Apr 1'22-25-27
{ 50,000c.....Feb 1 1917
4s '07 F-A {100,000c..Feb 1 '24&'34
{ 50,000c.....Feb 1 1937
4s '09 M-S 250,000c..Sept 1 '24-'39
($50,000 due every 5 years.
4½s'12 J-J $100,000c..July 1 '40-'42
4½s'13 A-O 150,000c..Apr 15 '41-'43
BOND. DEBT Apr 1915.$1,670,000
Floating debt.............. 160,000
Sink. funds (bonds & cash). 155,034
Sinking fund (bonds)....... 256,000
Assess. val. '14 (80% act.) 89,104,570
School tax (per $1,000) 1914....$8.50
Value school prop. 1915..$2,987,222
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 g '03 June $90,000c..Aug 1 '15-'23
BOND. DEBT May 1915..... $90,000
Tax rate (per $1,000) 1915....$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 $49,000c..Apr 1 '18-'33
Municipal Hall Bonds.
4s '07 A-O$21,000c..Oct 1 '15-'35
{ 2,000c.....Oct 1 1936
Refunding Bonds.
4s '05 A-O $32,500c..Oct 1 '15-'35
TOT. BD. DT. May 7 '15..$104,500
Assess. val. (90% act.) '14-7,000,000
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 $10,000c....Aug 1 1915
4s '09 J-J 24,000c....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 $156,200
Floating debt.............. 17,800
Assessed valuation '14...5,698,320
(Assess'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.
3½s semi-an $30,400r..........1929
(Subject to call 1919.)
4s '05 M-N$73,500c......May 1935
(Subject to call May 1910.)
3½s M-S $10,000r..........1932
(Subject to call 1907.)
4½s ... $9,000c..........1927
3½s ... 18,500r..........1930
4½s '14 A-O 150,000c....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$66,000c....Nov 1 1915
Sidewalk Bonds (opt. beg. 1917).
4s '07 F-A $1,500c....Aug 1 1937
Street Bonds (opt. beg. 1917).
4s '07 F-A $60,000c....Aug 1 1937
Impt. Bonds (opt. beg. 1913).
4s F-A $80,000c....Aug 1 1933
Sewer Bonds.
3½s M-N$60,000c....Nov 1 1931
(Subject to call Nov. 1 1906.)
3½s F-A $40,000c....Aug 1 1932
(Subject to call Aug. 1 1912.)
4s '07 F-A $38,500c....Aug 1 1937
(Subject to call Aug. 1 1917.)
BOND. DEBT Apr 1915.. $346,000
Floating debt.............. 40,000
Sinking fund.............. 66,000
Assess. val. 1914 (¼ act.)..7,000,000
Borough tax (per $1,000) 1914 13.50
Total tax (per $1,000) 1913..$28.00
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 g '06 M-S $30,000c....Mar 1 1936
4½s '07M-N 5,500c..Nov 11 1937
4s '11 ... 7,000c....Aug 1 1941
Sewer Bonds (opt. beg. 1920).
4s g '05 F-A $15,100c....Aug 1 1935
BOND. DEBT May 1 '15...$57,600
Sinking fund.............. 5,851
Assess. val. 1914 (2-3 act.)1,108,225
Total tax (per $1,000) 1914...$20.50
INT. payable at Treasurer's office.

SHARPSBURG SCHOOL DIST.
School Bonds.
3½s M-N$10,000c 1915-1924
4s '05 M-N 65,000c 1915-1932
BOND. DEBT Apr 1915... $75,000
Assessed valuation 1914...4,786,421
(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.
4s J-J $40,000c..........1938
Refunding Bonds.
4s J-J $25,000c..........1926
Water Bonds.
5s J-J $71,116c..........1923-1924
4s '04 M-N 35,000c..........1924
4s ... 35,000..........1942
BOND. DEBT May 25 '12 $155,116
Floating debt.............. 22,590
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 $7,300r..........1915
4s J-J 10,000r..........1915
4s J-J 20,000r..........1917
4s '04 J-D 30,000c..........1924
BOND. DEBT Apr 1915... $67,300
Floating debt.............. 8,000
Assess. val. '14 (1-3 act.)..3,204,000
School tax (per $1,000) 1914..$23.25
Population in 1914 (est.).....26,000
INTEREST at Treasurer's office.

SINKING SPRING.
This borough is in Berks County.
4½s'14 J-J $30,000...July 1 '24-'44
(Optional after 1919)
TOTAL BOND. DEBT.. (?)

SOMERSET.
This borough is in Somerset Co.
Incorporated in 1795.
Fire-Apparatus Bonds.
5s '11 J-J $5,000....Jan 1 1921
(Optional after July 1 1918)
Street Improvement Bonds.
4½s'09 J-J {$5,000c.July 1 '15-'19
{15,000c.July 1 '20-'29
Water Bonds.
4½s'11 J-J $9,000c 1915-1932
4½s'11 J-J 15,000c 1915-1915
Sewer Bonds.
4s A-O $16,000..$1,000 yly. beg. '15
BOND. DEBT May 8 1913 $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.
4s M-N$199,000c Nov1 '15-'34
(V. 79, p. 2111, for maturity.)
TOTAL DEBT Apr 1915... $199,000
Assess. val. '14 (60% act.)29,557,317
County tax (per $1,000) '15....$6.00
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 $15,000c.Apr 1 '19&'20
4s J-J 5,000c....July 1 1922
4s '06 A-O 75,000c....Oct 1 1936
4½s'12 A-O 42,000c....Oct 1 1942

*Street & Sewer Impt. Bonds.
4½s'13 A-O $32,000c....Oct 1 1943
Improvement Bonds.
4½s'10 J-J $21,000c....July 1 1940
(Subject to call after July 1 1920.)
Sewer, Police & Fire-Alarm Bds.
4½s'11 A-O $40,000c....Oct 1 1941
*Redemption Bonds.
4s F-A $69,500c....Aug 1 1916
*Sewer Bonds.
4s M-S $100,000c....Sept 1 1933
BOND. DEBT Apr 5 1915. $399,500
Tax val. 1914 (2-5 act.)...9,505,439
Boro tax (per $1,000) 1914....$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 $39,100c....June 1 1932
(Subject to call June 1 1912)
4s '14 M-N$50,000c.May 15 '24-'34
4s '14 86,000...........
BOND. DEBT Oct 1914... $175,100
Sinking fund.............. 12,000
Assess. val. '14 (2-3 act.)..8,639,055
School tax (per $1,000) 1915..$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
4½s'11 M-N$12,000c...May 1 1921
Street Bonds
4½s'11 M-N$10,000c.May 1 '21&26
Water Bonds (due every 5 yrs.)
4½s'11 M-N$50,000c.May 1 '26-'41
BOND. DEBT Sept 1912... $72,000
Assessed valuation 1912...1,595,335
INT. at Springdale Nat. Bank.

STEELTON.
This borough is in Dauphin County
All bonds tax-free to holder.
Improvement Bonds.
4½s'14 J-J $55,000....Jan 1 1944
Filter-Plant Bonds.
4½s'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
4½s J-D 22,000....Dec 1 1923
BOND. DEBT Apr 2 1915.. $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.

STEELTON SCHOOL DISTRICT.
4½s'13 J-D $65,000c....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
4½s '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 '15 $219,000
Assessed valuation 1914...6,379,860
Tax rate (per $1,000) 1914....$18.00
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
4½s '00 ... 4,000c 1915-1924
4½s'03 ... 7,000c 1915-1928
4½s'03 ... 11,000c 1915-1925
5s '08 ... 9,150c 1914-1934
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 ... $43,500c...........
BOND. DEBT May 1915... $43,500
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 F-A $62,000c...Part yearly
BOND. DEBT Nov 1914...$62,000
Floating debt.............. 9,250
Sinking fund.............. 9,000
Assess. val. '13 (40% act.).4,386,554
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 May 1915...$43,500
Assess. val. '15 (60% act.)..2,192,000
School tax (per $1,000) 1915..$13.00
Population in 1915 (est.)......2,250
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.
Floating Debt Bonds.
4½s'15 F-A $65,000_____1929-1935
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-ex'pt)
4½s'06 J-J $58,000c_July 2 '15-'36
(For maturity see V. 83, p. 999.)
BOND. DEBT Apr 26 '15_$443,000
Floating debt_____65,105
Sinking fund_____17,018
Assessed valuation 1915_9,571,590
(Assessment 80% actual value)
Borough tax (per $1,000) 1914_$7.00
Population in 1910_____7,381
INT. payable at Swissvale Nat.
Bank and Braddock Nat. Bank.

SWISSVALE SCHOOL DISTRICT.
Bonds are tax-exempt.
5s '15 M-N$50,000__Nov 1 '16-'20
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 after Aug 1 1911)
Refund. Loan (opt. beg. 1904)
3½s'99 A-O $13,000r_____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 Apr 2 '15 _ $162,000
Assessed val. '14 (1-3 act.)_2,542,489
Total tax (per $1,000) 1914_$36.50
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
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
8,000c___May 1 1937
4½s'10 F-A 10,000c___Aug 1 1932
4½s'15 M-S 20,000___Mar 1 1945
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)
4s J-J $5,000____June 1 1932
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_J'ne 1 '26&'31
5,000c___June 1 1936
4½s'11 J-D 10,000c_____1931
BOND. DEBT May 7 1915 $292,500
Assess. val. '14 (80% act.)_5,649,695
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 Apr 2 '15__ $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 $62,000c___Mar 2 1924
(Optional after one year)
BOND. DEBT Apr 2 '15 __ $62,000
Assess. val. real estate_13,354,176
Population in 1915 'est)_____42,000

TITUSVILLE.
This city is in Crawford County.
First charter Feb. 28 1866; present
charter May 23 1889. Commission
form of government went into effect.
Jan. 1 1914.
City Bonds (Tax-exempt).
3s J-J $6,100c_____1919
3½s J-J 36,300_____1920
3½s J-J 4,000_____1937
3½s J-J 48,500_____1939
GEN. BD. DT. Apr 1 '14__ $92,900
Improv't bonds (add'l)__36,047
Assess. val. '13 (real est.)__2,348,100
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 $86,000c&r Apr 1 '16-39
2,000c&r Apr 1 1940
BOND. DEBT Apr 3 '15__ $88,000
Assess. val. (40% act.)1914 2,400,000
School tax (per $1,000) 1914_$20.00
INTEREST payable in Titusville
at banks or Treas. office. Bonds are
tax-free to holder.

TURTLE CREEK.
This borough is in Allegheny Co.
Bonds below are tax-free to holder.
4½s'12 M-N$145,000_Nov 1 '21-'41
($15,000, '21; $20,000, '26; $30,000,
'31; $35,000, '36; $45,000, '41.)
Street Bonds.
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 May 1915_$60,000
Assessed valuation 1915_4,994,430
School tax (per $1,000) 1915_$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 $3,000c_____1915
(Optional after 1910)
4½s'11 s-a $50,000c___1931 & 1941
BOND. DEBT Apr 1915__ $79,000
Sinking fund_____6,300
Assess. val. '13 (60% act.)_2,560,000
School tax (per $1,000) 1913_$14.50
Population in 1914 (est.)_____8,000
INT. at Farmers' & Merchants'
Bank, 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 58,000c___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.
Bond issue 1903_____$15,000
Bond issue 1907_____28,000
Bond issue 1908_____45,000
Bond issue 1910_____125,000
Bond issue 1914_____86,000
BOND. DEBT May 1 '15__ $299,000
Assessed valuation 1915_8,018,575
School tax (per $1,000) '15_$12.00
INT. on 1903 and 1914 issues pay-
able at Citizens' Title & Tr. Co.,
Uniontown, on 1907 issue at Mer-
chants' Nat. Bk., Phila.; on 1908
issue at Safe Dep. & Tr. Co., Pitts.;
on 1910 issue Fidelity Title & Tr.
Co., Pittsburgh.

UPPER DARBY TOWNSHIP.
This township is in Delaware
County. Bonds below tax-free.
4½s'15 ___ $150,000_____1945
Funding and Road Bonds
4½s'10 ___ $28,000___Oct 1 1940
BOND. DEBT Nov 1'13_$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(abt60%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 $68,000c_Mch 1 '16-'19
4½s'10 A-O 175,000c ___1920-1928
BOND. DEBT Apr 1 '15__ $243,000
Assess. val. '14 (65% act.)25,418,765
County tax (per $1,000) 1915_$3.00
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 ___ 25,000c_Apr 1'33-38-43
BOND. DEBT Apr 1915__ $113,000
Assess. val. '14 (4-5 act.)_2,220,550
School tax (per $1,000) 1914_$9.00
Population in 1914 (est.)_____3,000
INT. at First Nat. Bk., Verona.

WARREN SCHOOL DISTRICT.
School Bonds (Tax-exempt).
4s '97 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 May 17 '15 $257,000
Assess. val. '15(40% act.)_5,245,386
School tax (per $1,000) 1914_$17.50
INT. at Warren Trust Co.

WASHINGTON.
This borough is in Washington Co.
Incorporated Nov. 5 1907, West
Washington, with a population of
3,700, was annexed in 1907.
Paving Bonds
4s '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-N150,000c_Nov 1 '18-27
5s '10 s-a 8,000c_Jan 1 '16-'23
(Subject to call.)
Park Bonds
4s '04 A-O $20,000c_Oct 1 '21-'22
Funding Bonds
4s '06 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 1915 $650,500
Tax valuation 1914_____11,500,000
Tax rate (per $1,000) 1914_$13.50
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 34,000c_Sept 1 '14-'21
3½s'00 J-D 6,500c_Dec 1 '22-'23
4½s'01 M-S 3,000c_Mch 1 '16 &'21
4s '02 J-D 12,000c_June 1 '15-'22
5s '04 J-D 50,000c_____
June 1 '19 & '24
4½s'04 J-D 40,000c_June 1 '15-'34
5s '04 M-S 20,000c_Aug 1 '26-'34
4½s'09 M-S 55,000c_Sept 1 '17-'30
TOTAL DEBT Apr 6 '14_$245,100
Assess. val. '14(70% act.) 11,327,815
School tax (per $1,000) 1914_$10.00
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, 4¼s of 1915 and 4.70s,
funding 4s and road 4½s is paid by
the county; State tax on other road
bonds & bridge 4½s is paid by holder.
Court-House and Jail Bonds
4s '98 F-A$284,000c_Aug 1 '15-'26
4s '01 J-D 255,000r_Dec 31 '15-'30
Bridge Bonds
4s '08 A-O$120,000c_Oct 1 '15-'30
4½s'08 J-J 91,000c_July 1 '15-'28
4½s'12 J-D 50,000c_June 1 '15-'24
4.70'13 F-A 100,000c_Aug 1 '19-'23
Road Bonds
4s '06 F-A $34,000c_Aug 1 '15-'17
4s '07 F-A 100,000c&rAug 1 '15-'25
4s '08 F-A 96,000c_Aug 1 '15-'25
4s '09 A-O 96,000c_Apr 1 '15-'30
4s '12 J-D 100,000c_July 1 1931
4½s'11 J-J 425,000c_July 1 '15-'31
4½s'12 J-D 96,000c_Dec 15 '15-'27
4½s'13 M-N118,000c_May 31 '15-'33
4½s'14 J-J 120,000c_June 1 '20-'33
4½s'15 M-S 120,000_Mar 1 '21-'34
Funding Bonds
4s '09 J-J $40,000c_July 15 '15-'19
BOND. DEBT Apr 1915 $2,245,000
Assessed valuation 1914_123,530,502
(Assessment about ½ actual value.)
County tax (per $1,000) 1915_$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., Pittsburgh; other issues at the
County Treasurer's office.

WAYNESBORO SCHOOL DIST.
This district is in Franklin County.
Bonds below are tax-free to holder.
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 1942
(Subject to call June 1 1927)
BOND. DEBT Apr 1915_$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&D '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 Ches-
ter County. Incorp. March 1799.
Bonds below are all subject to call.
Sewer Bonds.
4s A-O $44,900c_____
66,700_____
General Loan.
4s A-O $22,000c_____1940
66,000_____
Street Improvement Bonds
3s A-O $6,800c_____1929
3½s A-O $5,500c_Apr 1 1933
Water Bonds
3½s J-J $8,700c_____1927
Redemption Bonds
3½s A-O $34,300c_____1927
BOND. DEBT Apr 3 '15 _ $316,000
Assess. val. '14 (95% act.)_9,139,600
Total tax (per $1,000) 1914 _$11,767
Population in 1910_____11,767
*Sanctioned by vote of the people.
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 J-J 30,000c___Oct 1 1939
(Subject to call Oct. 1 1910)
BOND. DEBT Apr 3 '15 _ $118,000
Assess. val. '14 (90% act.)_9,139,560
School tax (per $1,000) 1914_$7.00
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 $26,000c_____1930
Municipal Bldg Bonds
4s J-D $5,500c_____1922
Grading & Paving Bonds
4s J-D $59,000c_____1933
BOND. DEBT Apr 3 '15_ $115,500
Sinking fund_____5,304
Assess. val. '15 (80% act.)_2,907,850
Total tax (per $1,000) 1914_$17.50
INTEREST at Monongahela Trust
Co., Homestead.

WESTMORELAND COUNTY.
County seat is Greensburg. All
bonds are tax-free to holder.
Funding Bonds
4s '09 J-J $347,000c___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.)
Road Bonds
4½s'15 ___ $250,000_____1934
(Subject to call.)
Court-House Bonds
4s J-J $474,000c___July 1 1934
BOND. DEBT Apr 14 '15 $1,321,000
Sinking fund_____257,010
Ass'd val. '14 (4-5 act.)_165,467,456
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 May 1915 __$30,000
INT. at Treasurer's office.

WEST PITTSTON.
This borough (P. O. Pittston) is
in Luzerne Co. Pop'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 1915_ $39,000
Sinking fund_____3,500
Ass'd val. '14 (60% act.)_3,295,659
Borough tax rate(per$1,000)'14_$7.00
TOTAL DEBT_____(?)
INT. at West Side Bk., W. Pitts.

WEST PITTSTON SCH. DIST.
Bonds are all tax-free to holder.
4½s'08 J-D $7,000c_Dec 1 '15-'21
34,000c_Dec 1 '22-'38
TOTAL DEBT Apr 9 '15 _ $41,000
Assess. val. '14 (3-5 act.)_3,262,536
School tax (per $1,000) 1914_$9.00
Population in 1915 (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)
$12,000c_Feb 1 1924
4½s'14 F-A 20,000c_Feb 1 1934
30,000c_Feb 1 1944
BOND. DEBT Apr 5 '15_ $100,500
Sinking fund_____12,350
Assessed valuation 1915_2,370,000
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
4½s J-D $90,000c_____June 1 1927
4½s M-N 40,000c_____May 1 1924
3½s F-A 60,000c_Aug 1 '15-'29
4½s J-J 348,000c_Yrly to 1935
($15,000 yearly to 1922, $16,000
yearly to 1930 and 20,000 yearly
to 1935.)
4½s J-D 206,400c____1915-1938
($9,000 yearly to 1928 and $8,000
yearly to 1938.)
4½s A-O 350,000c_$30,000 Oct 1
1917, $10,000 yearly 1918-1932,
$17,000 yearly 1933-1942.)
4½s'15 J-J $100,000c_Jan 1 '20-'29
(See V. 100, p. 662, for maturity.)
Street Bonds (5s J-J.)
$35,700____1915 $31,200_____1918
47,500____1916 33,800_____1919
87,200____1917 26,600_____1920
Refunding Bonds
3½s F-A $32,000c_Feb 1 '16-'19
3½s F-A 90,000c_Feb 1 '20-'29
BOND. DEBT Apr 6 '15_$1,578,000
Floating debt_____7,688
TOTAL DEBT Apr 6 '15_ 1,585,686
Sinking fund_____110,227
Assess. val. '15 (80% act.)_72,000,000
City tax rate (per $1,000) 1915_$6.25
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 $348,000 4s is
payable at the U.S. Mortgage & Tr.
Co. in N.Y. City; on $350,000 4½s
at Columbia Trust Co., N.Y.; on all
other bonds at Treasurer's office.

WILKES-BARRE SCH. DIST.
Building Bonds.
4s M-S $40,000c_Sept 1 '15-'18
4s M-S 4,500c_____1924
4½s'07 A-O 80,000c_Jan 1 '16-'26
4½s'09 M-N480,000c____1916-1946
4½s'12 M-S 225,000c____1915-1917
4½s'13 J-D 100,000c_June 1 '35-'38
BOND. DEBT Apr 5 1915 $929,500
Assess. val. '15 (abt. act.)_71,000,000
School tax (per $1,000) 1914_$7.00
Population in 1910_____67,105
INT. at School Treasurer's office.

WILKES-BARRE TWP. SCH.DIS.
Adjacent to the city of Wilkes-Barre but has no political connection.
High School Bldg. (Tax-free.)
5s '14 M-N$58,000c__Nov 1 '15-'32
(Coupon bonds reg. as to principal or straight registered bonds.)
BOND. DEBT Nov 2 1914 $98,000
Assessed valuation 1914___5,096,007
(Assessment about 2-3 actual value.)
Population in 1914 (est.)_____7,500
INT. payable in Wilkes-Barre.

WILKINSBURG.
This borough is in Allegheny Co. Inc. Oct. 5 1887. Pop. 1910, 18,924.
Grade Crossing Elimination.
4½s'14 J-J $125,000c_July 1 '20-'44
Street Bonds
4½s'90 J-J $20,000c_July 1 '15-'20
4½s'97 M-S 24,000c_Mch 1 '15-'18
4s '00 M-S 15,000c_Mch 1 '15-'19
3½s'00 J-J 57,000c_July 10 '15-30
4s '04 J-J 48,000c_July 1 '15-'34
4½s'12 M-S 50,000c__Sept 1 '22-'42
Fire Department Bonds
3½s'01 M-N $8,000c_Nov 1 '15-'21
Sewer Bonds
4½s'02 J-D $27,000c__Dec 1 '15-'17
BOND. DBT Oct 17 '14_ $383,000
Tax val. '13(abt.4-5act.)_ 20,513,790
Total tax (per $1,000) 1913___$17.75
INTEREST payable at Wilkin'burg.

WILKINSBURG SCHOOL DIST.
4½s'95 J-J $20,000c_____1924
4s '98 M-N 30,000c_____1928
4s '02 M-S 40,000c_____1932
4s '06 M-N 75,000c_____1936
4s '08 M-N 146,000c_____1938
4½s'10 M-N200,000c_____1940
BOND. DEBT May 1 '15 $511,000
Ass'd val. '15 (80% act.)_20,748,420
School tax (per $1 000) 1915___$7.00
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.
4½s'12 A-O $37,000c____1918-1937
BOND. DEBT Apr 8 1915 $37,000
Floating debt_____10,150
Ass'd val. '14 (80% act.)__2,356,420
School tax (per $1,000) 1914___$5.00
Population in 1914 (est.)_____1,935
INT. at Braddock Nat. Bank, Braddock.

WILLIAMSPORT.
This city is the county seat of Lycoming Co._ Incorp. Jan. 25 1866.
Impt. Bonds (Opt. beg. 1915).
3½s'05 M-N$27,900c___Nov 1 1935
Graflus Run Bonds (Opt.beg.'12).
3s '02 F-A $35,100c__Aug 1 1922
Refund. Bonds (Opt. beg. 1909.)
3½s'99 M-S $277,000c_Sept 1 1929
BOND. DEBT May 1 '15 $312,500
Assess. val. '15 (60% act.)15,643,025
City tax (per $1,000) 1915___$11.75
Total tax (per $1,000) 1915___$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-J $250,000__July 1 '18-'38
(Part due every 5 years.)
TOTAL DEBT May 1915 $250,000
Assessed valuation 1914__15,643,025
Tax rate (per $1,000) 1914__$10.00
INT. at Susquehanna Trust & Safe Deposit Co., Williamsport.

WILMERDING SCHOOL DIST.
This district is in Allegheny Co.
4½s'12 M-N$65,000c____1917-1937
4s A-O 15,000c____1916-1924
TOTAL DEBT Apr 3 1915 $80,000
Assess. val. '15 (80% act.)_4,400,000
School tax (per $1,000) 1914___$9.30
Population in 1915 (est)_____6,500
INT. at East Pittsburgh National Bank of Wilmerding.

WINDBER SCHOOL DISTRICT.
This district is in Somerset Co.

Building Bonds (Tax-Free)
4½s'12 F-A $50,000c___Aug 1 1922
'27, '32, '37 & '42
.s 18,000_____
BOND. DEBT May 1915. $68,000
Assessed valuation 1914___1,800,000
INTEREST payable at Windber.

WOODLAWN SCHOOL DIST.
Bonds are tax-free to holders.
{$10,000c_May 1 '25&30
4½s'10M-N{ 20,000c___May 1 1935
{ 21,000c___May 1 1940
4½s'12 M-N 80,000c_____Nov 1941
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.
4½s'14 F-A$200,000c____1924-1943
Highway-Improvement Bonds.
4s '96 A-O $5,300c___Oct 1 1916
(Subject to call after 1906.)
3½s'03 F-A $59,000c___Aug 1 1933
(Subject to call Aug. 1 1923.)
4s '03 $27,000c_1918, '23&'33
Fire-Department Bonds.
3½s'02 F-A $15,000c__Feb 1 1932
(Subject to call after Feb. 1 1922.)
3½s'03 M-N $9,000c___May 1 1933
(Subject to call after May 1 1923.)
Sewer Bonds.
4s '03 J-D $378,000c_Dec 1 '18-'33
Funding Bonds.
4s '12 M-S $35,000c__Mar 13 1917
(Subject to call Mar. 30 1917.)
4s '12 J-J $42,500c___July 1 1932
(Subject to call July 1 1922.)
NET DEBT May 1915__ $705,048
Tax value 1914 (2-3 act.)_27,268,706
City tax (per $1,000) 1914___$8.50
Population in 1910 (Census)__44,750
INT. payable in York at Security Title & Trust Co.

YORK SCHOOL DISTRICT.
4s '97 J-D $80,000c&r J'ne 1 '15-26
4s '99 J-D 40,000c_June 1 '26-'28
3½s'03 J-J 50,000c&r_July 1 1933
(Subject to call beg. July 1 1928.)
3½s'02 M-N 20,000c__May 1 1922
(Subject to call beg. May 1 1907.)
4½s'08 J-J $56,000c___Jan 1 1938
(Subject to call beg. Jan. 1 1918.)
4s '04 J-D $18,000c_June 1 '15-'18
3.65s'06 J-J 43,000c_July 1 '16-'25
BOND. DEBT Apr 1 1915 $307,000
Sinking fund_____24,591
Ass'd val. '15 (¾ act.)___27,000,000
School tax (per $1,000) 1915___$7.00
Population in 1915 (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____Apr 1 1916
(Subject to call after Apr. 1 1914.)
Court-House Bonds.
4s '98 A-O$131,460c____1915-1928
3.65s'99M-S 130,500r____1914-1929
Refunding Bonds.
3½s'10 J-D$100,000c____1914-1930
Funding Bonds.
3½s'02 M-N$140,000c___1914-1932
Bridge Bonds.
3½s'02 M-N$39,000c_____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.

ADDITIONAL STATEMENTS.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1910.
Adams County_____	50,000	21,500	z13,074,670	z4.00	34,319
Albion(B), Erie County__	28,000	None	d580,000	d30.50	1,534
Aliquippa School District_	54,800	___	†1,062,961	___	___
Apollo School District____	30,000	5,000	b498,290	___	___
Archbald School District__	60,000	___	†5,943,811	___	___
Ashland School District___	27,500	None	†1,432,142	†14.00	___
Ashley (B), Luzerne County_	75,000	None	d4,418,599	d5.00	5,601
Avalon School District____	45,000	None	b4,444,030	b8.00	___
Avoca (B), Luzerne County_	42,000	None	z782,266	___	4,634
Bangor (B),Northampton Co.	41,900	4,500	d2,511,890	d19.33	5,369
Barnesboro (B), Cambria Co.	64,000	___	†1,154,000	†23.00	3,535
Beaver School District____	40,000	4,500	†2,993,534	†12.00	___
Bedford County_____	60,000	None	12,098,829	c7.00	38,879
Ben Avon School District__	97,500	___	†2,903,980	___	___
Bloomsburg(T.),Columbia Co.	73,245	2,000	___	___	___
Bridgeport (B.), Montg. Co._	39,500	9,645	___	___	3,860
Bridgeville (B.), Allegheny Co.	76,000	None	†1,600,000	†7.00	1,983
Bridgeville School District__	50,000	None	†1,365,410	†10.00	___
Bristol Twp., Bucks Co.___	35,000	1,500	†1,342,516	z10.00	1,992
Bristol School District____	39,500	None	d2,576,585	d8.50	___
Brownsville Boro. Sch. Dist._	35,000	5,000	†975,000	d12.00	___
Butler Co. Poor Dist._____	29,500	___	z26,140,223	z17.50	___
California School District__	40,000	None	d846,950	d14.00	___
Camb'geSpgs.(B),CrawfordCo.	56,012	3,297	d755,435	‡18.00	1,514
Carbondale (C.), Lackaw. Co.	46,000	411	z3,331,117	y9.00	17,040
Carbondale School District__	60,200	None	___	___	___
Carnegie School District___	175,500	___	d6,929,760	z6.25	___
Chambersburg School Dist.__	85,200	9,200	d6,473,240	d8.00	___
Charliers(Twp.), Allegheny Co.	25,000	___	†4,798,900	___	5,250
Charliers Township Sch. Dist.	67,000	11,000	d4,807,020	†7.50	___
Cheltenham Twp., Sch. Dist.	245,000	None	d14,836,080	d7.00	___
Clairton, Allegheny County__	43,500	None	d4,905,830	d12.75	3,326
Coal Twp. School District___	None	163,537	z5,199,223	z11.00	___
Collingdale (B.), DelawareCo.	66,000	None	†1,690,735	†8.00	1,361
Columbia School District___	55,800	None	†3,675,340	†9.00	___
Conway (B.), Beaver County_	49,500	10,000	d777,912	d15.00	1,483
Coraopolis School District__	97,000	None	†4,981,000	†7.50	___
Danville (B.), Montour Co.__	141,000	19,500	___	___	7,517
Delaware County_____	155,000	None	y90,845,191	y3.50	117,906
Dormont School District____	113,991	___	†4,508,980	___	___
Dorrancetown, Luzerne Co._	61,000	33,000	d6,498,461	b6.00	4,046

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1910.
Dravosburg School District__	38,000	None	†1,225,000	y12.00	___
Du Bois (B.), Clearfield Co__	191,500	___	2,900,000	___	12,623
Du Bois School District____	202,000	___	x3,126,417	z13.00	___
East Bethlehem Twp. S. D.__	28,000	___	†1,000,000	†8.50	___
East Pike Run Sch. Dist.____	31,000	None	2,194,744	___	___
East McKeesport (B.), Allegheny County_____	66,085	56,511	†1,200,000	†30.00	2,118
East Wash'n (Bor.), Wash. Co.	68,400	None	†1,689,080	†20.25	1,300
Eddystone (B.), Delaware Co.	40,000	___	d1,687,290	d5.50	1,167
Edgeworth School District__	26,000	5,000	___	___	___
Elizabeth(Boro.),Allegheny Co.	28,500	None	z1,108,540	z10.00	2,311
Ellwood School District____	45,000	___	†1,855,600	___	___
Ford City (B.), Armstrong Co.	56,000	___	865,385	___	4,850
Franklin School District___	88,500	___	†5,533,685	†10.00	___
Freedom (B), Beaver County_	26,500	___	b1,334,747	___	3,060
Gallitzin (Boro.), Cambria Co.	26,500	___	552,230	___	3,504
Glenfield (B.), Allegheny Co._	30,900	1,012	___	___	948
Hanover Twp., Luzerne Co._	90,000	None	†56,700,000	___	6,965
Hays Sch. Dist., Allegheny Co.	35,000	3,000	y721,000	y10.00	___
Hazle Twp. S. D., Luzerne Co.	59,000	None	z3,216,699	z21.50	___
Hollidaysburg (B.), Blair Co._	60,000	11,700	z1,500,000	z6.50	3,734
Ingram (B.), Allegheny Co.__	109,000	2,000	†2,247,460	†7.50	___
Jeannette(B.)WestmorelandCo	138,000	1,193	3,450,000	9.00	8,077
Jeannette School District___	60,000	None	†4,288,670	†8.00	___
Jefferson County Poor District	60,000	None	d13,787,447	d8.00	___
Jenkintown (Bor.), Montg.Co.*37,000		___	1,362,150	10.00	2,968
Jersey Shore (Bor.), Lyco'g Co.	76,900	1,167	†1,337,278	†16.50	5,381
Jersey Shore School District_	47,300	2,069	†1,337,278	†14.00	___
Juaniata (Boro.), Blair County	122,000	None	†2,100,000	†26.50	5,285
Juaniata County_____	51,431	None	b4,561,603	b10.00	15,013
Kane (Boro.), McKean Co.___	27,500	None	†2,003,395	†11.60	6,626
Lansdale School District____	63,700	___	†1,872,250	___	___
Lansdowne School District__	110,000	5,000	†3,713,636	†11.00	___
Leechburg (B.), Armstrong Co.	26,000	None	555,890	19.50	3,624
Lehighton (B.), Carbon Co.__	43,400	None	†2,360,697	___	5,316
Lewistown School District__	67,000	None	†3,373,019	†10.00	___
Mahanoy City (B.),SchuylkillCo.	77,900	18,715	z2,128,968	z36.00	15,936
Mahanoy City Sch. Dist.____	51,000	None	2,163,666	d19.00	___
Masontown (B), Fayette Co.__	25,000	19,559	†508,000	†27.50	890
Mauch Chunk (B.), Carbon Co.	40,500	None	d2,102,734	d4.00	3,952
Mechan'sb'g(Bor.),Cumber.Co.	77,125	None	†1,804,460	†10.00	4,469
Media School District_____	101,000	None	d2,500,000	d9.50	___
Mercer (Boro.), Mercer Co.__	35,000	17,040	†908,580	d12.00	2,026
Meyersdale School District__	48,000	___	___	†17.00	___
Middletown School District_	69,500	None	1,688,440	†10.00	___
Midland (B.), Beaver County.*80,500		___	d1,797,503	d20.00	1,544
Mifflin County_____	55,000	None	†12,216,793	†5.00	27,785
Millvale (B.), Allegheny Co.__	151,750	12,583	d3,500,000	___	7,861
Milton (Bor.), N'thumb'l'd Co.	33,500	291	†2,429,979	†12.50	7,460
Monaca (B), Beaver County__	71,000	6,000	†1,552,000	†12.00	3,376
Monaca School District_____	33,000	___	†1,552,160	___	___
MontoursvilleS.D.,LycomingCo.29,500		None	___	___	___
Mt. Pleasant Twp. School Dist	30,000	___	d4,168,970	___	___
Nether Providence Township_	31,000	None	d2,003,485	d18.50	___
New Brighton (B), Beaver Co.	92,000	16,096	d3,991,512	d10.00	8,329
New Kensington Sch. District_298,000		___	d5,468,000	d11.00	___
Northampton(B),Northam.Co.	65,000	5,000	d4,868,125	d7.50	8,729
Northampton Heights_____	64,000	None	d1,733,488	d13.00	___
No. Un. Twp. Sch. Dist.____*83,000		___	†6,501,239	___	___
Oakdale (B., Allegheny Co.__	54,000	None	†891,550	___	1,353
Oil City, Venango County___	151,000	None	†11,800,000	†7.50	15,657
Old Forge, Lackawanna Co.__	100,000	25,000	†4,050,000	†23.00	11,324
Parnassus School District___	68,500	___	†1,923,640	___	___
Parnassus, Westmoreland Co.	49,200	5,000	b1,601,945	b9.00	2,578
Patton (B), Cambria Co.____	25,400	3,038	d1,530,940	z10.00	3,907
Perry County_____	161,170	___	8,048,151	c7.00	24,136
Plains Twp. S. D., Luzerne Co.	37,500	3,000	y3,661,690	y13.00	___
Plymouth S. D., Luzerne Co._	90,000	None	†6,200,000	†8.00	___
Plymouth Twp.S.D., Montgomery County_____	32,000	None	$1,901,970	$5.50	___
Port Vue School District____	42,859	None	z1,151,420	___	___
Pottstown School District___	70,000	51,350	†7,840,050	†8.00	___
Rankin School District_____	66,500	27,000	†7,174,960	†6.00	___
Renovo School District_____	26,000	None	d1,881,560	d7.50	___
Ridgway School District____	79,250	None	†1,800,000	†19.00	___
Ridley Park School District__	25,000	None	z1,928,620	z7.00	___
Royersford School District__	26,000	None	z1,428,390	z9.00	___
Sayre (B), Bradford County__	44,000	5,000	z2,250,000	z28.00	6,426
Sewickley School District___	50,000	None	d6,846,210	d7.00	___
Sharpsburg (B), Allegheny Co.	90,000	None	d4,886,600	d6.00	8,153
Shippensburg (B), Cumb. Co.*61,900		___	y915,395	y10.00	3,457
Slatington School District__	30,000	None	___	___	___
Snyder County_____	27,500	None	y5,884,871	y4.50	16,800
Souderton (B), Montgom. Co.	47,200	8,500	†1,039,860	†9.60	1,875
South Fork (B), Cambria Co._	37,000	490	x784,530	x12.00	4,592
South Fork School District__	37,000	None	†1,837,109	†9.00	___
Southw. Greensb'g, Westm.Co.	46,300	10,086	b1,034,645	b19.00	2,127
South Williamsport Sch. Dist.	29,650	___	y600,344	___	___
Stroudsburg (B), Monroe Co._	46,700	5,224	†2,224,694	†7.00	3,479
Taylor (B.), Lackawanna Co._	47,000	20,500	†7,465,786	___	9,060
Taylor S. D., Lackawanna Co.	40,000	___	†7,422,740	y16.00	___
Tyrone (B), Blair County___	35,500	None	d2,303,077	d25.50	7,167
Union City (B), Erie County_	50,179	5,893	†924,145	†3,500	3,104
Union City School District__	34,500	None	781,982	y20.00	___
Union County_____	33,000	4,000	†8,151,097	†4.00	16,249
Vandergrift(B) Westmorel'dCo	39,000	___	†3,379,690	___	3,876
Verona (B), Allegheny County	77,500	6,000	†2,275,350	†9.50	2,849
Wall (B.), Allegheny Co.____	46,000	___	z700,000	___	1,962
Warren (B), Warren County_	282,000	None	†5,225,020	†13.00	11,080
Waynesboro (B), Franklin Co.	140,000	9,000	d3,574,672	d17.00	7,199
West Brownsville (B.), Washington County_____*$33,000		___	$576,200	$7.50	2,036
Westview School District___	74,000	___	$5,480,000	$6.50	___
Whitehall Twp. School District	42,500	6,900	$5,480,000	$6.50	___
Wilmerding (B), Allegheny Co.	71,000	5,261	v4,090,810	v8.00	6,133
Winton S. D., Lackawanna Co.	25,500	15,766	y3,212,610	y7.00	___
Wyoming County_____	72,000	None	d4,000,000	x3.00	15,509

* Figures are for total debt. b Figures are for 1911. d Figures are for 1913. x Figures are for 1912. y Figures are for 1910. † 1914 figures. ‡ 1915 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.)_____Geo. H. Hall
Treasurer (term expires Jan. 1917)_____William J. Swain
Auditor (term expires Jan. 1917)_____Chas. J. Luff

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.

Column 1

LOANS— *When Due.*
Cer. to Delaware College.
6s '77 J-J $83,000....Perpetual
Del.CollegeExper.Farm(*Tax-free*)
4s '09 J-J $10,000c....July 1 1919
Refunding Bonds (*Tax-exempt*).
4s '07 J-D$230,000c...June 1 1932
Hospital Bonds.
4s '07 J-J $40,000c...July 1 1927
(Subject to call Jan. 1 1917.)

INTEREST.—On bonds of 1906 is payable at the office of School Fund Trustee; refunding bonds of 1897 at the Philadelphia National Bank in Philadelphia; on $230,000 4s at the Farmers' Bank of Dover; on Hospital and farm-purchase 4s and 10,000 4s at the Farmers' Bank in Wilmington.

TOTAL DEBT, &c.—The total liabilities on Jan. 11 1915 were $826,785. The assets on Jan. 11 1915 were $2,386,834 80; assets in excess of liabilities, $1,560,049 80. The total assets include bank stocks, $769,622 (market value); mortgages on railroads, $385,000; bonds, $321,785; real estate, $880,000, and cash in treasury, $30,421.

ASSESSED VALUATION.—The total assessed valuation of the State in 1914 was $108,439,104. 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 underlyingstocks (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	x184,735	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. xIncludes 30,697 negroes.

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER.
This town is in Kent County.
Street & Improvement Bonds.
4½s '09 A-O $75,000c....Oct 1 1959
(Subject to call after Oct. 1 1929.)
4½s '09 J-D $25,000c....Dec 1 1959
(Subject to call after Dec. 1 1929.)
4s M-N$42,000.
BOND. DEBT Apr 1914...$142,000
Assessed valuation 1913...2,980,000
Tax rate (per $1,000) 1913....$5.50
Population in 1910............3,720
INTEREST on bonds of 1909 payable at Farmers' Bank of Dover.

KENT COUNTY.
County seat is Dover.
Road Bonds.
5s g '13 J-J $30,000c...July 1 '33-'38
Loan of 1913.
4½s '13 J-D $85,000c....June 1 1933
BOND. DEBT May 10 '15..$115,000
Assessed valuation 1914..17,795,922
Actual value (est.).......25,000,000
County tax (per $1,000) 1914...$5.50
Population in 1910..........32,721
INT. at the Farmers' Bank, Dover.

MIDDLETOWN.
This town is in New Castle County.
Refunding Bonds.
5s '15 M-S $6,000c....Mar 1 1935
(Optional after March 1 1925.)
BOND. DEBT Mar 1915....$29,000
Assessed valuation.........690,202
Population in 1910.............1,399

NEWARK.
Newark is in New Castle Co. Incorp. 1852; re-incorp. 1887.
Refunding Water Bonds.
4s J-D $35,000c..........1916
(Subject to call after 1906.)
Electric-Light.
5s J-D $2,500c..........1916
BOND. DEBT Apr 2 1915.$37,500
Note debt...................8,000
Assess. val. '14 (2-3 act.)...873,425
Town tax (per $1,000) 1913...$10.00
Population in 1910............1,913
INT. at Nat. Bank of Newark.

NEW CASTLE.
This city is in New Castle County.
5s '14 M-N$30,000....May 1 1944
(Subject to call May 1 1919)
Wharf Bonds.
5s '14 F-A $5,000.......1925-1929
BOND. DEBT May 20 '15...$35,000
Assess. val. 1914..........1,865,607
Tax rate (per $1,000) 1914....$12.60

NEW CASTLE COUNTY.
County seat is Wilmington
Bldg. Commission Bonds.
4½s g '13 J-J $100,000 July 1 '23-'29
4½g'14 J-J 500,000c.July 1 '29-'62
Refunding Bonds.
4s '97 J-D$100,000r...Dec 1 '15-'24
Bridge Bonds.
4s J-J $10,000r...July 1 1915
4½g'13 J-J 250,000...July 1 '33-'49

Column 2

Highway Bonds.
4½g'07 J-J $110,000c.June 1 '26-'34
4½g'08 J-D 190,000c.Dec 1 '35-'45
4s g '09 J-J 300,000c.July 1 '45-'64
4s g '11 J-J 175,000c.July 1 '45-'51
4s g '12 105,000c.
4½g'13 J-J 100,000c.July 1 '45-'52
4½g'14 J-J 100,000c.July 1 '52-'64
Refunding Court-House Loan.
3½s J-J $50,000r.July 1 '15-'19
9,000r....July 1 1920
Work-House Bonds.
4s '05 J-J $47,000c....July 1 1925
4s '05 J-J 68,000c....July 1 1930
TOTAL DEBT Jan 1915.$2,081,000
Assessed val. '14 (2-3 act.)75,242,472
County tax (per $1,000) '13-'14..$5.50
Population in 1910...........123,188
The workhouse bonds, while issued and guaranteed by the county, are a charge upon the Trustees of New Castle County Workhouse. Interest and principal are payable by Trustees
INT. at Farmers' Bk., Wilmington

REHOBOTH BEACH.
This place is in Sussex County.
Water Bonds (*red. beg. in* 1918).
5s '13 J-J $30,000c..........1943
TOTAL DEBT May 1914...$30,000
Assessed valuation 1913....400,000
Tax rate (per $1,000) 1913...$11.50
INT. at Sussex Trust Co.

SUSSEX COUNTY.
Georgetown is the county seat.
4s J-J $23,000c.July 1 '15-'22
5s '13 J-J 35,000....1923-1932
(Subject to call after 1918.)
4½s'13 J-J $20,000....1918-1937
(Subject to call after 1918.)
BOND. DEBT May 7 '15 $73,000
Assess. val. '14 (½ act.)..15,400,710
County tax (per $1,000) 1914..$8.00
Population in 1910..........46,413
INTEREST is payable at the Farmers' Bank, Georgetown.

WILMINGTON.
This city is in New Castle County. City may borrow up to 10% of assessed val. Popula. 1910, 87,411.
Bldg. Commission Bonds.
4½s'13 M-S $600,000.Sept 1 '23-'52
Park Loan.
	$24,200....Oct 1 1915
	36,800....Apr 1 1916
3½s'86 A-O	37,900....Oct 1 1916
	39,000....Apr 1 1917
	12,100....Oct 1 1917
4s '95 A-O	49,900....Apr 1 1924
	100....Oct 1 1924
4s '97-'98A-O	25,000....Oct 1 1925
4s '02 A-O	15,000....Oct 1 1926
4s '02 A-O	6,900....Oct 1 1926
	8,100....Apr 1 1927
4s '04 A-O	10,000....Oct 1 1928
4s '07 A-O	35,000....Oct 1 1930
4s '09 A-O	2,550....Oct 1 1932
	22,450....Apr 1 1933
4½s'12 A-O	26,300....Apr 1 1935
	73,700....Oct 1 1935
4½s'14 A-O	38,850....Apr 1 1937
	36,150....Oct 1 1937
4½s'11 A-O	58,150....Oct 1 1934
	41,850....Apr 1 1935
4½s'14 A-O	75,000r...Apr 1 1936
Refunding Water Bonds.
4½s'11 A-O $45,000....Oct 1 1934
4s '01 A-O 26,000....Oct 1 1926
4s '12 A-O 45,000....Oct 1 1935
4s '13 A-O 42,850....Oct 1 1935
2,150....Apr 1 1936
4s '10 A-O 45,000....Oct 1 1933
4s '14 A-O 42,850....Apr 1 1936
12,150....Oct 1 1936
4½s'13 A-O 55,000....Apr 1 1938
Refunding Bonds.
4s '01 A-O $26,000....Oct 1 1926
4s Grade Crossing & Sewer.
'02 A-O $50,000....Apr 1 1927
4sGrade Crossing & Street.
'05 A-O 20,800....Apr 1 1928
20,200....Oct 1 1928

Column 3

Water Bonds.
3½s'83 A-O	$34,700....Apr 1 1915
	11,600....Oct 1 1915
4s '83 A-O	18,000....Oct 1 '19-'20
	7,000....Oct 1 1921
4s '07M-N	120,000c.May 1 '15-'17
	150,000c.May 1 '18-'20
	50,000....May 1 1921
4s g '09 s-a	60,000....May 1 1922
	15,000....May 1 1923
	45,000....May 1 1923
4s g '10M-N	60,000....May 1 '25-'26
	140,000....May 1 '15-'22
4s '05 J-D	120,000....June 1 1923
	5,000....June 1 1923
(Subject to call).
4½s'14 A-O $50,000....Oct 1 1936
4½s'14 A-O 50,000....Oct 1 1937
Paving, Sewer & Street Impt.
4s	A-O	$41,400....Apr 1 1918
4s	A-O	30,500....Oct 1 1918
4½s	A-O	28,100....Apr 1 1917
4½s	A-O	45,400....Apr 1 1921
4½s	A-O	50,950....Apr 1 1921
4½s	A-O	52,500....Apr 1 1922
4½s	A-O	12,150....Oct 1 1918
4s	A-O	43,900....Apr 1 1919
4s	A-O	45,250....Oct 1 1919
4s	A-O	46,600....Apr 1 1920
4s	A-O	48,050....Oct 1 1920
4s	A-O	4,050....Apr 1 1921
4s	A-O	50,000....Oct 1 1922
4s	A-O	2,900....Oct 1 1922
4s	A-O	55,650....Apr 1 1923
4s	A-O	57,300....Oct 1 1923
4s	A-O	9,150....Apr 1 1924
4s	A-O	60,700....Oct 1 1924
4s	A-O	62,650....Apr 5 1925
4s	A-O	1,650....Oct 1 1925
4s	A-O	37,900....Oct 1 1192
4s	A-O	37,100....Apr 1 1926
4s	A-O	29,400....Apr 1 1926
4s	A-O	20,600....Oct 1 1926
4s	A-O	55,000....Oct 1 1927
4s	A-O	35,000....Apr 1 1928
4s	A-O	50,000....Oct 1 1928
4s	A-O	6,900....Oct 1 1928
4s	A-O	38,100....Apr 1 1929
4s	A-O	41,200....Apr 1 1929
4s	A-O	81,600....Oct 1 1929
4s	A-O	84,200....Apr 1 1930
4s	A-O	43,000....Oct 1 1930
4s	A-O	8,700....Oct 1 1930
4s	A-O	21,300....Apr 1 1931
4s	A-O	68,200....Oct 1 1931
4s	A-O	31,800....Oct 1 1931
4s	A-O	60,200....Oct 1 1931
4s	A-O	94,750....Apr 1 1932
4s	A-O	95,050....Oct 1 1932
4½s	A-O	33,100....Apr 1 1933
4½s	A-O	103,550....Oct 1 1933
4½s	A-O	106,650....Apr 1 1934
4½s	A-O	6,700....Oct 1 1934
4½s	A-O	61,500....Oct 1 1936
4½s	A-O	88,500....Oct 1 1937
4½s'15	A-O	45,000....Oct 1 1937
		30,000....Apr 1 1938
		50,100....Apr 1 1938
4½s'15 A-O	139,150....Oct 1 1938
	110,750....Apr 1 1939
BOND. DEBT Oct 1914..$4,425,900
Assessed valuation 1914..76,273,700
(Personal property not taxed.)
Total tax (per $1,000) 1914..$13.50
INTEREST on water 4s of 1907 is payable at the Union Nat. Bank of Wilmington; on all other loans at the office of the City Treasurer.

WILMINGTON SCHOOL DIST.
4½s'08 J-D $20,000c....June 1 1916
4½s'09 M-N 20,000c....May 1 1919
4½s'10 F-A 20,000c....Feb 1 1920
4½s'11 A-O 20,000c....Apr 1 1923
4½s'12 M-N 20,000c....May 1 1926
4½g'13 M-N 40,000c.May 1'28 &'30
4½g'15 40,000....May 1 '32&34
BOND. DEBT April 1915 $160,000
Mortgage debt 5%..........10,000
Assessed valuation 1914..57,526,338
School tax (per $1,000) 1913...$4.00
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" of April 1893, pages 72 and 73. Loans now outstanding are as follows:

Omnibus Loan 1914 (Schools, Armories, Hospitals).
4s F-A$950,000c.Aug 1 '17-'29
(See V. 98, p. 1935, for maturity).
Loan of 1914 (Refunding).
4s J-J $817,880.55r.Jan 1 '24-'29
State Roads Loans.
3½s'08 F-A$500,000c.Aug 1 '18-'23
3½s'09 F-A1000,000c.Feb 1 '19-'24
3½s'11 F-A1000,000c.Feb 1 '20-'25
3½s'11 F-A 990,000c.Feb 1 '22-'27
3½s'13 F-A 500,000c.Feb 1 '23-'28
4s '12 F-A1000,000c.Aug 1 '22-'27
4s '12 J-D1000,000c.Dec 1 '22-'27
4s '13 J-J1,170,000c.July 1 '23-'28
4s '14 F-A3000,000c.Aug 1 '17-'29
(See V. 98, p. 1935 for maturity).
4s '15 F-A3,600,000c.Feb 1 '18-'30
(See V. 99, p. 1850 for maturity).

State Normal School.
4s '13 J-J $600,000c.J-J * '23-'28
Public Building Loans.
3s '00 J-J $500,000c.July 1 *'10-'15
3s '02 J-J 600,000c.July 1 *'12-'17
3½s'04 J-J1,618,000c.July 1 '14-'19
Public Highways Loan.
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
4s '10 J-J 250,000c.Jan 1 *'24-'29
Insane Hospital Loan.
4s '11 J-J $600,000c.J-J * '21-'26
4s '13 J-J 500,000c.J-J * '23-'28
Sanatorium Loan.
3½s'11 J-J $40,000c....Jan 1 '21-'26
Technical School Loan 1912.
4s M-S$600,000c.Sept 1 '22-'27
Cons. Loan 1913 (Pub. Bldgs., Roads and Forest Reserve).
4s M-S$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	*7,466,305	*8,294,153	*7,201,837	*6,693,850
Net debt	$12,219,576	$8,390,943	$5,826,259	$3,735,076

*The $7,466,305 included in "sinking funds, &c.," on Sept. 30 1914, as above, was composed of $1,500,000 mortgage bonds of the Northern Central Ry. and $5,966,304 54 stocks, bonds and cash in the various sinking funds.

As against the net debt of $12,219,576 Sept. 30 1914, the State had as an offset her unproductive stocks, amounting to $1,272,029.99, and $12,219,576 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 $1,076,962.19.

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
1914	$19,685,881	$7,466,305	$1,026,076,735	$3.10
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	616,719,782	1.77¼
1895	8,864,986	5,679,733	534,930,476	1.77¼
1890	10,691,124	6,278,907	482,184,824	1.77¼
1880	11,227,110	3,649,442	459,187,408	1.87¼

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), exempts 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	687,049	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.
5s '15 M-N$30,000c May 1 1916
Refunding Bonds.
3½s A-O$110,000c Oct 1 '15-'25
School Bonds.
5s J-D $60,000c June 1 '16-'27
Road Bonds.
BOND. DEBT May 1915. $200,000
Tax val. '15 (60% act.) 36,990,348
County tax (per $1,000) 1915.$10.00
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 J-D 15,000c June 1 1918
($5,000 every 5 years to June 1 1928.)
Street Improvement Bonds.
4s g '06 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 $96,000
*Water Bonds
4½s'12 A-O$100,000 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 $9,000 Apr 1 '16-'24

Jail Bonds ($5,000 every 5 yrs.)
4½s'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
5s '14 M-N $8,000c May 1 '19&24 / $8,000c May 1 '29&34 / 4,000c May 1 1939
TOTAL DEBT June 30 '14.$372,667
Sinking fund 44,654
Assess. val. '13 (⅓ 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, City 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, $760,000 of which have been sold.
Highway Harbor Loan.
4½s '96 M-S$1,500,000r Mar 1 '16 '55
Sewer Loan.
4½s '12 M-S$3,000,000r Mar 1 16'-55
(See V. 100, p. 415 for maturity.)
Dock and Pier Loan.
4s '10 A-O$685,000c Apr 1 1960
4s '11 M-S 2,000,000r Mar 1 1961
Funding.
3½s'96 J-J $1,453,300r July 1 1936
Four Million.
3½s'95 M-S $4,000,000r Mar 1 1945
Consolidated Refunding.
3½s'90 J-J $5,000,000r*July 1 1930
Funding Loan.
5s '78 M-N$1,000,000r*July 1 1916
Jones Falls Imp Loan.
4s '11 M-S $760,000r Mar 1 1961

Annex Improvement Bonds.
4s J-D $2,000,000r June 1 1954
4s F-A 1,725,000r Aug 1 1951
Conduit Loan.
3½s'99 J-J $1,000,000r Jan 1 1922
3½s J-J 1,000,000r Jan 1 1928
4s '09 J-D 1,000,000r Dec 1 1958
4s F-A 875,000r Aug 1 1962
Refunding.
3½s'00 J-D $4,300,000r Jan 1 1940
Harford Run Improvement.
4s J-J $250,000r *Jan 1 1920
Internal Improvement.
3½s J-J $4,850,000r July 1 1928
McDonough Extension 1893.
5s M-S $280,000r Sept 1 1916
Public Improvements.
3½s'93 J-J $6,000,000r Jan 1 1940
Fire Engine House Loan.
4s '09 J-D $1,000,000r June 1 1957
School Bonds.
4s '09 J-D $1,000,000r June 1 1957
4s '11 M-S 1,500,000r Mar 1 1961
Patterson Park.
4s Q-J $200,000r Oct 1 1920
Paving.
4s '81 M-N $500,000r*Nov 1 1920
4s '11 F-A 4,500,000r Aug 1 1951
New Sewerage Improvement.
3½s A-O $9,000,000r Oct 1 1980
4s F-A 10,000,000r Aug 1 1961
Water.
5s M-N$5,000,000r*July 1 1916
4s M-N 500,000r*Nov 1 1922
4s M-N 1,000,000r*Nov 1 1926
3½s J-J 1,000,000r Jan 1 1943
4s J-D 4,300,000r Dec 1 1958
Public Park Improvement.
4s '08 M-N$1,000,000r May 1 1955
Western Maryland.
4s '82 J-J $684,000r July 1 1925
3½s'87 J-J 1,701,000r Jan 1 1927
Refdg Western Maryland RR.
3½s'00 M-S $875,000r Mar 1 1950
3½s'02 J-J 1,000,000r Jan 1 1952
Burnt District Impt. Bonds.
3½s'05 J-D $6,000,000r June 1 1954
Overdue stock, no int. allowed. 1,379
* 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 here- after issued."

TOTAL DEBT, SINK. FUND, &c.
City of Baltimore, Md.
Dec. 31 1914.
Gross water debt $12,600,000
Water sinking fund 5,458,699
Net water debt $7,141,301
Bonded and floating debt *$76,867,679
Sinking fund (other than water) 22,395,019
Net general debt $54,472,660
Total bond. & float. debt $89,467,679
Total sinking funds 27,853,718
Net gen. & water debt $61,613,962
* This does not include the $3,000,000 sewer and $1,500,000 high-way harbor loans issued Mar. 1 1915.
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 3¼% 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 3½%, subject to withdrawal on 30 days' notice, and was withdrawn after the city's great conflagration in 1904.
Against the net debt of $61,613,962 on Dec. 31 1914, the city reports productive assets amounting to $23,530,412 50.
On Dec. 31 1914, 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.—
	1914.	1913.
(Assessment about 80% cash value.)
Tax (per M) $19.80 $20.10
	1915.	1914.
Real est	$516,075,764	$400,181,826
Personal	302,026,549	381,509,268
Total	818,102,313	781,691,094
(Assessment about 80% cash value.)
Tax (per M) $19.80
(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 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 '15-'35
BOND. DEBT Apr 6 '15 $62,000
Assessed valuation 1914 4,187,775
Tax rate (per $1,000) 1914 $5.00
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 23,759
INT. pay. in Elkton at Second Nat. Bank and Nat. Bank of Elkton.

CUMBERLAND.
Cumberland is the county seat of Alleghany County. Bonds tax-free.
Electric Light Bonds.
4s '08 M-N$20,000 May 1 1928
Consolidated Debt Bonds.
5s '08 A-O$100,000c Apr 1 1922
Funding Debt Bonds.
5s '92 A-O $40,000 Apr 1 1922
5s '08 J-J 100,000 July 1 1922
(Subject to call after 1913.)
Water Refunding.
5s '92 A-O $50,000 Apr 1 1922
Water Bonds.
4s '93 F-A$100,000 Aug 1 1923
4½s'11 A-O 469,000c Oct 1 1941
4½s'14 M-N 60,000c Oct 1 1941
4½s'14 M-S 150,000 Sept 1 '15-'24
BOND. DEBT Apr 1915 $1,089,900
Floating debt 73,577
Sinking fund 84,009
Assess. val. '14 (80% act.) 16,483,480
City tax (per $1,000) 1914 $10.00
Population in 1910 21,839
INT. at City Treasurer's office.
DEBT LIMITATION.—This city cannot issue indebtedness over $10,000 without Act of Legislature and vote of people.

DORCHESTER COUNTY.
County seat is Cambridge.
High-School Bonds.
5s '12 J-J $8,000 July 1 '15-'22
Road-Impt. Bonds.
5s '11 J-J $25,000 1921
5s '10 J-J 25,000c Jan 1 '22-'31
-s '12 50,000
5s '14 J-J 21,000c$1,500 y'ly Jan 1
5s '15 J-J 7,500 July 1 '29-'33
BOND. DEBT Apr 1915 $111,100
Assessed valuation 1914 14,000,000
State&Co.tax(per $1,000) '14.$13.50
Population in 1910 28,669

FREDERICK.
The county seat of Frederick Co. Chap. 15, Laws 1902, authorizes the refunding of the $512,000 bonds below into 3½s. No new bonds issued as yet. Inc. in 1817.
Refunding (Red. aft. July 1 1903).
4s J-J $512,500c July 1 1918
Reservoir (Red. aft. July 1 1904).
4s J-J $35,000c July 1 1924
Water-Works Impt. Bonds.
4s J-J $32,000c July 1 1929
(Subject to call after July 1 1909)
4½s'11 J-J $30,000c July 1 1951
(Optional after July 1 1931)
Funding (Red. aft. May 1 1930).
4½s'10 M-N$64,000c May 1 1950
BOND. DEBT May 12 '14 $673,500
Sinking fund 133,500
Tax val. '13 (abt. 7-10 act) 6,614,814
City tax (per $1,000) 1913 $11.00
Population in 1910 10,411
INT. at Citizens' N.Bk., Frederick.

FREDERICK COUNTY.
Frederick is the county seat. Bonds are all exempt from county and municipal taxation.
Flood & Bridge (Red. aft. 1910).
4s g M-N$44,000c 1930
Refunding Almshouse Bonds.
3½s g J-J $123,700c 1940
(Subject to call after 1920)
School (Red. beg. aft. 15 yrs. fr. iss.
4½s'10 A-O $75,000c Oct 1 1940
4½s'12 M-S 25,000c Sept 1 1942
4½s'13 M-N 25,000 May 1 1943
4½s'12 M-N 25,000c May 1 1942
4½s'14 M-N 36,000c May 1 1944
Jail Bonds.
4s $25,000
Refunding Bridge & Turnpike.
3½s $65,000 1940
BOND. DEBT Aug 20 '14 $397,700
Sinking fund 9,387
Assess. val. '13 (70% act) 30,812,275
State&Co.tax(per $1,000) '13.$11.75
Population in 1910 52,673
INT. at Citizens' N.Bk., Frederick.

FROSTBURG.

This city is in Allegany County. Inc. 1870. Population 1910, 6,028.
Ref. Water (*Red. after 1904*).
4s   J-J $50,000c --------1929
BOND. DEBT Apr 2 1915 $50,000
Floating debt------------- 50,000
Sinking fund------------- 12,000
Tax valuation 1914------3,564,470
(Assessment about 80% actual val.)
City tax (per $1,000) 1913-----$5.00
Population in 1910-----------6,028
TAX-FREE.—The above bonds are exempt from taxation.
INT. at First N. Bk., Frostburg.

GARRETT COUNTY.

County seat is Oakland.
Court-House Bonds (*Tax-exempt*).
4s '07 F-A $15,000c----Aug 1 '15-'23
TOTAL DEBT Nov 1914-- $15,000
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.
Park Bonds.
4½s'15 J-J $50,000--Jan 1 '25-'34
Electric-Light Bonds.
4s   J-J $49,000r--July 1 '15-'63
Street-Paving Bonds.
4s   J-J $3,800r--July 1 '15-'27
Drainage Bonds.
4s '06 J-J $15,000r--Jan 1 '15-'22
Drainage and Street Bonds.
4s   J-J $22,000r--July 1 '15-'25
BOND. DEBT Oct 1914----$89,800
Tax val. '13-'14 (2-3 act)*13,174,858
City tax (per $1,000) 1914-----$6.50
Population in 1910-----------16,507
* City limits extended by Act of 1914, thereby adding $3,319,926 to the tax value. This amount is only taxed at the rate of one-tenth of the rate, or 65 cents per $1,000 the first year, one-tenth to be added annually, the full rate being paid after 10 years. The valuation in the new addition is not included in that given above.
INT. payable in Hagerstown. Bds. exempt from city & county tax.

HAVRE DE GRACE.

This city is in Harford County. Inc. as a town in 1786, city 1878.
5s '02 J-D $14,000c---------1932
(Subject to call June 1912)
Street-Impt. & Fire-Ser. Bonds.
5s '08 J-D $20,000c-----June 1 1938
(Subject to call after June 1 1918)
Sewer Bonds.
5s '05 J-D $20,000c----------1935
Funding Hose-House & St.Bds.
5s '10 J-D $27,000c----------1930
(Subject to call after 1920)
BOND. DEBT May 9 1913.$81,000
Assessed valuation 1914--2,473,000
Tax rate (per $1,000) 1914----$8.50
Population in 1910-----------4,212
INTEREST payable at First Nat. Bank, Havre de Grace.

KENSINGTON.

This town is in Montgomery Co.
Water and Sewer Bonds.
5s '15 --- $50,000----------
TOTAL BONDED DEBT (?)
Population in 1910-----------689

KENT COUNTY.

Chestertown is the county seat.
Public School Bonds (*Tax-free*)
5s '15 J-J $6,000c----1916-1921
5s '15 J-J 48,000c----1920-1935
TOTAL BONDED DEBT (?)
Population in 1910-----------16,957

LAUREL.

This city is in Prince George's County. Incorp. 1870.
Sewer Bonds.
5s '14 J-J $52,000----July 1 1954
Water Bonds.
5s '14 J-J $23,000----July 1 1951
Funding Bonds.
5s '14 J-J $5,000c----July 1 1954
Elec. Light & Water Bonds.
4s   J-J $45,000r----------1938
5s '08 A-O 15,000c---Oct 1 1948
Street Bonds.
5s   J-J $22,500c--------1917

BOND. DEBT Feb 1915-- $152,500
Sinking fund------------- 18,192
Assess. val. (abt act)-----1,144,370
City tax (per $1,000) 1909-----$5.50
Population in 1910-----------2,415
INT. at Laurel City Nat. Bank.

MONTGOMERY COUNTY.

County seat is Rockville.
Court-House (*Tax-exempt*).
4s '90 A-O $2,000c----Oct 1 1915
Road Bonds (*Tax-exempt*)'
4s '99 J-J $17,500c--Jan 1 '15-'47
4s '09 A-O 14,000c--Oct 1 '15-'28
4s '09 J-D 7,500r--Dec 1 '15-'21
4s '11 F-A 10,200r--Aug 1 '15-'31
4½s'12 F-A 10,000c----1914-1924
4½s'12 Ann 34,000c----1915-1947
4½s'13 F-A 24,000c--Aug 1 '15-'38
5s '14 F-A { 15,000c----1915-1929
{ 11,000c----1915-1925
School Bonds (*Tax-exempt*).
4s '04 A-O $18,000r--Oct 1 '15-'32
4s '10 F-A 8,000r--Aug 1 '15-'22
5s '14 ---- 58,500----------
TOTAL DEBT April 1915 $237,200
Assess. val. '14 (¾ act)--21,186,395
County tax (per $1,000) 1914.$10.79
Population in 1910-----------32,085
INT. on road bonds of '09, '12 and '13 and school bonds of 1910 at Farmers' Bank & Trust Co. in Rockville; other loans at Montgomery County Nat. Bank, Rockville.

OAKLAND.

This place is in Garrett County. Incorp. in 1862. Pop'n '10, 1,366.
Street Bonds.
4s '98 --- $2,000----------------
4s '02 --- 8,000----------------
Water & Sewer Bds. (*tax-exempt*).
4s '09 J-D $10,000--June 1915-'55
(Subject to call after 1934)
BOND. DEBT July 1 '15-- $48,000
Assessed valuation 1915--1,116,258
City tax (per $1,000) 1915----$7.00
INT.at Garrett Nat.Bk., Oakland.

POCOMOKE CITY.

This city is in Worcester County.
Street-Impt. Bonds (*tax-free*)
5s '12 J-J $35,000c---July 1 1952
(Optional beg. July 1 1932.)
Water & sewer bds. (1898)-- $25,000
Refunding bonds (1902)----- 13,000
Floating debt bonds (1908)-- 12,000
BOND. DEBT April 1915-- 85,000
Floating debt------------- 5,200
Sinking fund Jan 1915----- 6,388
Assess. val. '14 (¾ act) ---1,572,000
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.
County Bonds.
5s '02 J-J $74,500c---July 1 1922
5s '08 --- 12,000c---July 1 1928
School Bonds.
5s '08 M-N $8,000c---May 1 1938
5s '00 July 3,200c----------
5s '04 July 10,000c---May 1 1934
5s '10 --- 16,000----May 1 1940
5s '14 M-N 40,000c---May 1 1944
Road Machinery Bonds.
5s '10 M-N$16,000----May 1 1940
BOND. DEBT May 1 '15 $179,700
Sinking fund------------- 68,659
Ass'd val. '15 (abt. act.)--17,502,396
County tax (per $1,000) 1915.$11.00
INT. on issue of 1892 at Citizens' Nat. Bank, Baltimore; on $12,000 5s due 1928, and $16,000 due 1940 at office of County Commissioners; on balance at First Nat. Bank of So. Md., Upper Marlboro.

QUEEN ANNES COUNTY.

Centerville is the county seat.
School, Road & Bridge (*tar-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 (½ act)--10,681,600
Tax rate (per $1,000) 1911--$13.00
Population in 1910-----------16,839
INT. payable at Centerville.

ROCKVILLE.

This town is in Montgomery Co.
Sewer Bonds.
5s '14 M-N$50,000----------
TOTAL BONDED DEBT (?)
Population in 1910-----------1,181

SOMERSET COUNTY.

Princess Anne is the county seat.
School Bonds (*tax-exempt*).
4½s'98 A-O $15,000c----$1,500 yrly
4½s'02 A-O 18,000c----------1923
4½s'10 A-O 25,000c----Apr 1 '25-'49
Court-House Bonds (*tax-exempt*)
4½s'04 A-O $30,000c----------1925
BOND. DEBT April 1915-- $88,000
Total valuation 1914-----8,062,739
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.
4s   A-O $70,000c----------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$65,000c---May 1 1941
Bridge, Sewer and Paving.
5s '11 M-N$25,000c---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. ¾ 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.
School Bonds.
4s '10 J-J $30,000c--Jan 1 '16-'25
4½s'12 J-J 20,000c--Jan 1 '20-'29
4½s'14 J-J 25,000c----------
BOND. DEBT May 1 1912.$30,000
Assessed valuation 1912--12,500,000
State&Co.tax(per $1,000) '11.$10.00
INT. at Townsend Scott & Son, Balt.

ADDITIONAL STATEMENTS.

	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000	Pop'n. 1910.
Brunswick, Frederick Co	$32,500	$4,907	z$971,748	z$8.00	3,721
Caroline County	65,500	1,500	z10,751,932	z13.10	19,216
Chestertown, Kent County	63,000	None	†1,450,000	†5.00	2,735
Crisfield (T), Somerset Co	52,000	1,000	†1,750,000	†6.00	3,468
Easton (T), Talbot County	75,000	12,840	z2,014,618	z8.25	3,083
Hyattsville (T), Prince Geo.Co	56,000	5,000	z995,280	z7.50	1,917
Salisbury, Wicomico County	71,000	6,000	z5,100,000	z5.00	6,690
Talbot County	70,000	None	z12,976,563	z8.00	19,620
Worcester County	115,000	None	z9,876,500	z10.00	21,841

* 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.

LOANS—	—Interest—	—Principal—	
Name and Purpose.	% Payable.	When Due.	Outstanding.
District of Columbia.			
*50-year funding, 1874. c&r	3.65 F-A	Aug. 1 1924	$6,533,000
(payable in currency)			

*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 1½% to as high as 6% on the gross earnings of national banks and trust cos

ASSESSED VALUATION—		Rate of Tax	Personal	Total Assess'd
Year.	Real Estate.	per $1,000.	Property.	Valuation.
1914	$345,124,144	$15.00		
1913	339,198,990	15.00	z$47,653,486	$386,852,476
1912	330,332,487	15.00	44,575,063	374,907,550
1911	293,389,839	15.00	42,262,672	335,652,511
1910	285,153,771	15.00	38,802,982	323,956,753
1909	276,590,774	15.00	35,591,683	312,182,457
1908	255,324,834	15.00	33,903,438	289,228,272
1907	247,306,494	15.00	31,507,929	278,814,423
1905	239,461,985	15.00	28,669,302	268,131,287
1900	217,608,296	15.00	26,575,819	244,184,115
1895	176,567,549	15.00	14,391,438	190,958,987
1890	137,626,419	15.00	11,023,167	148,649,586
1885	93,502,464	15.00	12,795,934	106,298,398

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.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

CENTRAL STATES

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. 1917)__Frank B. Willis
Sec. of State (term exp. 2d Mon. Jan. '17)__C. I. Hildebrandt
Auditor (term exp. 2d Mon. Jan. 1917)_____A. V. Donahey
Treasurer (term exp. 2d Mon. Jan. '17)_____R. W. Archer

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.)

	1914.	1913.	1912.
Funded State debt (loans)	*$1,665	*$1,665	*$1,665
Irreducible State debt (trust fds.)	5,312,109	5,291,412	5,254,297
Local Debts—			
Debts of counties	$47,110,538	$38,213,891	$31,132,276
Debts of cities, 1st & 2d class	200,046,183	175,772,583	{147,453,532
Debts of incorporated villages	4,381,588		11,211,429
Debts of townships	5,424,216	4,896,424	4,084,408
Debts of special school districts	36,722,910	28,448,561	24,892,468
Total local debts	$293,685,437	$247,331,459	$218,774,113

POPULATION OF STATE (U. S. Census)—

1910	4,767,121	1870	2,665,260	1830	937,903
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.
1914	$4,570,962,541	$2,966,524,440	*$7,537,486,981
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
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	1,778,138,477
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. A constitutional amendment exempting from taxation municipal bonds issued subsequent to Jan. 1 1916 will be voted upon in Nov. 1916.

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 or more Acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to repay the debts so contracted and to no other purpose whatever.

SECTION 2. (*Additional and for What Purpose.*) In addition to the above limited power, the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to repay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate.

SECTION 3. (*The State to Create No Other Debt.*) Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

SECTION 4. (*Credit of State; the State Shall Not Become Joint Owner or Stockholder.*) The credit of the State shall not in any manner be given or loaned to or in aid of any individual, association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

SECTION 5. (*No Assumption of Debts by the State.*) The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

SECOND, As to Cities, Towns, Counties, &c., so far as the constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in Section 6 of Article 8 and in Sections 1, 2 and 6 of Article 13. (1) Section 6 of Article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of Article 13 forbid the passing of Special Acts and require General Acts for conferring corporate powers. (3) Section 6 of Article 13 provides that the General Assembly make provision for the organization of cities, etc., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8. SECTION 6. (*Counties, Cities, Towns or Townships Not Authorized to Become Stockholders,* &c.) 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 "inhibitions 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 2½% 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 2½% 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 2½% 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 2½%, 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 the 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 9765 and 9758 of the General Code. These sections read as follows:

Sec. 9765. A savings bank may invest the residue of its funds in, or loan money on, discount, buy, sell or assign promissory notes, drafts, bills of exchange and other evidences of debt, and also invest its capital, surplus and deposits in, and buy and sell, the following:

a. The securities mentioned in Section 9758 [we give Section 9758 below], subject to the limitations and restrictions therein contained, except that savings banks may loan not more than 75% of the amount of the paid-in capital, surplus and deposits on notes secured by mortgage on real estate. But all loans made upon personal security shall be upon notes with two or more signers, or one or more indorsers, payable and to be paid at a time not exceeding six months from the date thereof. In the aggregate not exceeding 30% of the capital, surplus and deposits of a savings bank shall be so invested.

b. Stocks which have paid dividends for five consecutive years next prior to the investment, bonds and promissory notes of corporations, when this is authorized by an affirmative vote of a majority of the board of directors or by the executive committee of such savings bank. No purchase or investment shall be made in the stock of any other corporation organized or doing business under the provisions of this chapter. The Superintendent of Banks may order any such securities which he deems undesirable to be sold within six months.

c. Promissory notes of individuals, firms or corporations, when secured by a sufficient pledge of collateral approved by the directors, subject to the provisions of sections 9754 and 9755 (99 v. 282, Sec. 57).

[Note.—Section 9754 mentioned above limits the amount to be loaned by a commercial bank, including overdrafts, to any one person, firm or corporation to 20% of its paid-in capital and surplus, unless such loan is 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.59.)

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.

ADA.
This village is in Hardin County.
Refunding Bonds.
```
6s    ---   $1,000....Oct  1 1916
5s    ---    2,000....Mar  1 1917
6s    ---    1,000....Mar  1 1917
5s    ---    1,000....July 1 1917
6s    ---    1,000....July 1 1917
6s    ---    1,700....Oct  1 1917
4½s   ---    1,000....July 1 1918
5s    ---    5,000....Sept 1 1923
4½s   ---    5,000....June 15 1925
```
GEN. BD. DT. Apr 1 '15...$19,700
Assessment debt......... 45,000
Sinking fund............   1,848
Assess. val. '14 (75% act.) 2,600,000
Tax rate (per $1,000) 1914...$11.80
Population in 1910..........2,465
INT. payable in Ada at Liberty Bank or 1st Nat. Bank.

ADAMS COUNTY.
County seat is West Union.
```
5s '15  M-S $17,500....Mar 1 1935
```
Court-House Bds. (4s '11 M-S).
```
$10,000c..Sept 1 $1,000cSept 1 '15
  1921&31   $3,000 Sept 1 '25
5,000cSep 1 '41  3,000cMch 1 '25
```
Funding Bonds.
```
4s      M-S $50,000c...Feb  2 1917
4s '04  F-A  13,500c...Aug  1 1924
4s '09  M-S  21,000c...Mch  1 1929
5½s'13 M-S  21,000..Mch 4 '23-'43
```
Turnpike Bonds.
```
3½s'07 A-O $68,000c...Apr  6 1922
```
Refunding Bonds.
```
3½s'06 M-N $40,000c12'16&'21
4½s'12 A-O 46,829.69cApr 1 '17-'47
  (Part due every other year.)
5s '14  A-O  85,500....Apr 1 1934
```
BOND. DEBT Mar 1915..$313,830
Total assessed val. 1914..13,566,9 0
State&Co. tax rate(perM)'14..$5.04
Population in 1910..........24,755
INT. at County Treasurer's office.

AKRON.
This city is the county seat of Summit County. Incorp. in 1836.
Paving Bonds.
```
4½s'11 J-J  $2,000....July 1 1916
4½s'11 J-D    500....Dec  1 1915
5s '13  F-A   5,850....1915-1923
5s '13  A-O   1,000....1915-1915
             16,000....1916-1923
```
Fire Department Bonds.
```
4½s'13 M-S $1,350....Mar 1 1919
5s '13  M-S 65,000....Mar 1 1923
5s '14  A-O  8,500....Apr 1 1919
```
Bridge Bonds.
```
4½s'10 F-A $7,600..Aug 1 '15-'16
4½s'13 J-J 14,000...Dec 1 '15-'16
5s '13  J-J  1,000....Jan 1 1918
```
Cuyahoga River Purification.
```
4½'14M-N $401,270c..May 1 '16-'39
           28,600c..May 1 1934
```
Funding Bonds ($25,000 cr.5yrs.)
```
4s      J-J $75,000c..June '17-'27
```
Debt Extension Bonds.
```
4½s'05 M-S $8,750c...Sept 1 1915
4½s    F-A   5,000....Aug 1 1915
```
Park Bonds.
```
4½s'10 F-A $3,000...Aug 1 '15-'16
4½s'13 J-J 12,000....Jan 1 1918
```
Public Improvement Bonds.
```
4½s'09 F-A $4,200....Aug 1 1915
4½s'09 F-A  6,200...Aug 1 '15-'16
4½s    ann  1,000...Sept 15 1915
4½s    ann  6,137.50.Aug 16 1915
4½s'10 F-A  8,420...Aug 1 '15-'16
4½s'10 F-A 21,080...Aug 1 '15-'16
5s     ann  3,000..Dec 15 '15-'17
4½s'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  1,900...Mch 1 '16-'17
4½s    F-A  6,000...Aug 15 '15-'17
4½s'11 J-J  4,050....Dec 1 1915
4½s'11 M-N  6,735....Nov 1 1915
4½s'11 M-S  6,905...Sept 15 1915
4½s'11 F-A  8,324..Aug 1 '15-'16
4½s    M-S  3,800...Sept 1 '15-'16
4½s    J-D 57,825..June 1 '15-'17
5s '13  M-S  6,760...Mar 1 1919
5s '13  M-S 11,230..........1923
4½s'14 A-O 90,000..Apr 1'19-'36
5s '14  J-J  2,250...July 16 1924
```
Street Bonds.
```
5s '13  J-J $25,000...Jan 1 1918
```
Purchase of Land for Water Wks.
```
4½s'13 J D $162,000...Dec 1 1931
```
Purchase of Water Works.
```
4s '12  M-N$815,000...Apr 1 1942
```
Water-Works-Extension Bonds.
```
4½s '12 A-O$1,128,000...Apr 1 1942
4½s'13 J-D $500,000Dec 31 '18-'27
          750,000Dec 31 '28-'37
          250,000 Apr 1 '16-'25
4½s'15 A-O 245,000 Apr 1 '26-'32
           30,000...Apr 1 1933
```
Quarantine Bonds.
```
4½s'11 J-D $2,500....Dec 1 1915
```
Police & Fire Signal System.
```
5s '13  J-D $15,875..........1923
```

Sewer Bonds.
```
4s     J-D  $3,750....Dec 1 1915
4s     J-D   3,750....Dec 1 1915
5s     A-O   2,100....Oct 15 1915
5s     J-J   7,700....July 1 '15-'18
5s     M-S   8,010..Sept 15 '15-'17
4½s    M-S  16,000....Mch 15 1916
4½s    J-D   6,000....June 1 1916
4½s'11 M-N   3,750....Nov 1 1915
4½s'11 A-O  40,000....Oct 1 '15-'16
4½s'11 M-N   2,850....Nov 1 1915
4½s'11 J-D   5,800....Dec 1 1915
4½s'11 J-D  25,000....Dec 1 '15-'17
5s '13  J-J  11,000....Jan 1 1918
5s '13  A-O   2,500....Apr 1 1919
5s '14       56,000..........
5s '14  M-S  30,000....Sept 1 1923
```
Refunding Bonds.
```
4½s    J-J $92,400c.July 9 '15-'28
4½s'04 M-S 33,138c.Sept 1 '15-'18
5s '13  J-D 99,500....June 1 1923
```
Water bonds.............$4,580,000
General bonds...........2,239,358
Assessment bonds........1,756,118
TOT. BD. DT. May 1915 8,575,476
Sinking fund............ 500,000
Total assessed val. 1914..18,757,530
Actual value (est.)......150,000,000
Tax rate (per $1,000) '14...$14.60
Population in 1910 (Census)..69,069
INT. at Nat. Park Bank, N. Y., and City Treasury, Akron.

AKRON SCHOOL DISTRICT.
```
4s '09  A-O $35,000c...Apr 1 1923
4s      M-N  16,000c..Nov 18 '15-16
4s      M-S  10,000c...Mch 8 1916
4s      M-N   5,000c...Nov 15 1915
4s      M-N  50,000c...Nov 1 '21-'25
4s      J-D 300,000c..Dec 20 '26-37
4s '08  M-N  30,000c...Nov 1 '21-'22
4s '09  J-D  15,000c..Dec 15 '15-'17
             29,000c.Dec 15 '18 '19
4½s'13 M-S  60,000...Mch 1 '23-'29
4½s'13 M-S  50,000..Mch 18 '20-'32
4½s'13 A-O  25,000....Apr 15 '33-'36
              5,000c..June 30 1915
3.65s'06J-D 40,000c J'ne 30 '17-'18
             50,000c..Dec 1 '19-'21
4s '10  A-O  55,000c...Oct 4 '28-'99
4s '10  J-D 150,000c J'ne 30 '20-'27
4s '12  J-J  63,000c...Jan 9 '26-'31
4½s'13A-O  25,000....1936 & 1937
4½s'14 J-J  75,000....Jan 9 '17-'31
             50,000c.Mar 18 '16-'20
4½s'14 M-S  45,000c.Mar 18 '21-'29
              6,000...Mar 18 1930
              7,000...Feb 1 1931
5s '15  F-A  20,000..Feb 1 '32-'33
              6,000...Feb 1 1934
```
BOND.DEBT Apr 1 '15..$1,213,000
Assessed valuation 1914.118,000,000
School tax (per $1,000) 1914..$14.60
Population in 1915 (est.)....105,000
INT. payable at Treasurer's office.

ALLEN COUNTY.
Lima is the county seat.
Memorial Building Bonds.
```
4½s'07 M-S $75,000c..M&S 1 '15-'22
```
BOND. DEBT June 1915..$75,000
Assess. val. '14 (abt. act.) 03,428,350
State&Co. tax (per $1,000) '14.$3.50
Population in 1910...........56,580
INT. at Treasurer's office.

ALLIANCE.
This city is in Stark County.
Armory Site Bonds.
```
4½s'12 A-O $5,500c.....Oct 1 1931
```
Refunding Bonds.
```
4s          $9,000..........
4s      M-S  29,000...Sept 15 1920
4s      M-S  62,650....Mch 1 1922
4s '04  A-O  38,000c..Oct 15'16&'18
4s '13  J-D  14,500...June 5 '15-'17
4s '05  J-D   5,450....Dec 1 1925
4s '06  M-N  19,000...Nov 1 '21 &'16
4½s'07 M-N  19,250...Nov 15 1917
4½s'12 J-J  40,000c.July15'-32-'33
5s '14  M-S  21,600....Mar 10 1930
5s '14  J-D   7,000....Dec 1 1934
```
Paving and Intersection Bonds.
```
4s '07      $5,350..........
4s '09  M-N  15,500c...May 1 1926
4½s'12 M-S   4,000....Mch 1 1934
```
Street & Sewer Bds. (City's portion)
```
5s '08  J-D  $4,000....June 1 1928
5s '08  J-D  14,000....June 1 1923
5s '08  F-A   3,800....Aug 1 1926
5s '08        6,150..........
4½s'08        1,500..........
4½s'09 A-O   5,000...Oct 1 '15&'17
4s           13,000....Dec 31 1929
4s '10  M-N   9,700...May 10 1921
4s '10  M-N   2,500...May 15 1919
4s '10  J-J   2,900...July 15 1919
4½s'10 A-O   5,000...Oct 15 1920
4½s'11 J-D  17,400c..Dec 15 1928
4½s'12 M-S   7,800....Mch 1 1932
4½s'12 J-J  13,800....July 1 1933
4s '12       19,000..........
4½s'12 F-A   7,150....Aug 1 1932
```

ALLIANCE (*Cont.*)
Debt Extension Bonds.
4s '05   J-D $10,000....Dec 1 1925
Fire Department Bonds.
4s '05   J-J $15,000.June '15-'16-'18
4½s'08 J-J   7,000....July 15 1923
5s '13   ---   9,500...........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 '32 & '33
4 1-3% '11 M-N 3,800....May 15 1918
4½s'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
4s '09   J-D 135,000.........1929-1934
4½s'10 F-A   1,500....Aug 15 1920
4½s'13 A-O   1,500....Apr 1 1928
5s '15   M-S   2,800....Mar 1 1935
Public Bldg. Bonds.
5 s $75,000....Jan 15 '37-'39
City Hospital Bonds.
5s $50,000....Jan 15 '35-'36
5s '15   M-S 20,000....Mar 1 '40-'41
           5,000....Mar 1 1942
Overhead Crossing Bonds.
-s $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 1915
4s '05   M-N   6,000....May 1 1920
4s '05   J-J 10,000....July 22 1925
4s '06   J-J   7,500....July1 1916
4s '06   M-N   500....Nov 1 1926
4s '09   M-N 24,000c.May 1 '21 & '23
 s   50,000.Dec 31 '31 & '33
4½s'12 ---   140,000..........
Street Improvement Bonds.
4½s'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
5s '15   A-O 13,900....Apr 15 1935
5s '15   A-O 13,950....Apr 1 1940
City Hall Bonds.
5s '15   A-O $15,000....Apr 15 1937
Electric-Light Bonds.
5s   M-S $6,000.Sept 15 '15-'16
4½s'12 J-D 15,000c..Dec 15 1930
TOTAL DEBT June '14.$1,351,354
Water debt sink. fund....389,500
Assessed valuation 1912..16,998,740
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 $22,000....May 4 '16-'26
           7,500....Apr 1916-'22
4s '10   M-S 120,000c....1925-1935
4s '11   M-S 50,000....Mch 21 1931
5s '14   M-S 70,000............1934
5s '14   A-O 50,000....Sept 1 '15-'34
BOND. DEBT Sept 1 '12..$216,500
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 $18,000c..Sept 20 1937
5s   M-S   6,500c....Sept 1 1926
4½s'12 M-S   4,000c......1915-1919
4½s'12 M-S   6,000c.Mch 1 '16-'21
5½s'13 M-S   6,500c.Sept 1 '15-'20
Fire Department Bonds.
5½s'12 M-S $800c.Sept 1 '15-'16
Street Bonds.
4½s'12 M-S $400c....Mar 1 1916
5½s'13 M-S 17,000....M-S '15-'23
6s '14   M-S 15,500....M-S '15-'23
Refunding Bonds.
5s '06   A-O $2,750c.A-O 1915-'17
4s '09   M-S   4,000c.Mch 20 '16-'19
4½s'10 Mch   7,000c.Mch 1 '16-'22
Water-Works Bonds.
5s '07   M-S $18,000c....Mch '16-'33
           8,000c.......Sept '15-'32
5s   M-S 10,000c.......Sept 1 1918
GEN. BD. DT. Jan 5 '14..$151,800
Assessment debt(add'l)....114,000
Floating debt.............4,800
Sinking fund..............5,036
Assess. val.'13(90% act.)..9,439,040
Tax rate (per $1,000) 1913...$13.45
Population in 1910..........6,795
INT. on refunding 4½s at Farmers' Bank, Ashland, and on other bonds at First Nat. Bank, Ashland.

ASHLAND SCHOOL DISTRICT.
4½s'11 M-S $45,000c.M-S 1 '15-'37
5s '07   M-S 13,000c.M-S 1915-'27
           2,000....Sept 1 '17-'18
5s '14   M-S 15,000...Sept 1 '19-'27
           50,000....Sept 1 '28-'47
TOT. BD. DT. May 1 '15 $158,000
Assess. val. '15 (abt. act.)10,789,870
Sch. tax rate (per $1,000) 1915..$4.45
INT. at First Nat. Bank, Ashland.

ASHLAND COUNTY.
Ashland is the county seat.
Road Bonds (*County's Portion*).
5½s'13 A-O $51,000.......A-O '15-'23
5s   25,000.........1923
River Improvement Bonds.
4½s $26,500....June 1 1915
5½s   7,500....Aug 1 1915
4½s   25,000....Oct 1 1916
Flood-Emergency Bonds.
5s '15   M-S $60,000....M-S '16-'25
Bridge Bonds
4½s   J-J $17,000c....Jan 1 1917
4½s'12 M-S   13,000....M&S '15-'19
5½s'13 J-D   16,000....J&D '15-'23
5½s'13 M-S   36,000....M&S '15-'23
5½s'13 A-O   51,000....A-O '15-'23
5s '14   M-S 50,000...M-S '16-'35
BOND. DEBT May 1915 $365,050
Assess. val. '14 (abt. act.).38,662,740
County tax (per $1,000) '14...$10.79
Population in 1910..........22,975
INT. at County Treas. office.

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-'23
4s '12   A-O 24,000c.Oct 1 '15-'21
Street Paving Bonds.
5s '06   A-O $5,000c....Oct 1 1915
5s '08   A-O   6,600c....Oct 1 '15-'18
5s '09   A-O   4,500c....Oct 1 '15-'18
5s '11   A-O 31,200c....Oct 1 '15-'20
5s '12   A-O   1,600....Oct 1 '15-'16
5s '12   A-O   8,330....Oct 1 '15-'21
5s '13   A-O 22,500....Oct 1 '15-'23
Refunding Electric Bonds.
5s   A-O $1,000c........Oct 1915
River Improvement Bonds
4s '09   A-O $337,500c.Oct 1 '15-'29
Sewer Bonds.
5s '13   A-O $4,800..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.
4½s'06 A-O $26,000c....Oct 1 '15-'40
4½s'07 A-O 26,000c....Oct 1 '15-'27
4½s'08 A-O   5,000c....Apr 1 '16-'25
4½s'08 A-O 11,250c....A & O 1926
4½s'10 A-O   6,500c....A & O '15-'21
4½s'11 A-O   8,500c....Oct 1 '15-'31
4½s'13 A-O 10,000c....A&O '27-'36
5½s'13 A-O 20,000..........1922-1941
5s '14   A-O 175,000c....Oct 1 '17-'41
BOND. DEBT June 1914.. $306,000
Assess. val. '14 (abt.act.)..21,234,210
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.
4½s'13 A-O $45,000....Apr 1 '16-'18
5s '13   A-O 16,000c....Apr 1 '16-'23
Road Improvement Bonds.
4½s'08 A-O $9,000c.Apr 15 '16-'18
4½s'08 M-S   8,000c.Sept 1 '15-'18
4½s'09 M-S 12,000c.Mar 1 '16-'19
4½s'09 A-O   4,800c.Apr 1 '16-'19
4½s'09 M-N   7,200c.May 1 '16-'19
4½s'09 M-S 17,500c.Sept 1 '15-'19
4½s'09 J-D   5,000c.June 1 '15-'19
4½s'09 F-A   5,000c.Aug 1 '15-'19
4½s'09 A-O   9,000c.Oct 1 '14-'19
4½s'12 M-S 25,000c....Apr 1 '16-'20
          10,000c....Apr 1 '17-'20
4½s'12 M-S   3,000c.Sept 1 '15-'17
4½s'12 M-S   2,000c.Sept 1 '15-'18
5s '14   A-O 10,000c....Oct 1 '15-'19
          10,000c....Oct 1 '20-'23
5s '15   A-O 10,000c........Oct 1 1916
          92,000c....Oct 1 '17-'24
BOND. DEBT May 1915 $404,822
County's share of above.... 131,918
Assess. val. '14 (abt.act.).85,329,710
State&Co. tax(per $1,000) '14.$2.766
Population in 1910...........59,547
INT. at County Treas. office.

ATHENS.
This village is in Athens County.
Armory Site Purchase.
5s '14   M-S $6,500..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.).6,736,000
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 29,500c....M&S '15-'35
BOND. DEBT April 1915.. $81,500
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 $25,000c...M&S '15-'17
Infirmary Bonds
5s   M-S $17,000c.Sept 1 '15-'20
Road Improvement Bonds
5s   M-S$200,000c......1929-1939
BOND. DEBT Apr 3 '15..$242,000
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   --- $45,000....Sept 1 1923
5s '10   ---   20,000....Sept 1 1928
Refunding Bonds
4½s'10 J-J $27,000.......J&J '15-'28
6s '13   M-S   8,000......J&J '15-'23
5½s'13 M-S   42,000......M&S '15-'16
Hospital Bonds
4½s'10 J-J $8,000..July 1 '15-'22
Road Bonds
5s '13   --- $7,000........Sept 1 1921
Ditch Bonds.
6s '14   M-N$26,050....Sept 1 1916
Bridge Bonds.
5s '13   J-J $2,000....July 1 '15-'16
5s '04   J-J   10,000.......J&J '15-'23
5s '07   J-J   16,000.......J&J '15-'23
5s '04   J-J   4,000....July 1 '15-'17
5s '09   F-A   13,000....M&S '15-'20
4½s'11 J-J   25,000c.J&J '15-'27
5s '13   J-J   17,000c.M&S '15-'23
5s '13   M-S 59,000.......M&S '15-'24
5s '14   M-S $46,000c.Mar 1 '15-'27
          24,000....Sept 1 '16-'27
BOND. DEBT Apr 1 1915 $365,050
Assess. val. '14 (abt.act.).46,551,960
County tax (per $1,000) 1914...$3.05
Population in 1910...........31,256
INT. payable at Treas. office.

BARBERTON.
This village is in Summit County.
Inc. 1892. Popula. 1910. 9,410.
5s '14   --- $15,000..........
Electric-Light Bonds.
5s '13   J-J $105,000....July 1 '15-'33
5s '14   M-N 19,000....May 1 '16-'34
Sewer Bonds.
5s '06   --- $1,900c..........
5s '07   J-D   1,000c....Mar 1 1916
             774c....Mar 1 1917
5s '07   M-N   1,000c....Mar 1 1916
             781c....Mch1 1917
           2,500.80c.Sep 1 '15-'17
5s '07   M-S   2,855....Mar 1 '16-'21
Water Bonds.
5s '09   F-A $9,670c.Sept 1 '15-'19
5s '13   J-J 22,500....July 1 '15-'23
Street Bonds.
5s '08   F-A$12,016.80c.Sept 1 '15-'18
4s '10   M-S 17,500c.Sep 19 '15-'21
5s '11   F-A   3,795c....Mch 1 '16-'21
5s '14   J-D   2,950c....June 1 '15-'19
Water-Main Extension Bonds.
5s '15   F-A $17,500c......1916-1933
Street & Sewer (*City's Portion*).
5s '15   A-O $8,000c....Apr 1 '16-'23
             150....Apr 1 1924
Funding Bonds.
5s '06   M-S $2,086.50c Sep 1 '15-'17
BOND. DEBT April 1915 $404,635
Floating debt.............2,500
Sinking fund.............18,663
Assessed valuation 1914...14,711,250
Tax rate (per $1,000) 1914....$13.40
INT. payable at Treas. office.

BARBERTON SCHOOL DIST.
4½s'02 M-S $2,000....Sept 1 1916
4½s'03 M-S   18,000....Sept 1 1923
4½s'09 M-S   13,500....Sept 1 1929
4½s'10 M-S   10,000....Sept 1 1924
4½s'10 M-S   23,500....Sept 1 1929
4½s'10 M-S   5,000....Sept 1 1924
4½s'12 M-S   48,000c.Sept 1 '15-'39
4½s'15 M-S   50,000c.Sept 1 '25-'34
          100,000c.Sept 1 '35-'44
BOND. DEBT Apr 1915.. $270,000
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 '16-'44
GEN. BD. DT. Apr 1915..$60,000
Assessment debt..........29,280
Floating debt.............1,784
TOTAL DEBT April 1915.. 91,064
Sinking fund..............6,810
Assess. val. '14 (abt. act.).4,000,570
Tax rate (per $1,000) 1914...$13.20
INT. at Village Treasurer's office

BELLAIRE.
This city is in Belmont County.
Water Bonds.
4½s'07 M-S $25,000c...Mch 1 1917
4½s'97 M-S   10,000c....Sept 1 1917
City-Hall Bonds.
4s '00   M-S $18,000c.Mch 1 '16-'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   M-S $10,000c......Feb 1 1916
TOTAL DEBT Jan 1915.. $317,502
Sinking fund.............48,731
Assessment debt (incl.)....102,502
Assess. val. '14 (abt.act.).13,468,610
Total tax (per $1,000) 1914...$13.40
Population in 1910..........12,946
INT. at First Nat. Bank, Bellaire.

BELLAIRE SCHOOL DIST.
4½s'09 F-A $9,000c....Aug 30 1916
4s '09   M-S   9,000c....Sept 15 1916
4s   M-S 126,500c......1916-1931
4s   M-S 32,500........Sept 1916
4s   M-S 23,000........1917-1921
6s   ---   20,000........Sept'17-'21
BOND. DEBT May 1915 $220,000
Assessed valuation 1914..11,787,745
School tax (per $1,000) 1914...$3.89
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 $36,000.....Jan 1 1919
Light and Paving.
6s   F-A $5,000....Aug 1 '15-'19
Gas and Electric Bonds.
4½s'05 M-S $50,000c......Sept 1 1935
(Subject to call after Sept 1 1915.)
Fire Department Bonds.
5s '05   M-S $5,000....Sept 1 '15-'24
5s '14   ---   8,500......1917-1924
6s '15   ---   1,500......1917-1918
Refunding Bonds.
6s   M-S $8,000.......J&J '15-'16
Sewer Bonds.
5s '09   M-S $21,000......Sept 1 1939
(Subject to call Sept. 1 1919.)
5s '11   M-S $28,500c....Mar 1 1930
(Optional after March 1 1921)
4½s'12 M-S $3,600c....Mar 1 1930
(Optional beginning March 1 1921.)
Refunding Gen'l Impt. Bonds
4½s'04 M-S $2,160....Sept 1 1915
Paving Bonds.
4s '07   M-S $3,000c.Sept 1 '15-'17
4s '07   M-S   1,500c.Mar 1 '16-'17
Water-Works
6s   F-A $13,000c....Feb 1917-'19
6s   F-A   5,000c......Feb 1916
6s   M-S 16,000c.M&S 1 '21-'37
TOTAL DEBT Jan 1 1915..$192,110
Sinking fund.............77,774
Tax valuation 1914........7,424,940
Total tax (per $1,000) 1914...$15.30
INT. on the refunding bonds at the First Nat. Bk., N. Y., or others at People's Nat. Bk., Bellefontaine.

BELLEFONTAINE SCH. DIST.
4s '07   F-A $60,000c....M&S 1 '16-'40
(Subject to call after March 1 1917.)
4s '09   M-S $4,000....M&S1 '16-'19
4½s'10 M-S 33,000..M&S 1 '19-'41

BOND. DEBT April 1915. $99,000
Assess. val. '14(90% act.)..7,200,000
School tax (per $1,000) 1913...$5.00
INT. at office of City Treasurer.

BELLEVUE.
This village is in Huron County.
General Street Bonds.
5s '13   A-O $2,000....Mar 1 '16-'19
5s '15   A-O   3,500....Mar 1 '21-'27
           3,000....Sept 1 '21-'26
5s '15   A-O   1,800....Mar 1 '25-'27
Water Bonds.
5s   --- $5,000.......Aug 1 1919
4s   --- 17,500.......Sept 1 1923
4½s   --- 10,000.......Sept 1 1924
Sidewalk-Improvement Bonds.
5s   --- $1,000.......Mar 1 1918
Sewer and Drainage Bonds.
5s   --- ....Sept 1 1920
Cemetery Bonds.
4s   M-S $2,800c....Sept 1 1917
City-Hall Bonds.
4s   J-J $8,750c.....Jan 17 1930
TOT. 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 (*assessment*).
5s '14   A-O $427,500.A&O '15-'24
Gen. Co. bds Nov 1914..... None
Road bonds (assessment)....427,500
Turnpike bonds (assessment)113,000
Assess. val. '14 (80%act.).82,000,000
State&Co.tax(per $1,000) '14..$3.00
Population in 1910..........76,856
INT. on road bonds at Treas. office

BEREA.
This village is in Cuyahoga County. Inc. May 1 1851. Pop'n '10, 2,609.
Water Bonds.
4s   M-N $9,000c.M&N 1 '15-'19
4s   M-N   2,500c.May 1916-'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
General street 5s...........$5,500
Water-main-extension 5s..... 3,500
Electric-Light Bonds.
4s   M-N $1,000c.May 1 '16-'17
4s '06   M-N   500c....Nov 1 1915
5s '10   A-O 11,000c.A&O 1 '15-'27
GEN. BD. DT. May 1915. $46,102
Assessment bonds..........21,869
Assess. val. '12 (70% act.).1,682,005
Total tax (per $1,000) 1912...$15.60
INT. at Bank of Berea Co. in Berea

BEREA SCHOOL DISTRICT
4s '12   A-O $60,000....A&O 1 '16-'45
4½s'14 A-O 15,000c..A&O '20-'34
BOND. DEBT Apr 2 1915.. $75,000
Assessed val. 1914...........2,600,000
INTEREST at Treasurer's office.

BERLIN TOWNSHIP.
This township (P. O. Berlin Hgts.) is in Erie County.
Road-Improvement Bonds.
5s '15   F-A $30,000..Feb 20 -'16-'25
TOTAL BONDED DEBT   (?)
Assessed valuation 1913....3,362,990
INT. at Berlin Heights Bank Co.

BERLIN TWP. SCH. DIST.
This district (P. O. Delaware) is in Delaware County.
5½s'15 M-S $10,000....Mar 1 '16-'35
          20,000....Sept 1 '16-'35
TOTAL BONDED DEBT   (?)
INT. at Deposit Banking Co., Delaware.

BEXLEY.
This village (P. O. Columbus) is in Franklin County.
Water and Sewer Bonds.
4½s'12 A-O $90,000c....Aug 1 1942
BOND. DEBT May 1 '15. $107,000
Assessed valuation 1914...2,880,000
Tax rate (per $1,000) 1914...$11.20
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*).
4½s'12 M-S $2,362.50.Mar 1 '16-'22
Armory Bonds
-s '12   --- $2,700.......1916-1923
Fire Bonds
-s '13   --- $1,600.......1915-1918
Park Bonds (*Opt. $5,000 yearly*).
4s '11   M-S $35,000c....Mar 1 1919
Refunding Bonds
5s '98   M-S $2,500....M&S '15-'17
5s '06   ---   600.......1915
4s '09   M-S   2,500....M&S '15-'21
4s '02   M-S   6,000....M&S '15-'21
4s'03-04 M-S 13,200...Mar 1 '18-'24
4s '07   M-S   3,150c..M&S '15-'18
4s '05   M-S   6,600...M&S '21-'24
4s '12   M-S 13,500....Sept 1 '20-'21
GEN. BD. DT. Jan 1 '15...$89,500
Assessment debt..........71,730
Sinking funds............18,500
Assessed valuation 1914...5,650,000
Population in 1910..........5,222
INT. at 1st Nat. Bk., Bowl.Green.

BOWLING GREEN SCH. DIST.
4s '12   M-S $95,000....M&S 1 '15-'48
BOND. DEBT Apr 14 '15. $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..........1923
4s '07   A-O 10,000....Apr 1 1917

BRIDGPORT.
Water
5s ___ $13.500 ____ 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

BROOKLYN HEIGHTS SCH. D.
This district (P. O. Cleveland) is in Cuyahoga County.
$7,000c..Apr 1 '17-'23
5s '15 A-O 22,000c..Apr 1 '24-'34
6,000c..Apr 1 '35-'36
TOTAL BONDED DEBT (?)
INT. at Home Sav. & Bkg. Co., Cleveland.

BRYAN.
This village is in Williams County. Incorporated about 1840.
Improvt Bds (Village's Portion).
4½s'12 M-S $15,000____1929-1931
Street-Improvement Bonds
4½s'12 M-S $12,000c..M&S 1 '25-'27
4½s'12 M-S 13,500c..Sept 1 '15-'22
4½s'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 $20,000c..M&S 1 '15-'18
5s '08 M-N 10,000c..M&S 1 '21-'22
4½s'11 M-N 18,000c..M&S 1 '15-'19
4½s'12 M-S 7,000c..M&S 1 '21-'23
4½s'12 M-S 5,000c..M&S 1 1925
4½s'12 J-D 10,000c..M&S '25-'26
Funding Bonds
4½s'99 M-S $2,000c____1915-1916
4s '01 M-S 7,000c____1917-1923
Water Refunding Bonds.
5s '07 M-S $24,000c____1915-1926
Assessment Bonds
5s M-S $52.327c____1915-1925
TOTAL DEBT Jan 1913_ $245,765
Assess. val. '12 (abt. act.) 3,762,570
Tax rate (per $1,000) 1912 _ $15.00
Population in 1911 ____ 3,641
INT. pay. in Bryan and N.Y. City.

BUCYRUS.
This city is in Crawford County.
Sewer-Improvement Bonds
5s '13 M-S $21,000c____1916-1922
5s '14 M-S 11,500c____1915-1922
Street Imp Bonds (City's Portion)
4½s'10 M-S $21,500c..M-S '15-'23
4½s'09 ___ 7,000____1916-1919
5s '05 ___ 7,200____1916-1921
4s '07 ___ 3,000____1916-1018
Fire-Department Bonds
5s '04 M-S $5,000c..Mar 1 '16-'20
4½s'12 ___ 5,500____1916-1920
A C W M Co Bonds
5s '00 ___ $15,000____1915-1920
Subway Improvement Bonds
4½s'12 A-O $6,000____1915-1920
GEN. BD. DT. Jan 1 '15 _ $107,900
Assessment bonds____ 24,000
Floating debt____ 23,102
Sinking fund____ 5,304
Assess. val. '14 (abt. act.)10,684,550
Total tax(per $1,000) 1914_ $13.40
Population in 1910____8,122

BUTLER COUNTY.
County seat is Hamilton.
Flood-Emergency Bonds.
5s '13 M-N$75,000..June 1 '20-'29
4½s ___ 25,000____Jan 1 1931
150,000c..Jan 1 '32-'34
Court-House Rebuilding Bonds
4s '12 M-S $50,000c..Sept 1 '20-'24
Refunding Bonds
4½s J-J $10,000..July 1 '16-'18
4s J-J 29,600____July '15-'18
Bridge Bonds.
4½s J-J $63,000c..Jan 1 '16-'24
4s J-J 4,000____Jan 1916
4½s'14 M-N500,000c____
County Fund.
4½s J-J $19,200c..July 1 '15-'17
3.65s J-J 24,500c..July 1 '15-'21
BOND. DEBT Feb 1 '14 _ $964,500
Assess.val.'14 (abt.act.) _ 118,797,820
State&Co. tax (per $1,000) '12_$2.52
Population in 1910____70,271
INT. payable at Treas. office.
* The Miami University lands (22,-566 acres), appraised at $1,200,080 in 1908, are exempt from all State taxes except for school purposes.

CAMBRIDGE.
This city is in Guernsey County.
Sewer Bonds.
4½s M-S $9,000c____Sept 1 1928
4s J-J 17,000c____July 1 1929
4s J-J 4,000c____June 1 1926
4s '05 A-O 5,000____Apr 1 1925
4s '07 F-A 10,000____Feb 1 1927
4s '07 J-J 10,000____July 1 1927
4s ___ 3,500____1926
4s ___ 5,500____1928
Fire-Apparatus Bonds.
5s '15 M-S $3,500c____Mar 1 1921
Refunding Bonds.
4s F-A $15,000c____Aug 1 1916
4s J-J 21,500c____Jan 1 1923
Bridge Bonds.
4s '07 J-J $2,000____July 1 1927
Cemetery Bonds.
4s J-J $7,000c____Jan 1 1919
Water Bonds.
4½s J-J $38,000____Jan 1 '16-'34
4½s J-J 16,000c____Nov 1 1923
4s '05 J-J 4,500c____July 1 1925
4s '07 J-J 7,500____July 1 1927
4s ___ 15,000____1931
5s '15 M-S 235,000____
Refunding Water Bonds.
4s Jan $8,000c..Jan 1916-1923
Park Bonds.
4s J-J $16,000..Jan 1915-1930
4s '12 Sept 23,000..Sept 10 '15-'37
Street Bonds (City's Portion)
4s '08 J-J $8,500c____July 1 1928
4½s ___ 16,000____1918 & 1920
4½s ___ 9,000____1923
4½s ___ 2,000____1924
4s ___ 2,000____1924
4s ___ 76,000____1926-1927
4s ___ 18,000____1924
5s '15 M-S 18,000c..Mar 1 '16-35

BOND. DEBT Apr 14 '15_ $663,842
Floating debt____ 10,000
Sinking fund____ 19,100
Assess. val. '14 (abt. act.) 12,901,375
Total tax (per $1,000) 1914 _ $13.20
Population in 1910____11,327
INTEREST payable in Cambridge

CAMBRIDGE SCHOOL DIST.
5s '95 $20,000____1915-1934
4s '01 7,000____1915-1921
4½s'08 M-S 50,000c..M&S '15-'34
4s '06 s a 29,000____1915-1943
5s '15 M-S 12,000c..Mar 1 '17-'28
13,000c..Sept 1 '16-'8
BOND. DEBT Apr 3 '15_ $133,500
Assess. val. '15 (abt. act.) 1,458,500
School tax (per $1,000) 1915_$0.92
Population in 1915 (est)____15,000
INT. at Cent. Nat. Bk., Cambridge.

CANTON.
County seat of Stark Co.
Refunding Water Bonds.
4½s'00 J-D $6,000c____Dec 21 1915
4s '03 M-S 5,000c____Sept 1 1928
4½s'03 M-S 12,000c____Sept 1 1923
4s '04 J-J 5,000c____July 15 1918
4s '04 F-A 10,000c____Aug 20 1918
Water-Works Bonds.
4s '04 F-A $50,000c..Aug15 '21-'22
50,000c&rAug15' 6-27
4½s'08 F-A 15,000c____Aug 1 1918
4½s'10 M-S 85,000c____Sept 1 1930
4½s M-S 40,000c____Sept 1 1930
4½s'12 M-S 25,000c&r Mar 1 1932
5½s'13 M-S 25,000c____Mar 1 1923
5s '14 M-S 3,500c____Sept 1 1924
5s '14 ___ 21,000c____Mar 1 1934
5s '14 ___ 40,000c____Mar 1 1934
Street Signs.
4½s'12 ___ $12,000c____Mar 1 1922
Hospital Bonds.
5½s'13 M-S $5,000c____Sept 1 1933
Market-House Bonds.
5s '02 J-J $75,000c..July 1 '15-'17
4s '02 J-J 53,000c____July 1 1925
4s '04 M-S 25,000c____Mar 1 1920
4½s'03 M-S 2,800c____Sept 1 1918
Fire Department Bonds.
4s '06 J-D $29,000c____June 1 1926
4½s'10 M-S 7,300c____Sept 1 1920
4½s'12 Mar 70,000c____Mar 1 1932
4s '06 J-D 1,000c____June 1 1926
5½s'14 M-S 1,000c____Sept 1 1924
Park Bonds.
4s '06 J-D $4,000c____June 1 1926
4s '07 J-J 1,800c____July 29 1917
4½s'11 M-S 2,000c____Mar 1 1921
5½s'13 M-S 50,000c____Mar 1 1938
5s '14 M-S 8,500c____Sept 1 1922
4½s ___ 5,000c____Mar 1 1921
Funding Bonds
5s '03 A-O$106,000c____Apr 1 1928
Police-Sta.-Impt. Bonds.
5½s'13 M-S $5,000c____Sept 1 1923
Sewer Bonds.
4s '07 J-D $2,200c____June 1 1917
4s '07 J-J 4,600c____July 1 1917
4s '07 J-D 8,000c____Dec 1 1917
4s '07 J-D 7,000r____Dec 1 1917
4s '08 J-D 12,000c____June 1 1918
4½s'08 A-O 5,600c____Oct 5 1918
4½s'10 M-S 29,000c____Mar 1 1920
4½s'10 M-S 1,300c____Sept 1 1920
4½s'09 M-S 6,000c____Mar 1 1919
4½s'09 M-S 10,000c____Sept 1 1919
4½s'11 M-S 1,680c____Sept 1 1921
4½s'11 M-S 1,000c____Sept 1 1921
4½s'11 M-S 600c____Sept 1 1916
4½s'12 M-S 37,400c____Sept 1 1922
4½s'12 M-S 6,500c____Mar 1 1922
4½s'12 ___ 900c____Mar 1 1920
4½s'13 ___ 18,100c____Mar 1 1923
4½s'12 M-S 1,600c____Mar 1 1922
5½s'13 M-S 38,100c____Mar 1 1923
5s '13 M-S 216,000c____Sept 1 1953
5½s'14 M-S 11,700c____Mar 1 1924
5s '14 M-S 8,000c____Sept 1 1924
5s '14 M-S 5,000c____Sept 1 1924
5s '14 M-S 9,000c..Sept 1 '16-'18
1,700c..Sept 1 '16-'18
5s '14 M-S 3,000c..Sept 1 '16-'18
500____Sept 1 1910
5½s'14 ___ 11,500____Mar 1 1924
9,000c____Sept 1 1953
4½s ___ 8,000c____Sept 1 1922
5s ___ 5,000____Sept 1 1953
Street Bonds (City's Portion).
4s '08 F-A $42,000c____Aug 1 1918
4½s'08 M-S 2,500c____Sept 1 1918
4½s'10 M-S 100c____Sept 1 1915
4½s'11 M-S 40,900c____Mar 1 1916
4½s'11 M-S 6,800c____Mar 1 1917
4½s'11 M-S 10,300c____Mar 1 1919
4½s'11 M-S 1,000c____Sept 1 1916
4½s'11 M-S 400c____Mar 1 1916
4s'11 M-S 8,000c____Sept 1 1919
4½s'12 M-S 3,500c____Sept 1 1919
4½s'12 M-S 3,400c____Mar 1 1917
4½s'12 M-S 13,000c____Mar 1 1920
4½s'12 M-S 42,500c____Sept 1 1920
4½s'12 M-S 6,500c____Sept 1 1917
4½s'12 M-S 400c____Sept 1 1917
5½s'13 M-S 9,800c____Mar 1 1921
5½s'13 M-S 1,500c____Mar 1 1918
5½s'13 M-S 31,500c____Mar 1 1921
5½s'13 M-S 6,400c____Mar 1 1921
5½s'13 M-S 57,200c____Mar 1 1923
5½s'14 ___ 1,500____Sept 1 1921
5½s'14 M-S 101,200c____Mar 1 1920
5½s'14 M-S 12,000____Mar 1 1920
5½s'14 M-S 9,800____Mar 1 1924
5s '14 M-S 5,000____Sept 1 1924
5s '14 M-S 23,000c____Sept 1 1920
5½s'14 M-S 13,000c____Sept 1 1924
5½s'14 ___ 4,200c____Mar 1 1922
___ 11,800r____Sept 1 1923
Refunding Bonds
4½s'03 F-A $13,000c____Aug 20 1923
4s '03 M-S 5,000c____Sept 1 1928
4s '04 F-A 12,000c____Feb 1 1924
4s ___ 10,000r____Feb 1 1924
4s '05 F-A 22,000c____Feb 1 1930
4s '06 J-D 29,000c____June 1 1916
4s '07 M-S 59,332.45c Mar 11 1917
4½s'00 F-A 30,000c..Feb 1 '15 & '18
4s '03 M-S 7,000r____Sept 1 1919
4s '04 J-D 5,000c____June 15 1918
4s '04 J-J 10,000c____July 2 1921
4s '04 J-J 5,000c____July 1 1919
4s '06 J-J 10,000c____July 2 1916
4s '09 M-S 24,000c____Mar 1 1929
4s '09 M-S 13,000c____Sept 1 1929
M-S 2,000r____Mar 1 1929

Jail-Construction Bonds.
5s '15 M-S $5,500c____Mar 1 1925
Sanitary-Plant Bonds.
3½s'01 A-O $20,000c____Oct 21 1916
Police and Fire-Alarm Bonds.
4s '06 J-D $20,000c____June 1 1926
GEN. BD. DT. Jan 1 '15_$2,126,262
Assessment debt (add'l)_ 1,051,960
General sinking fund____ 133,653
Water debt (included)____ 389,600
Assess. val. '12 (abt. act.) 59,469,310
City tax (per $1,000) 1012_$12.30
Population in 1910____50,217
INT. payable at Kountze Bros., N. Y., or at City Treasurer's office.

CANTON SCHOOL DISTRICT.
5s M-N$12,000c____1915
5s J-D 40,000c..1918-19-20-21
4½s J-D 23,000____1916-1917
4s M-S 75,000c____1917-1918
4s '06 M-N 30,000c..May 1 '24-'25
4s '06 M-S 30,000c____Mar 1 1926
4s '07 F-A 20,000c..Feb 16 1927
4s '08 F-A 20,000c..Feb 27 102
4s '08 J-D 60,000c..Dec 15 1928
4s '09 M-N 34,000c..May 27 1929
4s '10 F-A 36,000c..Feb 17 1930
4s '11 A-O 39,000c..Apr 28 1931
5s '14 A-O 225,000____Apr 8 1954
5s '14 J-D 50,000____Dec 4 1954
5s '15 F-A 275,000____Feb 3 1955
4½s'15 A-O 250,000____Apr 1 1955
BOND. DEBT Apr 1 '15_$1,229,000
Assess. val. '14 (¾ act.)_73,510,157
School tax (per $1,000) '14-'15_$4.12
Population in 1914 (est.)____60,000
INT. in N. Y. on bonds due in 1914 and 1915 at Chemical Nat. Bank; on bonds due 1918 and 1921 at Hanover Nat. Bk.; all others at Kountze Bros.

CARROLLTON SPEC. SCH. DIST
This district is in Carroll County.
4s '13 M-S $46,000c..M&S 1 '15-'38
5s '14 M-S 10,000c..Sept 1 1916
2,000..M-S 1 '17-'18
TOTAL DEBT Sept 21 '14 _ $60,000
Assessed valuation 1914_ 1,976,900
Tax rate (per $1,000) 1914_$7.15
Population in 1913 (est.)____2,000
INT. payable at Cummings Trust Co., Carrollton.

CELINA.
County seat of Mercer Co. Inc. Apr. 2 1861. Pop'n '10, 3,493.
Street & Park Impt. Bonds.
5½s'13 M-S $10,000c____Sept 1 1918
Highway Bonds.
4s '00 J-J $25,000c..July 20 '16-'20
Light-Plant Bonds.
4s '00 J-D $25,000c..June12 '15-'25
5s Sept 12,000c..Sept 15 '15-26
Water and Light Bonds.
5s '13 Dec $10,000c____Dec 1 1923
Sewer Bonds.
5s '14 Mar $80,000____1920-1939
Refunding Bonds.
4½s'05 J-J $20,000c____Jan 1 1925
22,000c____Jan 1 1935
4s '10 M-N 20,000c____1919-1922
3.90s'01 F-A 25,000c..Aug 25 '23-'32
5s '13 Mar 22,000..Mar 1 '23-'44
Street bonds {4½s____4,936
4½s____31,000
5s____27,370
5s '14 Dec 10,000..Dec 1 '19-'28
Water-Works Bonds.
6s A-O $50,000c..Oct 22 '15-'31
4½s'10 Sept 6,000..Sept 1 '25-'39
BOND. DEBT Mar 1914_ $365,981
Spec. assess. debt (incl.)_ 36,780
Water debt (included)____ 78,000
Assess. val. '13 (abt. act.) 3,956,090
Total tax (per $1,000) 1913_$15.00
INTEREST at Village Treasury.

CELINA SCHOOL DISTRICT.
6s ___ $6,000..yearly to 1917
4s ___ 35,000____1917-1034
4½s ___ 15,000____1934-1941
BOND. DEBT May 12 '15 _ $56,000
Assess. val. '14 (abt. act.) _ 4,551,450
School tax (per $1,000) 1914_ $4.90
INT. payable at Treasurer's office.

CHAGRIN FALLS SCH. DIST.
This district is in Cuyahoga Co. Issue of $38,000 is taxable; $2,700 issue non-taxable.
5s '14 A-O $38,000c..A & O '19-'37
5s M-S 2,700c..$400 due yly
5s '14 A-O 12,000c..A&O '16-'27
BOND. DEBT Apr 3 '15_$52.70
Assessed valuation 1914_ 1,850,000
Tax rate (per $1,000) 1914_$1.54
Population in 1914 (est.)____2,500
INT. at Chagrin Falls Banking Co.

CHICAGO JUNCTION.
This village is in Huron Co. Inc. 1882. Population 1910, 2,950.
Public-Hall Bonds.
4½s'12 F-A $20,000c..Aug 1 '18-'37
5½s'14 M-N 2,500..May 1 '16-'20
Electric-Light Bonds.
5s M-S $3,000..Mar 1 '16-'17
General Street Bonds.
5s Oct $1,125c..Apr '16-'18
4½s'12 J-D 2,500..Dec 1 '18-'22
5½s'14 F-A 9,000..Aug 1 '16-'25
Sewer Bonds.
5s Apr $6,000..Apr 2 '16-'27
4½s'12 J-J 14,000c..July 1 '15-'28
Water-Works Bonds.
6s F-A $10,000c..Feb 1 '16-'25
5s F-A 10,000..Feb 1 '26-'35
5s M-S 2,000..Mar 1 '15-'21
GEN. BD. DT. Apr 1 '15_ $83,500
Assessment debt (add'l)_ 33,432
Sinking fund____ 6,865
Assess. val '14 (abt. act.) 4,030,005
Tot. tax(per$1,000)'14-15(est)$13.60
INT. paid at Village Clerk's office.

CHICAGO JUNCTION SCH. DIST
5s '10 M-N$43,000c____1915-1941
5s '10 A-O 10,000cA&O 14 '23-'42
BOND. DEBT May 1 1915_63,000
Assessed valuation 1914_ 4,502,085
School tax (per $1,000) 1915_$4.67
INTEREST payable at Home Savings & Bank Co., Chicago, Ohio.

CHILLICOTHE.
This city is in Ross County.
Flood and Paving Bonds.
4½s'14 ___ $38,408____1934
General Bonds.
5s '13 M-S $11,000c____Sept 1 1943
Sewer Bonds.
4½s'14 J-D $31,000____June 1 1934
General Flood Bonds.
5s '14 M-S $2,540____Mar 1934
Second St. Ry. Bonds.
4½s'12 Aug $1,110____Aug 15 1922
(Subject to call $110 yearly.)
Street & Sewer Bonds (General).
4½s'05 ___ $3,600____July 25 1915
4½s'05 ___ 16,500____June20 1915
4s '06 ___ 10,700____Aug 15 1915
4s '06 ___ 16,500____Aug 15 1916
4s '06 ___ 4,000____Apr 1 1918
4s '07 ___ 2,800____Sept 15 1917
4½s'07 ___ 4,800____Mar 1 1922
4s '07 M-S 30,000____May15 1928
4s '09 ___ 7,400____Sept 15 1923
4s '09 J-J 17,000____July 1 1929
4s '09 ___ 3,400____Mar 15 1924
4s '10 ___ 1,250____Nov 1 1928
4s '10 ___ 6,500____June 15 1930
4s '10 ___ 6,000____July 1 1930
4s '11 ___ 1,100____Mar 1 1931
4s '11 ___ 3,250____June 15 1931
4s '11 ___ 1,100____June 1 1931
4s '12 ___ 5,000____Mar 9 1932
4s '12 ___ 2,250____Sept 10 1922
4s '12 ___ 1,500____Sept 3 1932
4s '12 ___ 25,000____Dec 30 1932
5s '13 Sept 1,000____Sept 3 1933
4½s'14 M-N 1,650____Sept 20 1933
4s '14 M-S 6,400____May 1 1934
5s '15 M-S 5,905____Mar 15 1925
Assess't Bonds 4s 4½s & 5s.
$75,845.50 due from 1915 to 1924.
Fire Department Bonds
4s '08 ___ $10,000____Aug 15 1928
4s ___ 3,250____Apr 1 1930
Safety Dept. Impt. Bonds.
5s '13 M-S $22,000____Sept 1 1933
Park Bonds
4s '11 ___ $1,500____Sept 15 1921
Canal Crossing Bonds
4s '11 ___ $1,650____Aug 20 1931
City Prison Bonds
4s '10 ___ $3,250____Apr 1 1930
Deficiency Bonds.
5s '14 M-S $41,300____Jan 25 1924
Refunding Bonds (Gold)
4½s'92 J-D $40,000____Dec 1 1916
(Subject to call part yearly on Dec. 1)
GEN. BD. DT. May 1 '15_ $331,513
Assessment debt____ 75,845
Floating debt____ 10,000
Sinking fund____ 18,000
Assess. val. '14 (abt. act.) 17,360,465
Total tax (per $1,000) 1914_$11.40
Population in 1910____14,508
INTEREST at office of Treasurer.

CHILLICOTHE SCHOOL DIST.
6s J-J $1,000c..July 22 1917
4½s'04 M-S 1,000c____Sept 1915
4½s J-J 10,000c____July 1 1920
3s '06 J-J 3,000c____July 1 1921
4s '11 M-S 40,000c..M&S 1 '22-'41
4s '12 M-N 25,000c____1916-1928
4½s'15 ___ 60,000____Apr 1 1935
(Subject to call beginning 1921)
BOND. DEBT May 1915_ $124,000
Assessed valuation 1914_ 16,699,225
(Assessment about 85 % actual value)
School tax (per $1,000) 1914_$3.05
Population in 1914 (est.)____16,000
INT. at office of Treasurer.

CINCINNATI.
Henry T. Hunt, Mayor; Ira D. Washburn, Aud.; C. T. Greve, Sec. Sinking Fund Trustees.
Cincinnati is situated in Hamilton County. Founded in 1789; incorporated as a town Jan. 1 1802 and as a city Feb. 5 1819. The following villages have since been annexed: Avondale, Clifton, Linwood, Riverside, Westwood, Hyde Park, Evanston, Bond Hill, Winton Place, Delhi, College Hill, Saylor Park, Carthage, Madisonville, Mt. Airy, Mt. Washington, Pleasant Ridge, Oakley, Hartwell, Fernbank and Kennedy Heights. A proposition to annex Elmwood Place was also favored by the voters of Cincinnati on Nov. 5 1912, but was defeated by the village itself. Bonds marked thus—sf—are held in sinking fund.
Bath House
3½s'03 J-Jsf$22,000____July 1 1928
4s '10 J-J sf5,000____Dec 15 1928
4s '10 J-J 4,500____Jan 1 1930
4s '10 M-Ssf15,000____Mar 15 1930
4s '10 A-O sf5,000____Oct 1 1930
Bridge Bonds
4s '89 J-D $68,000____June 1 1939
(Subject to call June 1 1919.)
3½s'11 A-O $50,000____Apr 1 1921
(Subject to call after April 1 1911.)
4s '06 A-O sf36,000____Oct 1 1936
4s '08 J-D sf3,500____June30 1927
4s '08 J-J sf26,000____Jan 27 1938
4s '08 J-J sf28,000____July 1 1928
4s '09 M-Nsf10,000____Nov 1 1939
4s '10 A-O sf7,500____Apr 15 1930
4s '10 M-N sf6,200____May 1 1940
4s '10 M-N sf15,000____May 1 1930
4s '12 ___ 31,500____July 1 1942
4½s'13 J-D 12,000____June 2 1943
Highway Improvement Bonds
4s '94 J-Jsf$50,000____Jan 1 1934
(Subject to call Jan 1 1914.)
Cinc South Ry Ter (Optional 40 years after date)
3½s'03 J-Jsf500,000____July 1 1965
3½s'03 J-J 500,000____July 1 1965
3½s'05 J-J 500,000____July 1 1965
3½s'06 J-J 500,000c____July 1 1965
4s '12 J-D 100,000c____Dec 18 1965
4s '14 J-J 100,000c____July 1 1965
Cinc South Ry Ref (Optional 30 years after date)
3½s'02 J-J $7,802,000____July 1 1952
sf$8,000}
4s '08 J-J $600,000c____July 1 1958
4s'06M-N 1,595,000c____May 1 1956
4s '09 J-J 750,000____July 15 1959

CINCINNATI (*Continued*).—

Fire Department Bonds
4s '04   M-S $325,000....Sept 1 1934
3½s'05 M-N 75,000c....Nov 1 1935
4s '07   J-J   23,000c..July 18 1937
3.65s'07M-N sf25,000....May 2 1937
3.65s'07J-J sf22,500....July 5 1937
4s '07   J-J sf4,000....July 15 1937
4s '08   M-Ssf26,000....Mar 1 1928
4s'   J-J sf40,000....Jan 2 1938
4s '08   F-A sf20,000....Feb 25 1938
4s '10   J-D sf25,000....Dec 15 1940
4s '12   J-J 140,000....July 1 1927
4s '12   ---   20,000....Sept 1 1922
4½s'14 J-J 100,000....June 2 1934
4½s'15 M-S   50,000....Mar 1 1935

Avenue Pavement
3½s'01 J-D$150,000....Dec 1 1920
(Subject to call after Dec. 1 1910.)
3½s'02 J-D sf75,000....June 1 1922
(Subject to call after June 1 1912.)

City-Hall Repair
4s '10   F-Asf12,000....Aug 15 1930
4s '10   A-O sf4,000....Oct 1 1930

Police Department Bonds
3½s'05 M-N$75,000c....Nov 1 1935
4s '07   J-J sf3,500....July 15 1957
4s '10   A-Osf75,000....Apr 15 1930
4s '12   J-J 140,000....July 1 1932
4½s'15 M-S   50,000....Mar 1 1935

Library Bonds
4s '01   J-J $12,000c....Jan 1 1924
4s '04   A-O   30,000....Oct 1 1931
4s '05   J-J sf31,000....Jan 1 1935
4s '07   J-J   12,500....July 15 1957
4s '08   F-A sf3,000....Feb 1 1948
4s '09   A-O sf2,000....Oct 1 1929
4s '10   J-D sf16,000....June 1 1950
4s '11   ---   13,000....Apr 1 1931
4½s'13 J-D   6,000....June 16 1953

Trunk Sewer(*Opt. 20 yrs. aft.date*)
4s '92   J-D$300,000c&r..June 1 1932

Garbage Bonds
3½s'02M-N sf$37,000....Nov 1 1922

Refuse-Disposal Station
3.65s'07J-J $90,000....July 15 1927
3.65s'07J-J sf60,000....July 15 1927
4½s'13 J-D   6,000....June 16 1953

Asphalt-Repair-Plant
4s '07   J-J $15,000c..July 15 1937
4s '08   J-D sf6,000....June 1 1928

Health Department Laboratory.
4s '13   M-S $3,350....Mar 1 1928

Drinking Fountain Bonds.
4s '13   M-S $5,000....Mar 15 1933

Public Improvement Bonds.
4s '13   F-A $5,000....Feb 1 1933
4½s'13 F-A   3,900....Aug 15 1933

Pumping Station Bonds.
4s '13   M-S $40,000....Mar 1 1953
(Subject to call beg. Mar. 1 1933)
4s '13   M-S $75,000....Mar 1 1948
4s '13   J-D 10,000....Dec 15 1933

Grade-Crossing-Abolition
4s '10   J-D$800,000c..Dec 15 1950

Subway Bonds
4s '12   M-N$50,000....Nov 1 1952

Sewer-Construction
4s '04   A-O$250,000....Apr 1 1924
3½s'05M-N 350,000....May 1 1935
3½s'03 M-Nsf5,000....Nov 1 1923
4s '07   J-J   24,000....July 25 1937
3.65s'06F-A 250,000c..Aug 13 1936
4s '08   F-A sf6,800....Aug 20 1918
4s '08   J-J sf56,000....July 1 1933
4s '09   J-J 473,000c..July 15 1949
4s '09   J-J   17,500....Dec 15 1924
4s '10   A-O 41,000c..Apr 15 1940
4s '10   J-D   3,420....June 1 1920
4s '10   J-D   5,500....June 15 1920
4s '10   M-S sf1,400....Sept 15 1920
4s '10   J-D sf1,500....Dec 1 1920
4s '10   A-Osf12,500....Oct 15 1930
4s '10   M-N sf3,500....Nov 1 1930
4s '10   J-D sf15,000....Dec 15 1930
4s '10   M-N sf4,500....May 15 1940
4s '11   ---   9,500....Sept 15 1921
4s '11   ---   16,700....Sept 15 1941
4s '11   ---   81,250....Sept 15 1941
4s '11   ---   3,500....Oct 2 1921
4s '11   ---   30,000....Dec 15 1931
4s '12   F-A   38,000....Aug 15 1932
4s '12   ---   12,000....Dec 1 1932
4s '11   ---   10,250....Dec 26 1931
4s '12   ---   1,500....Oct 1 1932
4s '12   ---   25,000....Sept 17 1932
4s '12   ---   23,000....Sept 1 1932
4s '12   ---   20,500....Sept 1 1932
4s '12   J-D   75,000....Dec 20 1932
4s '12   M-N   60,000....Nov 10 1932
4s '12   ---   1,000....Apr 1 1917
4s '12   ---   3,500....Feb 15 1932
4s '12   ---   14,000....June 1 1932
4s '12   ---   2,100....May 1 1932
4s '12   ---   500....May 1 1932
4s '12   ---   3,150....May 1 1932
4½s'13 J-D 400,000....June 16 1953
4½s'13 J-J   50,000....July 7 1943
4½s'13 M-S   24,500....Sept 5 1933
4½s'13 A-O 600,000....Oct 1 1953
4s '13   M-S   28,000....Mar 15 1933
4s '13   A-O   6,600....Apr 1 1933
4s '13   F-A   54,500....Feb 1 1933
4½s'13 M-N   55,000....May 1 1933
4s '13   M-S   16,500....Mar 1 1933
4s '13   M-N   23,000....May 20 1933
4½s'13 F-A   7,000....Aug 1 1933
4½s'13 M-N   6,500....Nov 15 1933
4½s'13 J-D   17,100....Dec 15 1933

Special Condemnation
3½s'01 A-O $50,000....Apr 1 1921
(Subject to call after April 1 1911.)
3½s'03 J-J $25,000....Jan 1 1923

Con Sinking Fund
4s '91   J-J {$475,600....July 1 1941 / sf2,000....July 1 1941}
(Subject to call after July 1 1921.)
4s '06   J-D sf44,425....Dec 14 1921
(Subject to call after Dec. 14 1916.)
4s '07   M-Ssf43,175....Sept 1 1922
(Subject to call after Sept. 1 1917.)
4s '81   J-D sf729,000....June 8 1931
(Subject to call after June 8 1911.)
4s '81   J-J {$967,000....July 1 1931 / sf878,000....July 1 1931}
(Subject to call after July 1 1911.)

Con Sinking Fund Refunding
3.65s'07F-A$3,600,000c..Feb 1 1937
4s '10   A-O 1,100,000c..Apr 1 1960
(Subject to call April 1 1940.)

Hospital Bonds
3½s'00 F-A sf$325,000....Aug 1 1915
3½s'02 M-S sf45,000....Oct 1 1927
3½s'03 J-J 100,000....Jan 1 1928
3½s'05 J-D {sf175,000}..Dec 1 1935 / 25,000}

3½s'05 M-S $250,000c..Mar 1 1935
3.65s'07F-A 204,000..Feb 15 1937
4s '07   J-J sf20,000..July 25 1917
3.65s'06M-N 300,000....Nov 5 1931
4s '09   M-N 100,000cSept 15 1959
4s '09   M-N 135,000....Nov 1 1929
4s '10   F-A {300,000c..Aug 1 1960 / sf300,000}
4s '10   J-D 1,000,000cDec 15 1960
4s '11   J-J 400,000c..July 1 1966
4s '11   ---   30,000..Sept 15 1931
4s '12   ---   10,000..Feb 1 1952
4s '11   ---   3,500..Sept 15 1931
4s '12   M-N 250,000c..May 1 1962
4s '12   J-D   25,000....June 1 1942
4s '12   J-J   37,500....Jan 15 1962
4s '11   J-D   54,000..Dec 15 1961
4s '12   J-D 115,000....Dec 1 1942
4½s'13 J-J 340,000....July 1 1943
4½s'13 M-S   25,000....Sept 1 1933
4½s'13 J-J 300,000....Jan 2 1954
4½s'14 J-J   75,000....Jan 2 1954

Public Hall-Constr. Bonds
4½s'15 J-J $25,000....Jan 2 1945

Elevated Roadway Bonds
4s '11   M-N$60,000c....May1 1924

Municipal Lodging House.
4s '10   A-O sf20,000....Apr 15 1920

Workhouse Bonds.
4s '93   J-D $100,000....June 1 1923
4s '94   J-D sf6,000....June 1 1924
3½s'05 A-O   20,000....Apr 1 1925
4s '12   ---   3,000..July 15 1917

Market-House Bonds.
3½s'01 J-D $50,000....June 1 1921
(Subject to call after June 1 1911.)
4½s'02 A-O sf36,000....Oct 1 1927

Park Bonds
4s '93   J-D sf$35,000....June 1 1923
4s '04   J-J 500,000....July 1 1954
4s '04   M-S sf25,000c..Sept 1 1924
3½s'05 J-D 350,000....June 1 1955
3½s'02 J-D sf50,000....July 1 1927
4s '06   A-O sf20,000....Oct 1 1956
4s '07   J-D   86,000..June 30 1957
4s '07   J-J   17,500..July 15 1957
4s '07   J-J sf800..July 25 1957
4s '07   A-O 300,000c..Oct15 1957
4s '09   M-S   25,000c..Sept 1 1949
4s '09   M-S   25,500cSept 15 1949
4s '09   J-J   35,000cJuly 30 1919
4s '07   M-S sf10,000....Sept 1 1957
4s '08   A-O   65,000c..Apr 1 1958
4s '08   A-O   50,000c..Apr 1 1948
4s '08   F-A sf40,000..Aug 20 1928
4s '08   F-A sf20,000....Feb 1 1938
4s '09   M-N sf35,000....May 1 1949
4s '10   A-O   50,000c..Apr 1 1950
4s '10   J-D 1,000,000cDec 15 1950
4s '10   M-N sf5,000....May 1 1930
4s '10   M-N sf10,000..May 15 1930
4s '10   M-S sf10,000..Mar 15 1950
4s '10   M-S sf5,000..Sept 15 1950
4s '12   F-A   75,000..Feb 12 1952
4½s'13 M-N 660,000....May 1 1953
4s '13   F-A   90,000....Feb 1 1953

Condemnation Bonds.
4s '04   A-O $50,000c..Apr 1 1924
4s '04   M-S   30,000....Sept 1 1934
3½s'05 A-O sf75,000....Apr 1 1935
3.65s'07M-S sf4,500..Mar 15 1927
4s '07   J-D sf19,500..Dec 31 1947
4s'07   J-J sf5,500....July 1 1957
3.65s'07A-O   35,000c..Apr 15 1947
4s '07   J-J   10,000c July 25 1947
4s '07   A-O 130,000c..Oct 30 1947
4s '08   J-J 150,000....Jan 2 1948
4s '08   J-D sf26,000..June 15 1928
4s '08   F-A sf4,000..Aug 20 1928
4s '08   F-A sf20,000..Feb 28 1938
4s '08   F-A sf30,000..Feb 28 1948
4s '09   M-S   9,000....Sept 1 1949
4s '09   A-O sf15,000..Oct 15 1949
4s '09   J-D sf4,700..Dec 1 1949
4s '09   J-D   6,175..June 15 1919
4s '09   A-O sf4,500..Oct 15 1929
4s '09   J-D sf3,500..Dec 15 1949
4s '09   F-A   48,000....Aug 1 1949
4s '10   F-A sf1,000..Feb 15 1920
4s '10   J-D   2,000..June 15 1920
4s '10   A-O sf28,300..Apr 15 1920
4s '10   M-N sf700....May 1 1920
4s '10   A-O sf3,000..Oct 15 1920
4s '10   J-D sf300....Dec 1 1920
4s '10   A-O sf10,000..Apr 15 1925
4s '10   A-O sf10,500..Oct 15 1925
4s '10   J-D sf2,000....Dec 1 1925
4s '10   J-J   4,500....Jan 1 1930
4s '10   J-J sf13,000....Jan 1 1930
4s '10   M-S sf44,500..Mar 15 1930
4s '10   M-N sf9,500..May 1 1930
4s '10   M-N sf6,000....Nov 1 1930
4s '10   J-D sf9,500..Dec 1 1930
4s '10   A-O sf8,500..Oct 15 1940
4s '10   F-A sf20,000....Feb 1 1950
4s '10   A-O sf7,500..Apr 15 1950
4s '10   M-N sf3,700..May 1 1950
4s '10   J-D sf20,500..June 1 1950
4s '10   M-S sf46,000..Sept 15 1950
4s '10   A-O sf11,100..Oct 15 1950
4s '10   M-N sf25,000....Nov 1 1950
4s '12   ---   2,500..Dec 30 1931
4s '12   ---   4,200....Mar 1 1952
4s '12   ---   6,000....July 1 1932
4s '12   ---   10,000..July 15 1932
4s '11   ---   8,000....Dec 1 1931

Epidemic Emergency Bonds.
4s '11   --- $7,500....July 1 1921

House of Refuge Bonds.
4s '96   J-J $34,000....July 1 1926
4s '96   ---   sf6,000....July 1 1926
3½s'05 A-O   30,000....Apr 1 1925
4s '13   F-A   80,000....Feb 17 1938
4½s'13 F-A 250,000....Feb 1 1938

Special Assess'mt Bonds. 4, 4½, 4½, 5 & 6%.
1913- $235,640.59 / 1917- $115,938.06
1914- 183,559.37 / 1918- 92,892.40
1915- 149,682.54 / 1919- 28,128.10
1916- 132,049.08 / 1920- 16,950.40

Waterworks (*Opt. 20 yrs. aft. date*)
3½s'98 F-A {$540,000....Aug 1 1938 / sf9,100....Aug 1 1938}
3.65s'07F-A sf50,000....Feb 1 1937
3.65s'07 F-A sf250,000....Aug 1 1960
3s '09   F-A 1,000,000c....Aug 1 1939
3s '01   F-A 1,000,000c..Feb 1 1941
3½s'02 F-A sf75,000....Feb 1 1942
3½s'03 F-A 1,000,000c..Feb 1 1943
3½s'03 F-A   500,000....Aug 1 1943
3.65s'03J-J 1,075,000c..July 1 1944
3½s'05 F-A   500,000c..Feb 1 1945
3½s'06 J-J   500,000c..Feb 1 1946
3.65s'06J-J $250,000c..July 1 1946
3.65s'06F-A   245,000c..Aug 1 1946
4s '06   M-S 1,000,000c..Sept 1 1946

4s '06   M-S sf5,000....Sept 1 1946
4s '06   M-S {sf92,000}Sept 15 1916 / 30,000}
4s '07   F-A 1,000,000c..Feb 1 1947
3.65s'07F-A   40,000..Feb 25 1937
3.65s'07F-A sf60,000..Feb 25 1937
4s '07   F-A   500,000c..Aug 1 1947
4s '08   F-A   250,000c..Feb 1 1948
4s '08   F-A 200,000cFeb 28 1938
4s '08   F-A   500,000c..Aug 1 1948
4s '09   M-N 150,000c..May 1 1939
4s '09   M-S 200,000c..Mar 1 1930
4s '10   M-S 150,000cSept 15 1950
4s '11   J-J 125,000c..Jan 2 1931
4s '11   --- 160,000c..Apr 15 1951
4s '12   M-N 139,000c..Mar 1 1952
4s '12   F-A   96,000c..Aug 1 1932
4s '12   M-S 160,000c....Sept 1 1942
4s '12   ---   31,500....Feb 1 1932
4½s'13 M-N 135,000c..Nov 15 1953
4½s'13 M-S 225,000c..Mar 1 1953
4½s'14 A-O 604,000c..Apr 10 1934
4½s'14 M-S 100,000c....Sept 1 1934
4½s'15 J-J 250,000c..Jan 2 1955

Flood-Emergency Bonds.
4½s'13 --- $200,000....1953
4½s'13 A-O 125,000c..Apr 21 1953

McLean Ave. Sewer. Letter U2.
4s '07   J-J sf$13,000..July 20 1937

Eden Park Reservoir.
4s '13   M-S $125,000....Mar 15 1953

Water Main Bonds.
4½s'13 J-D $12,000....June 2 1953

Stable Bonds.
3.65s'06J-J $25,000....July 9 1926
4s '06   J-D sf14,000....Dec 1 1926

Infirmary Improvement.
4s '04   J-J $40,000c....Jan 1 1923

University Lette[r] H2.
4s '94   J-J $100,000c....July 1 1918
4s '09   M-S 550,000c..Sept 15 1949

University (Eng. Annex).
4s '09   J-J $26,300....July 15 1949

University Bldg. & Equipment.
4s '12   F-D $75,000....June 15 1932
4s '12   --- 100,000....June 15 1952
4½s'14 J-J 450,000....Jan 2 1954
(Subject to call Jan 2 1934)

Comfort Station Bonds.
3.65s'07A-O $25,000c..Apr 15 1927
4s '13   F-A   10,000....Feb 15 1933

Viaduct Bonds.
4s '92   J-D$350,000c..June 1 1922
4s '03   M Ssf100,000....Mar 1 1923
4s '04   F-A 300,000....Aug 1 1934
4s '04   A-O   7,500....Apr 1 1924
3½s'06 F-A 425,000c....Feb 1 1936
3.65s'06M-N 140,000c....Nov 5 1926
3.65s'07M-Nsf 20,000..May 25 1927
4s '07   A-O 257,000c..Oct 15 1937
4s '08   F-A 115,500c....Feb 1 1938
4s '08   M-Nsf50,000....Nov 1 1928
4s '09   A-O sf4,500....Oct 1 1929
4s '11   A-O 250,000c..Apr 1 1941
4s '10   A-Osf283,000....Apr 15 1950
4s '11   ---   21,000....Sept 15 1931
4½s'15 F-A 165,000c....Feb 15 1955
4½s'15 J-J   50,000....Jan 15 1935

Turnpike Bonds.
4s '03   A-Osf18,500....Apr 1 1933

General Street Bonds.
3½s'02 J-J $200,000....July 1 1927
3½s'02 J-J 250,000....Oct 1 1927
3½s'03 M-Nsf75,000....Nov 1 1923
3½s'04 J-J sf25,000....Jan 1 1924
4s '04   A-O 300,000....Apr 1 1924
3½s'05 M-S 250,000....Sept 1 1925
4s '04   F-Asf200,000c....Aug 1 1924
3½s'05 F-Asf500,000c....Feb 1 1925
3.65s'06F-A 500,000c..Aug 13 1916
3.65s'07F-A sf7,000....Feb 25 1932
4s '07   M-Nsf16,000....May 8 1917
4s '07   J-D 363,000c..June 30 1922
4s '07   J-J   10,000c..July 20 1937
4s '07   F-A sf5,800....Aug 30 1917
4s '07   F-Asf 78,000....Aug 30 1922
4s '07   J-J   8,000....July 25 1922
4s '08   A-O 528,000c....Apr 1 1923
4s '08   A-O sf1,000c..Apr 15 1928
4s '08   F-A sf6,500....Aug 20 1918
4s '08   J-J sf800....July 15 1928
4s '08   F-A sf6,000....Aug 20 1928
4s '09   J-J1,899,000c..July 15 1929
4s '09   F-A 115,000....Aug 2 1929
4s '09   J-D   8,000....June 1 1929
4s '09   M-S   3,200....Sept 1 1929
4s '09   A-Osf31,000....Oct 1 1929
4s '09   M-S 288,000c....Mar 1 1930
4s '09   F-A   13,000....Aug 1 1929
4s '10   F-A sf2,200....Feb 15 1930
4s '10   M-S sf5,590....Mar 15 1920
4s '10   J-D   10,000....June 1 1925
4s '10   J-D   20,370....June 15 1925
4s '10   A-Osf21,500....Apr 15 1930
4s '10   J-Dsf10,000....June 1 1930
4s '10   J-D sf28,250....June 15 1930
4s '10   J-J sf41,000....July 1 1930
4s '10   M-Ssf16,100....Sept 15 1930
4s '10   A-Osf62,845....Oct 15 1930
4s '10   M-Nsf33,500....Nov 1 1930
4s '10   J-D sf44,500....Dec 1 1930
4s '11   ---   32,200....Apr 1 1931
4s '11   ---   1,500....July 1 1921
4s '11   ---   4,500....Sept 15 1926
4s '11   ---   2,100....Sept 15 1916
4s '11   ---   7,500....Sept 15 1921
4s '11   ---   30,700....Sept 15 1931
4s '11   ---   5,900....Oct 2 1931
4s '11   ---   9,000....Dec 1 1931
4s '11   ---   3,500....Dec 15 1931
4s '12   F-A   73,000c....Dec 15 1932
4s '12   M-N   31,000....May 1 1932
4s '12   J-D   51,000....June 1 1932
4s '12   F-A 220,000....Aug 15 1932
4s '12   M-S 120,000....Sept 1 1932
4s '12   ---   21,500....Nov 15 1932
4s '12   ---   750....Nov 15 1932
4s '12   ---   42,500....Nov 15 1932
4s '12   ---   3,500....Feb 15 1932
4s '12   ---   28,500....Sept 1 1932
4s '12   ---   42,500....Aug 1 1932
4s '12   ---   17,500....July 15 1932
4s '12   ---   42,500....July 15 1917
4s '12   ---   1,500....Dec 1 1932
4s '11   ---   4,500....June 15 1952
4s '12   ---   2,500....July 1 1932
4s '11   ---   7,000....Dec 1 1931
4s '11   ---   2,500....May 1 1932
4s '11   ---   17,000....May 1 1927
4s '11   ---   10,000....Apr 15 1927
4s '12   ---   17,500....Dec 1 1931
4s '11   ---   19,700....Dec 1 1931
4s '12   ---   18,500....Dec 1 1941
4s '12   ---   7,000....Apr 1 1932
4s '12   ---   3,186....Apr 1 1932

4s '12   M-N $21,500....Nov 15 1932
4s '13   F-A 100,000....Jan 27 1933
4s '13   M-S 113,000....Mar 6 1933
4s '13   J-D 346,500....June 2 1933
4½s'13 J-D 140,000....June 2 1925
4½s'13 J-J 116,000....July 1 1933
4½s'13 F-A   51,000....Aug 1 1933
4½s'13 J-D   44,100....June 16 1933
4½s'13 M-N   2,200....Nov 15 1933
4½s'13 A-O   69,000....Oct 15 1933
4½s'13 A-O   5,000....Oct 15 1923
4½s'13 J-J   10,700....July 1 1933
4½s'13 J-J   17,000....July 21 1933
4s '13   M-N   10,300c....May 20 1933
4s '13   F-A 113,000....Feb 1 1933
4s '13   F-A   45,500....Feb 1 1933
4s '13   M-N   8,300....May 1 1933
4s '13   M-S   4,500....Mar 15 1928
4s '13   A-O   930....Apr 1 1933
4s '13   M-S   1,675....Mar 1 1953
4s '13   M-S   7,500....Mar 15 1953
4½s'13 A-O   61,500....Oct 15 1933
4s '13   J-J   80,000....Jan 2 1934
4½s'13 J-D 280,000....June 2 1925
4½s'13 J-J   37,500....Jan 15 1935

Sewer & Street Bonds.
4½s'13 J-D $9,000....June 2 1953
4½s'13 M-N   11,700....Nov 1 1933

AVONDALE.

Street Improvement.
4s '91   M-S $50,000....June 1 1921
4s '91   J-J   50,000....July 1 1921
4s '91   J-J   25,000....Jan 1 1922
4s '93   A-O   50,000....Apr 1 1923
4s '94   J-J   15,000....Jan 1 1924
4s '94   M-N   30,000....May 1 1924
4s '95   M-N   10,000....Nov 1 1925
5s '93   J-D   17,000....June 1 1923

Street, Fire and Police.
5s '90   A-O $18,000....Oct 1 1915
5s '91   J-D   15,000....June 1 1916

Sewer Loan.
5s '90   F-A $8,000....Aug 1 1915
5s '92   F-A   5,000....Aug 1 1917
5s '93   J-J sf7,500....July 1 1918

BOND HILL.

Water Pipe Bonds.
5s '95   M-S $17,000....Sept 1 1920

Culvert & Drainage Bonds.
5s '00   A-O $7,000....Apr 1 1920

Street Repair Bonds.
5s '00   A-O $18,00 ....Apr 1 1920

Sewer Bonds.
4s '03   M-S $40,000....Mar 30 1923

CLIFTON.

General Improvement Bonds
4½s'88 J-J {sf$500}....July 1 1918 / 99,500}
4½s'90 M-N 50,000....May 1 1920

Sewer Bonds
4½s'87 J-J $50,000....July 1 1917

Water Bonds
4½s'92 A-O $12,000....Apr 15 1922

COLLEGE HILL.

Refunding Town-Hall Bonds
4s '06   A-O $5,000c..Apr 1 '15-'24

Judgment Bonds
3½s   --- $10,000....

Sidewalk Bonds
3½s   --- $19,000....

4s '10   F-A   2,700c..Feb 15 1940

Sewer Bonds
4s '08   J-D $25,000c..Dec 15 1928

Park Bonds
4s '09   J-J $4,000c..July 15 1929

Street-Extension Bonds
4s '11   M-S $4,000c..Mar 1 1931

Water Bonds
3½s   --- $50,000....

DELHI.

Fire Bonds
5s '03   A-O $2,900....Aug 5 1924

Refunding Bonds
5s '03   F-A $742....Feb 5 1923

Re-Surfacing Bonds
5s '06   A-O $3,000....Apr 5 1926
5s '05   J-D   3,000....July 5 1930

EVANSTON.

5s of 1900, A-O, Due Apr. 2 1920.
Water ...$15,000 Condem'n $10,000
Town hall 18,000 Tr'k sewer   7,000

Cement Walk Bonds
6s '96   J-J {$1,000....Jan 2 '16 & '18 / 1,000....Jan 2 '20 & '22 / 649....Jan 2 1924}
6s '96   M-S   3,326....Sept 18 1916

HYDE PARK.

Town-Hall Bonds
4s '99   M-N {$2,000....Nov 28 '15-'19 / 10,000..Nov 28 '20-'29}
4½s'00 M-N {   400....May 8 '16-'19 / 10,100....May 8 1920}

Water-Pipe Extension Bonds
4½s'00 M-N {$400....May 8 '16-'19 / 23,100....May 8 1920}

Trunk & Lateral Sewer Bonds
4½s'00 M-N$25,000....May 8 1920

Street-Repair Bonds
4½s'00 M-N {$460....May 8 '16-'19 / 13,000....May 8 1920}

Town-Hall Furnishing
4s '02   May $2,000....May 28 1922

Street-Improvement Bonds
4½s'00 M-N {$400....May 8 '16-'19 / 98,000....May 8 1920}

Sidewalk Bonds
4½s'02   Mar $10,000....Mar 10 1922
4½s'02 Aug   5,000....Aug 18 1922
4½s'02 M-N   4,000....Nov 6 1922

Water Bonds
4s '03   M-S $4,500....Mar 15 1923

Debt-Extension Bonds
4s '03   A-O $2,500....Apr 1 1923

Refunding Bonds
4½s'01 M-S $2,500....Sept 2 1921

LINWOOD.

Water-Wks & Elec.-Lt Bonds
5s   A-O $10,000....Feb 1 1923
5s   A-O {29,000....Aug 1 1923 / sf500}

MADISONVILLE.

Town-Hall Refunding Bonds
4s '10   May $1,000c....May 2 1926

CINCINNATI (Concl.)—
Electric-Light & Water-Works
5s   --- $10,000 1924
4s   J-J   25,000 .... Jan 2 1932
(Subject to call after Jan. 2 1922.)
-s   --- $6,000 ....
4s '08   ---   10,000c .. Apr 24 1933
Subway Bonds
4½s   M-N$11,500 .... Nov 1 1923
(Subject to call after 1918.)
Debt-Extension Bonds
5s   M-N $8,000 .... Nov 1 1923
Town-Hall Bonds
4s '08   M-N $2,500 .... May 6 1933
Street & Sewer Improv't Bonds
4s '05   M-S $7,500 .... Mar 1 1930
5s '09   Jan 1   140c .... Jan 4 '16-'19
Water-Works Bonds
5s   --- $15,000 1922
4s '07   A-O   5,000c .. Apr 10 1932
4½s   ---   15,000 1922
4s '07   J-D   27,000 .. Dec 31 1932
Fire Department Bonds
4s '09   A-O $10,000 .. Apr 14 1934
4s '10   J-J   3,500 .. Jan 2 1935
Town-Hall Sewer Bonds
-s   --- $1,609 ....
Improvement Bonds
-s   --- $13,213 ....

OAKLEY.
Street Bonds (City's Portion).
5s '10   July $4,000c .... July 1 1940
5s '11   M-N   2,500 .... May 15 1941
4½s'12   ---   11,250 .. Sept 23 1952
Town-Hall Bonds
4s '02   M-N $2,930 .... Nov 1 1932
Refunding Water Bonds
3.90s'00 J-J $35,000 .... July 2 1920
Refunding Bonds
3½s'00 J-J $9,000 .... July 2 1920
Water Bonds
4s '06   M-S $4,000 .... Sept 1 1936
4½s'09 Aug   3,000 .... Aug 2 1939
5s '10   July   1,600c .... July 1 1940
4½s'11 M-N   2,500 .... May 15 1941

RIVERSIDE.
Highway Improvement Bonds
5s '15   J-J sf$15,000 .... Jan 1 '25-'29
Water-Works
5s '95   M-N sf$35,000 .. Nov 15 1930
Street & Sewer Improvement
5s '94   F-A sf$8,000 .. Aug 15 '15-18
5s '94   A-O   6,000 .. Oct 15 '20-'22
5s '94   A-O sf4,000 .. Oct 15 '23-'24

WINTON PLACE.
Town-Hall Refunding.
5s '95   A-O $12,000 .. Oct 2 1925
(Subject to call after Oct 2 1915.)
Water-Supply Bonds.
5s '95   M-N $25,000 .. May 14 1925
(Subject to call after May 14 1915.)
Sewer-Construction Bonds.
4s '03   J-J $15,000 .. July 1 1933
Street-Improvement Bonds.
4s '03   J-J $3,000 .. July 1 1933
INT. payable at Am. Exch. Nat.
Bank, N. Y., and Third Nat. Bank,
Cinc., the authorized agents of the
Sinking Fund Trustees.

WESTWOOD.
Water Bonds.
5s '15   N-A sf$20,000 .. July 1 1915
Sidewalk Bonds.
5s '15   M-S sf$20,000 .. Sept 2 1925
Turnpike Bonds.
5s '15   J-D sf$20,000 .. Dec 9 1925
TOTAL DEBT, SINK. FUND, &C.
          Apr. 16 1915.
Gen. bonds, other than
  Cinc. Southern Ry ... $48,902,840
Assess. bonds, paid by
  special assessments ... 1,909,676
            $50,812,516
Cinc. Sou. Ry. constr...$14,932,000
Cinc. Sou. Ry. Terminals 2,600,000
Total Cinc. Sou. Ry.
  bonds $17,532,000
Other general bonds ... 48,902,840
Assessment bonds 1,909,676
Total bonds, all classes $68,344,516
   Less Deductions—
Water debt $14,248,530
Sinking fund, available
  for all bonds other than
  water & railway (which
  are self-supporting and
  for which the sinking
  fund is—
  Water....$1,924,303
  South. Ry. 1,683,950
         $3,608,253—7,749,993
           $21,998,524
           $28,813,992
Deduct assessment bonds 1,909,676
Net amount not self-
  supporting $26,904,316
Note.—Since the date of the above
statement, $100,000 Cincinnati Sou.
Ry. Terminal bonds have been issued.
CITY PROPERTY.—The city
owns the Cincinnati Southern RR.
The rental received for the road was
(under the old lease) $1,090,000 till
1901 and then $1,250,000 till 1906.
The old lease expired in 1906, and in
1898 legislation was secured under
which, on June 7 1902, the lease was
modified and extended to Oct. 12
1966 at an annual rental of $1,050,000
for the first 20 years, $1,100,000 for
the second and $1,200,000 for the re-
maining 20 years. At the time of the
extension, there remained of the
original term four years, the rental of
which was so modified that the sum
of $200,000 thereof per annum was
extended and made payable at the
rate of $40,000 per annum, with 3%
interest on the remaining deferred
payment until fully paid. The legis-
lation under which the lease was ex-
tended also provided for the issuance
of $2,500,000 bonds of the city by the
trustees of the railway for terminal

facilities and permanent betterments,
upon the lessee agreeing to pay an
additional rental equal to the annual
interest thereon and 1% per annum
for a sinking fund for the final re-
demption of the bonds. Legislation
has since been secured under which
there have already been issued $200,-
000 in bonds also known as terminal
facilities and permanent betterments
bonds, and a similar provision has
been made for the payment of sink-
ing fund and interest by the leasing
company.
ASSESSED VALUATION, &C.—
Assessed val. and tax rate have been
as follows:

Years.	Assessed Valuation. $	Tax p. $1,000 $
1914 (est.)	596,000,000	
1913		15.62
1912	*525,826,770	15.00
1911	*500,000,000	12.64
1910	256,253,260	29.94
1905	227,655,320	22.38
1900	206,481,790	25.98
1890	177,773,240	26.66
1880	167,535,356	31.00

* In 1911 and later years assess-
ment represents about full value.
POPULATION.—In 1910 popula-
tion (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$250,000c .... May 1 1936
(Subject to call after Sept 1 1906.)
3½s   M-S   42,500c .... Sept 1 1936
(Subject to call after Sept 1 1906.)
3s   A-O 130,000c .... Oct 1 1940
(Subject to call after Oct 1 1910.)
3½s   A-O   33,500c .... Oct 1 1940
(Subject to call after Apr 1 1912.)
3½s'05 M-N 100,000c .. May 1 1945
3½s'05 A-O 150,000c .. Oct 16 1945
3.65s'06 J-D 250,000c .. June 25 1946
4s 1906 M-N 200,000 .. Nov 26 1946
4s '08   A-O 250,000c .. Apr 13 1948
4s '08   M-S 250,000c .. Sept 8 1948
4s '09   M-S 300,000c .. Mar 30 1949
4s '09   J-D 180,000c .. June 21 1949
4s '10   M-S 250,000c .. Mar 28 1950
4s '10   J-D 240,000c .. Dec 5 1950
4s '11   J-D 300,000c .. Dec 4 1951
4s '12   A-O 350,000c 1952
4½s'14 F-A 100,000 .... Feb 9 1934
4½s'14 A-O 100,000c .. Apr 13 1934
4½s'15 M-S 200,000 .... Mar 8 1935
Oakley Bonds.
4s '10   M-S $80,000c .. Mar 14 1950
4½s'10 M-N   25,000c .. Nov 1 1950
4½s'12 A-O   5,000c .. Apr 1 1952
Kennedy Heights Bonds.
4s '12   J-D $50,000c .. June 19 1952
4s '12   J-D   15,000c .. Dec 19 1952
4½s'13 M-S   1,250c .. Sept 10 1923
Hartwell Bonds.
5s '06   A-O $900 .... $100 yearly
5s '09   J-J   1,300 .... $100 yearly
5s '86   F-A   3,000 .. $1,500 yearly
5s '87   A-O   4,900 .... $600 yearly
Pleasant Ridge Bonds.
4½s'09 J-J $50,000c .. Jan 2 '19-'49
4½s'09 F-A   20,000 .. Aug 17 1929
4½s'11 A-O   1,500 .... April 1916
College Hill Bonds.
5s   A-O $9,000c .... $500 yearly
Sayler Park Bonds.
4s   M-N $3,000c .... $500 yearly
Madisonville Bonds.
4s   M-N$30,000c .. 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 $6,000c .. Sept 15 '15-17
South Bend Bonds.
5s '09   M-N $1,000c .... $100 yearly
5s '08   J-D   4,500c .... 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 $5,000c .. Mar 1 '16-'25
BOND. DEBT Apr 1 '15 .$4,091,850
Sinking fund 37,275
Assessed valuation 1915 .607,500,000
School tax (per $1,000) 1915 ..$4.10
Population in 1910 363,591
INT. on Cincinnati and Madison-
ville 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 $40,500c ..A-O   '15-'28
5s '14   A-O   28,500 ..A-O   '15-'24
Flood Emergency Bonds.
5½s'13 J-D $95,000c .. June 2 '15-'33
Bridge Bonds.
4s   M-S   4,000c ..M&S   '15-'19
4s '09   F-A   7,500c ..F&A   '15-'19
4s   J-D   9,000 ..J&D   '15-'19
5s   M-S   9,000 ..M&S   '15-'19
5s   J-J   3,500 ..J&J 15 '15-'18
5s   J-J   4,000c ..J&J 15 '15-'19
Channel Impt. Bds. (Assessment)
5s '11   F-A $1,000c ..F&A   '15-'16
Funding Bonds.
4s '05   M-S $43,500c ..M&S   '15-'24
Memorial Building Bonds.
4s '12   J-D$245,000c .J&D 30 '15-'39
County Office Bldg. Bonds.
5s   M-S $23,500c ..M&S   '15-'22
GEN. BD. DT. Apr 1 '15 .$515,000
Sinking fund 26,030
Assess. val. '14 (abt. act.).99,039,660
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 $25,000c .. June 1 '16-'44
5s '15   J-J   25,000 1918-1942
Refunding Bonds.
-s   --- $14,700 ....
Highway Bonds.
5s '14   M-S $45,000c .... Mar '16-'24

Deficiency Bonds.
5s   June$27,000c ... June '15-'23
Toll-Pike Purchase.
4s '09   Sept $18,750c .Sept 1 '15-'29
4s '09   M-S   5,500c .Sept 1 '15-'26
4s '11   A-O   10,000c .Oct 1 '15-'24
4s '11   J-J   9,000 ... July 1 '25-'33
Experiment Farm Bonds.
4s   --- $7,200 ... Mar '16-'21
Bridge Bonds.
4s   J-J $4,000c .Jan 1 '16-'21
5s   June   2,000c .. June 1 1915
5s   Ma   6,000c .. Mar 16-'18
4½s'13 J-J   10,000 ....
BOND. DEBT Apr 9 '15 .$215,000
Assess. val. '14 (90% act.).26,000,000
State&Co.tax (per $1,000) '14..$3.45
Population in 1910 29,551
INTEREST payable in Batavia.

CLEVELAND.
Thos. Coughlin, Director of Finance.
Cleveland is in Cuyahoga County
and was incorporated Mch. 5 1836.
This city has annexed the villages of
Glenville, South Brooklyn, Collin-
wood, Corlett, Newburg, Notting-
ham and Euclid. Home rule charter
adopted July 1 1913. Of the bonds
outstanding, about 50% are regis-
tered, the remainder coupon.
Bridge Bonds.
4s   A-O $90,000 .... Apr 1 1926
4s   A-O 249,000 .... Oct 1 1928
4s   A-O   30,000 .... Oct 1 1915
4s   A-O 100,000 .... Oct 1 1916
4s   J-J 100,000 .... Jan 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 '04   A-O 240,000c .... Oct 1 1918
4s '04   A-O 100,000c .... Apr 1 1925
4s '04   M-S 100,000c .... Mar 1 1916
4s '06   A-O 236,000c .... Apr 1 1929
4½s'11 A-O 300,000c .... Apr 1 1931
4s '11   A-O 100,000c .... Oct 1 1936
4s '11   M-N   60,000c .... May 1 1924
4¼s'11 A-O 550,000c .... Oct 1 1942
       J-D 100,000c .... June 1 1923
4½s'15 A-O 200,000c .. Oct 1 '15-'26
Park Bonds.
4s   A-O$500,000c .... Oct 1 1923
4s   A-O 500,000 .... Apr 1 1924
4s   M-S   50,000 .... Sept 1 1924
4s   A-O 600,000c .... Apr 1 1927
4s   A-O 400,000c .... Apr 1 1928
4s   A-O 500,000c .. Apr 1 '29&'31
4s   A-O 500,000c .Oct 1 '33&'35
4s   A-O 255,000c .... Apr 1 1924
4s '06   M-S 574,000c .... Apr 1 1929
4s '05   M-S 375,000c .... Mar 1 1917
4s.10'10 A-O   50,000c .... Oct 1 1940
4½s'11 M-N   45,000c .... May 1 1931
4½s'11 A-O 650,000c .... Apr 1 1938
4s '11   A-O   18,000c .... Oct 1 1936
4.10s'11 J-D 145,000c .... Dec 1 1936
4s '12   A-O 350,000c .... Apr 1 1947
4s '12   A-O 225,000c .... Oct 1 1947
4½s'14 F-A 250,000c .... Feb 1 1934
4½s'14 J-D   30,000 .... June 1 1934
4½s'15 A-O 100,000c .. Apr 1 '16-'65
Police Department Bonds.
4s   A-O$100,000c .... Apr 1 1917
4s   M-N125,000c .... May 1 1925
4s '12   A-O   30,000c .... Apr 1 1942
4s '12   A-O   35,000c .... Oct 1 1947
Sewer, General.
4s   A-O$400,000c .... Apr 1 1927
4½s'08 A-O 225,000c .... Apr 1 1928
Cemetery Bonds.
4s   A-O$100,000c .... Apr 1 1927
4s   M-S   25,000c .... Sept 1 1922
4s '06   A-O   25,000c .... Apr 1 1925
4s   A-O   25,000c .... Apr 1 1925
Hospital Bonds.
4s '05   M-S$100,000c .... Mch 1 1918
4.10s'10 A-O   12,000c .... Oct 1 1930
4.10s'10 A-O 250,000c .... Oct 1 1940
4½s'14 M-N   75,000c .... May 1 1944
Sewer District Bonds.
4s   A-O$196,000c .... Oct 1 1920
4s   J-D 480,000c .... June 1 1925
4s   A-O   23,000c .... Oct 1 1916
4s   A-O   93,000c .... Oct 1 1917
4s   A-O   26,000c .... Oct 1 1918
4s   A-O   20,000c .... Apr 1 1919
4s   M-S 220,000c .... Mch 1 1919
4s '06   A-O   58,000c .... Apr 1 1921
4s '09   A-O 130,000c .... Apr 1 1919
4s '12   A-O   98,000c .... Apr 1 1920
4½s'13 A-O 655,000c .... Apr 1 1931
4½s'14 M-N 170,000c .... Mar 1 1939
Intercepting Sewer Bonds.
4s   A-O$100,000c .... Apr 1 1920
4s   A-O 500,000c .... Apr 1 1921
4s   A-O 200,000c .... Oct 1 1921
4s   J-D 500,000c .... June 1 1922
4s   A-O 350,000c .... Oct 1 1926
4s '04   A-O 184,000c .... Oct 1 1927
4s   A-O 200,000c .... Oct 1 1928
4½s'08 A-O 500,000c .... Oct 1 1930
4½s'14 A-O 300,000c .... Oct 1 1946
4½s'14 M-S 200,000c .... Mar 1 1939
4½s'14 F-A 200,000c .... Feb 1 1934
4½s'15 A-O 470,000c .. Apr 1 '16-'62
Water Works.
4s   M-S $275,000c .... Mch 1 1921
4s   A-O 500,000c .... Apr 1 1917
4s   J-J 100,000c .... Jan 1 1918
4s   A-O1,200,000c .... Oct 1 1926
4s   A-O 300,000c .... Apr 1 1920
4s   A-O 100,000c .... Apr 1 1922
4s   M-S 100,000c .... Sept 1 1922
4s   J-D 300,000c .... June 1 1922
4s   M-S   50,000c .... Sept 1 1924
4s   M-S 425,000c .... Mch 1 1919
4s '05   A-O 200,000c .... Apr 1 1925
4s '05   A-O 200,000c .... Oct 1 1920
4s '06   A-O 175,000c .... Apr 1 1921
4½s'08 A-O 350,000c .... Apr 1 1928
4½s'13 A-O 200,000c .... Apr 1 1931
4s '10   A-O 800,000c .... Apr 1 1940
4½s'14 J-D 400,000c .... June 1 1915
4½s'14 M-S 2,500,000 .... Mar 1 1949
4½s'14 A-O1,000,000c .Oct 1 '15-'64
4½s'15 J-D2,000,000c .Oct 1 '15-'64
Fire Department.
4s   A-O$147,000c .... Oct 1 1918
4s   A-O   25,000c .... Apr 1 1920
4s   M-N265,000c .... May 1 1925
4s '05   M-S   30,000c .... Mch 1 1919
4.10s'10 A-O   90,000c .... Oct 1 1930
4½s'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
4½s'14 F-A   50,000 .... Feb 1 1935
4½s'15 A-O 100,000 .. Apr 1 '16-'55
House of Correction Bonds.
4s '06   A-O $10,000c .... Apr 1 1920
4s '12   A-O   75,000c .... Apr 1 1942
4s '12   A-O 230,000c .... Oct 1 1947
Funded Debt.
4s   A-O$276,000c .... Oct 1 1916
4s   A-O 100,000c .... Apr 1 1919
4½s'08 A-O 225,000c .... Oct 1 1924
4s '10   A-O 127,000c .... Oct 1 1920
4s '11   M-N100,000c .... Nov 1 1924
4s '12   A-O 222,000c .... Oct 1 1927
Grade Crossing Bonds.
4s   J-D $50,000c .... June 1 1918
4s   F-A 200,000c .... Feb 1 1919
4s '05   M-S 500,000c .... Mch 1 1923
4s '06   A-O 500,000c .... Apr 1 1930
4s '10   A-O2,000,000c .... Oct 1 1940
4s '11   J-D   15,000c .... June 1 1931
4s '12   A-O   35,000c .... Apr 1 1942
4s '14   ---   100,000c .... Feb 1 1935
4½s'14 A-O   10,000 .. Oct 1 '15-'24
Market House Bonds.
4s   A-O$110,000c .... Oct 1 1923
4s   J-D   50,000c .... June 1 1918
4s '06   A-O 150,000c .... Apr 1 1928
4.10s'10 A-O 150,000c .... Oct 1 1940
4s '12   A-O   25,000c .... Apr 1 1942
4½s'14 F-A   75,000c .... Feb 1 1932
Public Bath Bonds.
4s   A-O $5,000c .... Apr 1 1919
4s '05   M-S   20,000c .... Mch 1 1917
4s '06   A-O   35,000c .... Apr 1 1929
4½s'11 A-O   40,000c .... Oct 1 1936
4½s'14 F-A   40,000 .... Feb 1 1932
River and Harbor Bonds.
4s   A-O$500,000c .... Oct 1 1926
4s   A-O 250,000c .... Oct 1 1928
4s   A-O 100,000c .... Oct 1 1919
4s   A-O 200,000c .... Apr 1 1920
4s '04   A-O 150,000c .... Apr 1 1925
4s '05   M-S   50,000c .... Mch 1 1916
4s '12   A-O   25,000c .... Oct 1 1947
4s '12   J-D 200,000c .... Dec 1 1943
4½s'14 F-A 600,000c .... Feb 1 1943
Electric Light Bonds.
4s '12   A-O$600,000c .... Apr 1 1947
4s '13   A-O 200,000c .... Apr 1 1947
4½s'13 A-O 500,000c .... Apr 1 1948
4½s'13 A-O 500,000c .... Mar 1 1949
4½s'14 M-S 800,000c .... Mar 1 1949
4½s'15 J-J   18,000 .... Jan 1 1925
4½s'14 J-D 500,000c .. Dec 1 '15-'39
General Street Bonds.
4s   A-O$116,000c .... Oct 1 1927
4s '06   A-O   70,000c .... Apr 1 1929
4½s'11 M-N   80,000c .... May 1 1941
4s '12   A-O 500,000c .... Oct 1 1937
4s '05   F-A 250,000c .... Aug 1 1916
4.10s'10 A-O 288,000c .... Oct 1 1930
4s '12   A-O 450,000c .... Apr 1 1937
4½s'14 M-S 200,000c .... Mar 1 1939
4½s'14 F-A 350,000c .... Feb 1 1932
4½s'14 F-A 700,000c .... Feb 1 1934
4½s'14 F-A   32,000 .... Feb 1 1932
4½s'14 J-D   65,000c .... June 1 1935
4½s'15 F-A 325,000c .. Feb 1 '16-'49
4½s'15 F-A 350,000c .. Feb 1 '16-'50
4½s'15 A-O1,017,000c .Nov 1 '16-'19
Giddings Brook Bonds.
4s   A-O 100,000c .... Oct 1 1918
Dugway Brook Bonds.
4s '11   J-D$180,000c .. Dec 1 1947
4½s'14 A-O 175,000c .. Oct 1 '15-'49
Morgana Sewer Bonds.
4s '05   M-S $25,000c .... Mch 1 1916
City Hall Bonds.
4s   A-O$700,000c .... Oct 1 1921
4.10s'10 A-O 200,000c .... Oct 1 1940
4½s'11 M-N   30,000c .... May 1 1941
4.10s'11 J-J 1,100,000c .. July 1 1936
4½s'14 F-A 900,000c .... Feb 1 1933
4½s'14 A-O 425,000c .... Oct 1 1944
Public Hall Impt. Bonds.
4s '12   A-O$175,000c .... Oct 1 1952
Garbage Plant Bonds.
4s   A-O$100,000c .... Oct 1 1916
4s   M-S 155,000c .... Sept 1 1923
4s '12   A-O   50,000c .... Oct 1 1952
4½s'15 A-O 350,000c .. Apr 1 '16-'30
City Farm School Bonds.
4s '04   A-O $15,000c .... Apr 1 1925
4s '05   M-S   20,000c .... Mch 1 1918
4s '05   A-O   25,000c .... Apr 1 1920
4½s'11 M-N   8,000c .... 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$160,000c .... Apr 1 1920
4½s'11 M-N   10,000c .... May 1 1931
East 65th St. Improvement.
4½s'14 F-A $25,000 .... Feb 1 1935
Central Viaduct Repair.
4½s'14 F-A$110,000c .... Aug 1 1935
Street Improvements.

Bonds.	Notes.	Maturity.
$25,500	$23,054	1915
723,500	17,064	1916
559,500	14,288	1917
240,500	5,152	1918
3,500	2,610	1919
3,500	------	1920
3,000	------	1921
4,000	------	1922

Infirmary & Hospital Bonds.
4s   A-O$175,000c .... Oct 1 1947
4½s'14 A-O 725,000c .... Apr 1 1942
4½s'14 F-A 200,000 .... Feb 1 1932

DEBT OF ANNEXED VILLAGES.

NEWBURGH.
Street Improvement.
4½s&5s .. $162,047.69 .. 1916-1922
General Sewer.
4½s .... $40,000 .. Apr 1 1932
4½s .... 9,000 .. Apr 1 1932
4½s .... 4,000 .. Apr 1 1932
Water.
General 5s .... $50,000 .. Sept 1 1925
Buckeye Rd 4½   3,960 .Oct '15-'20
Elroy St 4½s ..   375 .Apr   1916
Kinsman Rd 4½   697.20 .Oct '15-'14
Kysela Ave 4½   634.30 .Oct '15-'16
Weidner Av 4½   1,100 .Oct '15-'16
Corlett Ave 4½   1,234 .Oct '15-'16
East May St 4½   620 .Oct '15-'16
Ferncliffe St 4½   980 .Oct '15-'16
Inwood St 4½   300 .Oct '15-'16
Graham Ave 4½   300 .Oct '15-'16
Union Ave 4½   12,200 .Oct '15-'21
Brett Ave 5s ..   2,087 .Oct '15-'17
E. 130th St 5s   300 .Oct '15-'17

CLEVELAND (Concluded).—

NOTTINGHAM.
Water Special.
5s	---	$6,500	July 1 '16-'20
4½s	---	5,000	July 1 '16-'20
5s	---	9,500	Nov 1 '15-'29
4½s	---	$7,762.52	Nov 1 '15-'22

Water General.
| 4½s | --- | $321,000 | July 1 '15-'22 |

Town Hall.
| 4½s | --- | $2,000 | July 1 '15-'16 |
| 4½s | --- | 5,000 | Nov 1 '17-'21 |

Sackett Ave. Sewer.
| 4½s | --- | $3,500 | July 1 '15-'21 |

Park Rd. Sunset Dr. & Forest Ave. Sewer.
| 4½s | --- | $1,911 | June 1 '15-'22 |

General Paving.
| 4½s | --- | $3,506.70 | May 1 '15-'21 |

Sackett Ave. Paving.
| 4½s | --- | $16,000 | Nov 1 '15-'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 Impt.
| 5s | --- | 42,432.93 | 1915-1919 |

COLLINWOOD.
Water.
4s	---	$60,000	June 1 1925
4s	---	40,000	Apr 1 1926
4s	---	30,000	Apr 1 1928
4½s	---	6,000	Dec 1 1928

Electric Light.
| 4½s '14 | --- | $18,000 | Jan 1 1925 |
| 4s | --- | 22,000 | Apr 1 1916 |

Bridge.
| 5s | --- | $12,000 | Apr 1 '16-'27 |

Grade.
| 4s | --- | $27,000 | Apr 1 1926 |

Street.
5s	---	$23,000	July 1 191_
5s	---	4,000	Oct 1 1917
5s	---	7,500	June 1 19_9

Sanitary Sewer.
| 5s | --- | $26,500 | Oct '15-'17 |

Street Impr.
| 5s | --- | $74,270 | 1915-1920 |

Library.
| 4½s | --- | $8,500 | May 1 1928 |

GLENVILLE.
Fire.
| 4½s | --- | $10,000 | Apr 1 1917 |

Light.
| 4½s | --- | $10,000 | Apr 1 1917 |

Sewer.
| 4½s | --- | $60,000 | Apr 1 1917 |

Water.
| 4½s | --- | $20,000 | Apr 1 1917 |
| 5s | --- | 21,000 | Oct 1 1919 |

Street Impt.
| 5 & 6 | --- | $27,250 | 1916-1921 |

SOUTH BROOKLYN.
Electric Light.
| 5s | --- | $30,000 | Mch 1 1922 |

General Sewer.
| 5s | --- | $60,000 | July 1 1922 |
| 5s | --- | 30,000 | May 1 '16-21-26 |

Water.
| 5s | --- | $25,000 | Oct 1 1924 |
| 5s | --- | 2,500 | Sept 15 1915 |

EUCLID.
General Road Improvement.
| 4½s&5s | --- | $2,535.18 | Oct '15-'18 |

Water.
| 4½s&5s | --- | $54,343.01 | Oct '15-'27 |

Street Improvement.
| 4½s&5s | --- | $60,794 | Oct '15-'23 |

INT. at Am. Exch. Nat. Bk., N.Y.
    Apr. 2 1915.
GEN. BDS. outst'g...$37,199,541.88
Street impt. bonds... 2,789,502.62
Street impt. notes.... 62,118.00
Water bonds......... 12,189,893.06
TOTAL DEBT...... 52,211,055.56
Sinking funds........ 3,474,498.14
Total ass'd val. 1914...872,385,855
Tax rate (per $1,000) 1915...$15.10

POPULATION.—In 1910 was 560,663; in 1900 was 381,768.

CLEVELAND SCHOOL DIST.
4s		F-A$150,000c	Feb 1 1921
4s		A-O1,125,000c&r	Apr 1 1922
4s '05		J-D 300,000c	June 7 1925
4s '06		M-N350,000c	May 21 1926
4s		M-N200,000c&r	May 1 1920
4½s'08		J-D 450,000c	June 1 1928
4s '09		J-J 200,000c	July 19 1929
4½s'10		J-J 500,000c	July 25 1930
4½s'11		F-A 500,000c	Aug 21 1931
4s '12		M-S 300,000c	Mar 23 1932
4s '12		J-J1,100,000c	July 1 1932
4½s'14		A-O 500,000c	Oct 1 1934
4½s'15		J-J 600,000c	Jan 18 1935
4½s'15		J-J 500,000c	Jan 18 '16-'35

Nottingham Bonds (Annexed Jan. 14 1913).
| 4½s | | J-J $42,000c | Jan 2 '16-'36 |
| 4s | | A-O 2,500c | Oct 2 '15-'19 |

Glenville Bds.(Annexed July '05.)
| 5s | | A-O $6,000c | Oct 1 '15-'17 |
| 5s | | M-S 44,000c | Sept 1 '15-'36 |

Collinwood Bonds (Annexed).
5s		M-S $1,000c	Sept 1915
5s		M-S 4,000c	Sept 1 '16-'19
4s		A-O 8,000c	Oct '15-'22
4½s		A-O 66,000c	Oct '15-'36
4½s		A-O 75,000c	Oct '15-'39

Brooklyn Village Bonds.
| 6s | | M-S $4,000c | Sept '15-'16 |

South Brooklyn (Annexed 1906).
| 4½s | | A-O $14,000c | Oct '15-'28 |
| 5s | | J-J 6,000c | July '15-'20 |

TOT. DEBT Apr 30 '15..$6,947,500
Sinking fund (cash & sec) 771,315
Assessed valuation 1915.885,000,000
School tax (per $1,000) 1915..$4.315

INTEREST on coupon 4s and 4½s at Amer. Exch. Nat. Bank, N.Y.; on coupon 6s at Chemical Nat. Bank,

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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.
| 4½s&5s | --- | $53,100 | 1915-1923 |

Sewer-Construction Bonds.
| 5s '14 | A-O | 8,000c | Oct 1 '15-'22 |

Highway Bonds.
| 5s '14 | A-O | {$500 | Oct 1 1915 |
| | | {8,000c | Oct 1 '16-'22 |

Street Bonds (General).
| 4½s&5s | --- | $91,511 | 1912-1920 |

Street Bonds (Assessment).
| 4½s&5s | --- | $969,450 | 1912-1923 |
TOT. BD. DT. Sept 1 '11 $1,069,961
Assess. val. '12(abt. act.)$14,763,690
Tax rate (per $1,000) 1914....$8.90

CLEVELAND HTS. SCH. DIST.
4½s'09	A-O	$25,000c	Oct 1 '20-'32
4½s'10	A-O	16,000	1915-1936
4s '01	A-O	9,000c	Oct 1 '15-'23
4½s'05	A-O	28,000c	Oct 1 '15-'29
4½s'11	A-O	5,000c	1925-1929
4½s'11	A-O	7,000c	Oct 1 '20-'26
5s	A-O	{20,000c	Oct 1 '16-'19
		{180,000c	Oct 1 '20-'37
		{3,000c	Oct 1 1916
		{7,000c	Oct 1 1917
5s '15	A-O	{8,000c	Oct 1 1918
		{78,000c	Oct 1 '19-'31
		{35,000c	Oct 1 '32-'36
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 1915..$63,000
Assessed val. 1914........18,415,750
Tax rate (per $1,000) '14.....$11.68
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, Mifflin 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.
4½s'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	M-S	13,000	Sept 1 1923
5s '13	M-S	7,500	Sept 1 1923
5s '13	M-S	18,000	Sept 1 1923
5s '13	M-S	7,000	Mar 1 1924
4½s'14		12,000	Sept 1 1924

Miscellaneous Bonds.
4s '03	M-S	*$54,000c	Sept 1 1933
4s '03	A-O	*25,000c	Apr 1 1933
4s '09	A-O	15,000c	Oct 1 1939
4½s'08	A-O	12,000c	Oct 1 1938
4s '11	M-S	21,500c	Sept 1 1921
4s '12	M-S	1,500c	Sept 1 1932
4s '11	M-S	8,500c	Sept 1 1918
5s '13	M-S	13,000c	Sept 1 1923
5s '13	M-S	11,000c	Sept 1 1933
4½s'14		1,000c	Sept 1 1924

Street Opening & Widening Bds.
4s '07	A-O	$4,700c	Oct 1 1917
4½s'07	M-S	1,200c	Sept 1 1927
4½s'08	A-O	5,000c	Apr 1 1919
4½s'08	A-O	5,500c	Oct 1 1928
4s '09	A-O	5,500c	Apr 1 1919
4s '09	A-O	5,000c	Sept 1 1920
4s '09	A-O	9,000c	Oct 1 1939
4s '11	M-S	8,000c	Sept 1 1921
4s '11	M-S	30,000c	Sept 1 1921
4s '12	M-S	1,000c	Sept 1 1932
5s '12	M-S	1,500c	Sept 1 1924
4s '13		5,000c	Sept 1 1933
4s '13	M-S	5,000c	Sept 1 1923
5s '13		3,000c	Sept 1 1923
5s '13		5,000c	Dec 1 1923
4½s'14	---	6,000c	Sept 1 1934
4½s'14	---	6,000c	Sept 1 1924
4½s'14	---	20,000c	Mar 1 1944
4½s'14	---	50,000c	Sept 1 1924
4½s'14	---	5,000c	Sept 1 1919

Refunding Sewer Bonds.
| 4s '11 | A-O$300,000c | Apr 1 1930 |
| 4s '11 | J-J 200,000c | Jan 1 1931 |

Viaduct Bonds.
4s '03	M-S	$12,000c	Mar 1 1923
4s '12	M-S	10,000c	Sept 1 1932
4s '12	M-S	1,500c	Mar 1 1917
4s '12	M-S	250,000c	Sept 1 1942
4s '12	M-S	315,000c	Sept 1 1937
4s '12	M-S	35,000c	Mar 1 1932
4s '13	M-S	4,000c	Mar 1 1932

Public Impt. (City's Portion).
4s '05	M-S	$110,000c	Sept 1 1915
4s '05	M-S	100,000c	Sept 1 1915
4½s'06	M-S	25,000c	Sept 1 1916
4s '06	M-S	200,000c	Sept 1 1916
4s '06	M-S	50,000c	Sept 1 1917
4s '07	A-O	50,000c	Oct 1 1918
4s '07	M-S	150,000c	Mar 1 1919
4s '08	M-S	40,000c	Sept 1 1920
4s '09	M-S	100,000c	Mar 1 1920
4s	M-S	465,000c	Sept 1 1921

4s '10	M-S	$20,000c	Nov 1 1920
4s '12	M-S	400,000c	Mar 1 1923
4s '12	M-S	80,000c	Sept 1 1932
4s '12	M-S	200,000c	Mar 1 1933
4s '13	M-S	25,000c	Sept 1 1923
4½s'14	---	100,000c	Sept 1 1934
4½s'14	---	145,000c	Sept 1 1929
4½s'14	---	5,000c	Sept 1 1924

Viaduct Refunding Bonds.
4s '09	J-J	$150,000c	July 1 1929
3½s'02	J-J	*95,000c	July 1 1922
4s '02	M-N	1400,000c&r	Nov 1 1922

Grade-Crossing Bonds.
4s '06	M-S	$4,000c	Mar 1 1947
4s '07	A-O	1,000,000c	Oct 1947
4½s'13	M-S	700,000c	Sept 1 1952

Subway Bonds.
| 4½s'14 | --- | $5,000c | Sept 1 1934 |

Track-Repair Bonds.
| 5s '14 | --- | $4,000c | Sept 1 1918 |

Library Bonds.
3½s'02	J-J	$40,000c	July 1 1932
4s '03	A-O	140,000c	Apr 1 1923
4s '05	M-S	130,000c	Mar 1 1925

Water-Works Bonds.
4s '88	J-J	$50,000c	July 1 1918
4s '98	J-D	125,000c&r	June 1 1928
4s '03	M-S	150,000c	Mar 1 1923
4s '03	M-S	*45,000c	Sept 1 1933
4s '04	A-O	250,000c	Apr 1 1934
4s '05	A-O	240,000c	Apr 1 1935
(Subject to call beg. April 1 1915.)
| 4s '12 | --- | 271,000c | Sept 1 1942 |
| 4s '04 | M-S | 1,200,000c | Mar 1 1945 |
(Subject to call after March 1 1920.)
4s '07	A-O	$175,000c	Oct 1 1947
4½s'08	M-S	40,000c	Sept 1 1938
4½s'14	---	125,000c	Sept 1 1934
4½s'14	---	100,000c	Sept 1 1944

Sanitary, Garbage & Cleaning.
| 4½s'04 | F-A | $75,000c | Aug 1 1924 |
(Subj. to call beginning Aug. 1 1914.)
4s '11	M-S	$30,000c	Mar 1 1926
4s '11	M-S	43,000c	Sept 1 1931
4s '12	M-S	45,000c	Sept 1 1942
4s '12	M-S	2,000c	Sept 1 1915
5s '13	M-S	5,000c	Sept 1 1918
4s '11	M-S	4,000c	Sept 1 1919
4s '11	M-S	40,000c	Sept 1 1920
4s '06	M-S	290,000c	Sept 1 1936
4s '12	M-S	7,000c	Sept 1 1922
4s '13	A-O	55,000c	Apr 1 1933
5s '13	M-S	7,000c	Sept 1 1943
5s '14	---	16,000c	Sept 1 1916
5s '14	---	5,000c	Sept 1 1919
4½s'14	---	2,000c	June 1 1919
4½s'14	---	50,000c	Sept 1 1917

Park Bonds.
4s '03	A-O	*$8,500c	Mar 1 1933
4s '04	A-O	†2,000c	Oct 1 1924
4s '05	M-N	3,000c	Nov 1 1915
4½s'07	A-O	6,000c	Oct 1 1927
4s '10	A-O	5,000c	Oct 1 1930
4s '10	M-S	7,000c	Sept 1 1930
4s '10	A-O	15,000c	Oct 1 1930
4s '11	M-S	14,500c	Sept 1 1931
4s '12	A-O	5,000c	Oct 1 1931
4s '12	---	25,000c	Mar 1 1933
4s '12	---	4,000c	Sept 1 1930
(Subject to call after Sept. 1 1913)
| 4½s'14 | --- | $1,500c | Sept 1 1924 |
| 4½s'14 | --- | 1,500c | Sept 1 1919 |

City-Hall Bonds.
| 4s '07 | M-S | $16,000c | Sept 1 1927 |

Water-Works Refunding.
4s '07	M-S	$5,000c	Apr 1 1937
3½s'01	M-N	180,000c	Nov 1 1919
4s '08	J-D	75,000c	Dec 1 1938
4s '08	A-O	100,000c	Oct 1 1938
4s '10	M-N	175,000c	Nov 1 1930

Sewer Bonds.
4½s'91	M-S	$250,000c&r	Sept 1 1921
4s '98	J-D	10,000c	June 1 1918
3½s'02	J-J	†48,000c	July 1 1922
4s '02	F-A	*265,000c&r	Aug 1 1932
4s '03	M-S	*175,000c	Mar 1 1933
4s '03	M-S	*1,200,000c	Sept 1 1933
4s '05	M-S	†337,000c	Mar 1 1925
4s '05	M-S	*17,000c	Mar 1 1935
4s '06	M-S	60,000c	Sept 1 1936
4s '06	M-S	8,000c	Sept 1 1916
4½s'07	M-S	6,000c	Sept 1 1937
4s '07	A-O	75,000c	Oct 1 1937
4½s'08	M-S	47,000c	Sept 1 1938
4½s'08	M-S	25,000c	Mar 1 1933
4s '10	M-N	5,000c	Nov 1 1920
4s '09	M-S	11,000c	Sept 1 1921
4s '10	M-S	2,500c	Sept 1 1920
4s '11	M-S	108,000c	Sept 1 1931
4s '11	M-S	3,000c	Sept 1 1921
(Subject to call beg. Sept. 1 1912.)
4s '12	M-S	$75,000c	Sept 1 1932
4s '12	M-S	6,000c	Mar 1 1922
4s '12	M-S	50,000c	Sept 1 1942
4s '12	M-S	65,000c	Sept 1 1933
4s '12	M-S	315,000c	Sept 1 1937
5s '13	M-S	35,000c	Mar 1 1943
4s '13	M-S	10,000c	Sept 1 1933
5s '13	---	2,000c	Mar 1 1924
4½s'14	---	25,000c	Mar 1 1924
5s '13	---	5,000c	Sept 1 1944

Work-House Bonds.
| 4s '02 | F-A | *$60,000c | Aug 1 1932 |
| 4s '03 | A-O | *35,000c | Apr 1 1933 |

Fire Department Bonds.
4s '96	J-D	$100,000c	June 1 1916
4½s'08	A-O	55,000c	Oct 1 1938
4s '07	A-O	25,000c	Oct 1 1936
4s '09	A-O	33,000c	Oct 1 1932
4s '13	M-S	40,000c	Sept 1 1942
5s '13	M-S	10,000c	Sept 1 1933
5s '13	M-S	8,000c	Sept 1 1923
5s '13	M-S	7,500c	Sept 1 1923
4½s'14	---	5,000c	Sept 1 1934

Electric-Light Bonds.
4s '97	J-D	$68,000c	Dec 1 1927
4s '01	A-O	*110,000c	Apr 1 1931
4s '03	J-J	†122,000c	Jan 1 1933
4s '03	M-S	*145,000c	Sept 1 1933
4s '04	M-S	120,000c	Sept 1 1934
4s '05	M-S	*53,000c	Mar 1 1935
4s '06	M-S	15,000c	Mar 1 1936
4s '09	M-S	45,000c	Sept 1 1939
4s '12	M-S	2,500c	Sept 1 1932
4s '11	M-S	75,000c	Sept 1 1941
4s '11	M-S	35,000c	Sept 1 1921
4s '12	M-S	45,000c	Sept 1 1942
5s '13	M-S	30,000c	Sept 1 1933
5s '14	---	15,000c	Sept 1 1934
4½s'14	---	25,000c	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 receives 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:
Yrs.	Net Debt.	Assessed Valuation.	Tax per $1,000.
1914		*275,045,160	13.50
1913	13,745,984	*252,999,580	14.60
1912	13,524,998	*247,576,390	13.40
1911	11,299,297	*235,660,100	13.50
1910	10,154,404	101,588,930	31.20
1905	6,925,636	79,593,930	30.30
1900	4,904,984	66,847,590	27.50
1890	4,351,090	43,663,270	23.00
1885	1,896,400	35,279,170	22.50

*Property now assessed at actual value, formerly ½ actual value.
The 1914 tax rate given above includes State tax of $0.45, county $2.12, city, $6.57 and school $4.36.

POPULATION.—In 1910 (Census), 181,511; in 1900 was 125,560; in 1890 it was 88,150; in 1880 it was 51,677; in 1870 it was 31,274.

COLUMBUS SCHOOL DISTRICT.
4½s'96	F-A	$25,000c	Aug 1 1916
4s '97	M-S	75,000c	Mar 1 1917
4s '98	M-S	65,000c	Mar 1 1918
(Subject to call after Mar. 1 1908)
4s '99	M-S	$65,000c	Mar 1 1919
3½s'01	F-A	85,000c	Feb 1 1921
3½s'02	M-S	65,000c	Mar 1 1922
3½s'03	M-S	75,000c	Mar 1 1923
4s '05	J-J	25,000c	July 1 1925
4s '06	M-S	150,000c	Mar 1 1926
4s '09	F-A	60,000c	Aug 2 1929
4s '11	F-A	126,000c	Aug 1 1931
4s '10	A-O	150,000c	Apr 1 1930
4s '12	J-D	85,000c	Dec17 1932
5s '13	M-S	80,000c	Sept 2 1923
4½s'14	J-D	60,000c	June 1 1954
(Subject to call beg. June 1 1934.)
| 4½s'15 | F-A | 225,000c | Feb 18 1955 |
*Shepard Special District.
| 5s | | M-S $1,200c | Semi-an.M&S |
*St. Clair Special District.
| 5s | | A-O $10,000c | Apr 1. '18 &'23 |
BOND. DEBT Apr 1 '15.$1,427,200
Sinking fund............... 334,837
Val. school prop.'15 (est). 5,600.000
Assessed val. 1915.....282,450.440
  (Assessment at actual value.)
School tax (per $1,000) '14-'15..$4.36
Population in 1915.........210,000
*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 1910, 1911 & 1912, 4½s of 1914 and 1915 and 5s of 1913; 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.
| 4s '14 | --- | $9,000 | 1922 |

Electric-Light Bonds.
| 5s | A-O$20,000c | Jan 1 1916 |
| 4s | M-S 20,000c | Aug 1921 |

Street Bonds (General).
| 5s | | Aug $3,500c | Aug 1915 |
| 4½s | | ann 22,825c | yrly to 1917 |

Street Bonds (Assessment).
| 4½s | | June$49,320c | yrly to 1917 |
| 5s | | M-S 120,325c | |

Park Bonds.
| 4½s | | Oct $22,000c | Oct 1936 |

Land Purchase Bonds.
| 4½s '11 July $5,444.39 July 15 '21-26 |
GEN. BD. DT. Jan 1 '15...$97,269
Assessment debt........... 122,052
Floating debt.............. 5,393
Sinking fund.............. 51,486
Assessed val.'14(about act)11,179,430
Tot. 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	$4,400c	Sept 1 1918
4s	J-J	12,500c	July 1 1921
4½s	J-J	59,000c	July 1 1943
5s	J-J	2,500c	Jan 1 1919
5s	J-J	3,000c	July 1 1920
5s	M-S	2,500c	Sept 1 1918
5s	J-J	1,100c	July 1 1915
6s '15	M-S	20,000c	M-S 1916-'35
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.
| 4½s | | $14,000 | |
| 6s | | 13,000 | |

Refunding Bonds.
| 4½s | M-S $11,000c | Sept 1 '15-'25 |
| 4½s | M-S 10,000c | Mar 1 1935 |

Hospital Bonds.
| 4s | M-S $6,000c | Sept 1920 |

Library Bonds.
| 4½s | M-S $3,000 | May 5 1919 |

Fire Department Bonds.
| 4½s'06 M-S $5,000c.. Sept 1 '15-'1_ |

COSHOCTON (Concluded)—
GEN. BD. DT. Apr 1915__$62,000
Assessment debt (add'l)___ 76,760
Sinking fund_____ 16,500
Assess. val. '14 (abt. act.).11,630,220
Total tax (per $1,000) 1915__$13.20
Population in 1910_____9,603
INT. payable at City Treas. offi ce

COSHOCTON COUNTY.
County seat is Coshocton.
Road and Bridge Bonds.
5s '14 ___$95,000c__M-S 1 '15-'24
BOND. DEBT May 15'15. $192,000
Assessed valuation _____37,089,700

COSHOCTON SCHOOL DIST.
         $1,500.___Sept 1 1916
4s   M-S {12,000_____Sept 1 1925
4½s'12 M-S 80,000__M&S 1 '17-'33
4½s'14 M-S 20,000_____M-S '16-'25
5s '15 M-S 22,000.__M-S 1 '17-'34
BOND. DEBT Apr 3 '15__$144,500
Ass'd val. '14 (90% act.).12,000,000
School tax (per $1,000) 1914____$3.30
Population in 1915 (est.)_____11,000
INT. at Comm'l Nat. Bk., Coshocton.

**CRAWFORD CO. ROAD DIST.
NO. 1.**
Refunding Bonds.
5s '14 J-D $12,000.____June 1 1927
Road-Improvement Bonds.
6s '01 F-A $15,000c _____1916
5s '05 M-S 15,000c_____1917
5s '06 J-J 20,000c____July 1 1918
5s '07 A-O 50,000c.Aug 1 '19-'21
5s '08 M-S 10,000c.Sept 1 '15-'16
5s '09 M-S 30,000c.Sept 1 '23-'24
5s '10 M-S 10,000c.___Sept 1 1925
5s   M-S 15,000c.___Sept 1 1922
4½s'12 A-O 12,000c.__Apr 1 '21-'25
5s '12 M-S 18,000c.___Sept 1 1926
5s '13 A-O 16,000c.___A-O '17-'23
5s '15 M-S 20,000c.___Sept 1 1926
BOND. DEBT May 1915.$223,000
Assessed valuation 1914__22,154,480
INT. payable at office of Treas.

CRESTLINE.
This village is in Crawford County.
Inc. 1856. Population 1910, 3,807.
General Street Bonds.
5s '13 A-O $6,400.Apr 10 '15-'23
5s '13 M-S   4,950.Sept 1 '15-'23
5s '12 M-S   4,600.Sept 1 '15-'21
Water-Works Bonds.
4s '05 M-N$75,000c.May 1 '25-'34
4s '06 F-A 11,000.Aug 1 '35-'37
4½s'09 M-S   5,000.Sept 1 '15-'19
4s '06 F-A $7,000.Aug 1 '15-'22
Refunding Bonds.
4s '06 F-A $7,000.Aug 1 '15-'23
4s '08 A-O   9,000.Oct 1 '15-'23
GEN. BD. DT. Apr 10 '15-$126,750
Assessment bonds (add'l)__ 30,824
Assessed valuation 1914__3,551,880
Tax rate (per $1,000) 1914____$15.00
INT. at First Nat. Bk., Crestline.
The $75,000 water bonds are payable at Am. Ex. Nat. Bank, N. Y.

CRESTLINE SCHOOL DIST.
4½s'10 M-S $34,000c.Sept 1 '15-'31
-s '13 ____ 2,000_____
BOND. DEBT Apr 1915.__ $38,000
Floating debt_____ 3,500
Assessed val. 1914_____3,551,760
Population in 1914 (est.)_____5,000
INT. at First Nat. Bk., Crestline.

CROOKSVILLE SCH. DIST.
This district is in Perry County.
5s '14 A-O $24,000.__Apr 1 '19-'42
5s '14 A-O 11,000.__Apr 1 '19-'40
TOTAL BOND. DEBT._____(?)

CUYAHOGA COUNTY.
County seat is Cleveland.
Flood-Emergency Bonds.
6s '13 J-D $29,067c.___Dec 1 1915
6s '13 A-O 45,000c.___Oct 1 1915
Refunding Bonds.
4s '01 A-O$130,000.__Oct 1 '15-'26
Public County Bldg. Bonds.
4s '02 F-A$376,000.__Aug 1 '15-'21
4s '06 A-O 120,000.__Oct 1 '15-'29
4s '09 A-O 925,000.__Oct 1 '15-'29
4s '10 A-O 225,000.__Oct 1 '15-'30
4½s'08 A-O 764,000.__Oct 1 '15-'27
4½s'11 A-O 240,000.__Oct 1 '15-'30
4½s'11 A-O 480,000.__Oct 1 '15-'30
4s '12 A-O 190,000.__Oct 1 '15-'32
4s '11 A-O 170,000.__Apr 1 '16-'32
4s '12 A-O 170,000.__Apr 1 '16-'32
5s '13 A-O 50,000.__Oct 1 '15-'23
5s '14 A-O 25,000c.Oct 1 '15-'24
Bridge Bonds.
5s '05 A-O$12,000.__Oct 1 '15-'20
4s '08 A-O   6,000.__Oct 1 '15-'20
4s '07 A-O 22,533.__Oct 1 '15-'18
4s '09 A-O 492,000.__Oct 1 '15-'41
4s '11 A-O 460,000.__Oct 1 '15-'41
4s '13 A-O   6,000.__Oct 1 '15-'43
4s '13 A-O1,888,000.__Oct 1 '15-'43
4½s'08 A-O 9,000.__Sept 1 '15-'23
4½s'08 A-O 181,000.__Sept 1 '15-'43
4½s'09 A-O 26,000.__Oct 1 '15-'27
4½s'10 A-O 63,000.__Oct 1 '15-'29
4½s'12 A-O 18,750.__Oct 1 '15-'23
5s '13 A-O1,000,000.__Oct 1 '20-'43
5s '13 A-O 200,000.__Oct 1 '20-'43
5s '14 A-O {330,000c.A&O '15-'43
            {320,000c.A&O '31-'40
GEN. BONDS Apr 1915.$8,920,410
Special assessment bonds . 3,095,818
Sinking fund_____ 205,950
Assessed val. 1914____1,063,564,180
Actual valuation (est.)1,200,000,000
Tax rate (per $1,000) 1915____$12.00
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.
4½s   ___ {$46,500.____Aug 1915
           { 67,000.____Aug 1 '16-'17
Ditch Bonds.
4½s   ___ $48,000.___Sept '15-'16
4½s   ___ 36,000.___Dec 1 '15-'17
5s   ___ 49,000.___Oct 1 '15-'18

Refunding Road Bonds.
5s '13 F-A {$10,000.___Aug 18 1915
           { 50,000.___Aug 18 1918
Bridge Bonds.
4½s'10 M-S $10,000c.___Sept 8 1916
5s '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 $3.20
Population in 1910_____42,933
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.
5s '10 A-O $20,000c.____Oct 1 1927
4½s'11 A-O 25,000c.____Apr 1 1927
4½s'11 J-D 47,000c.___June 1 '27-'36
Bridge Bonds.
3¼s'02 J-J $56,000c.July 15 '15-'22
4s '04 J-J 4,000c.July 1 '15-'18
4s '03 M-N110,000c.Nov 2 '15-'25
4s '04 F-A 14,000c.Feb 1 '16-'29
4s '05 M-N 30,000c.May 1 '16-'18
4s '05 A-O 16,000c.Apr 15 '15-'23
4s '06 M-S 1,000c.___Mar 1 1916
5s '07 A-O 2,000c.__Oct 1 '15-'16
4s '08 M-N170,000c.May 1 '17-'35
4s '10 F-A 170,000c.Feb 1 '21-'35
4½s'11 M-S 15,000c.___Mar 1 '21-'28
4s '12 J-J 15,000c.Jan 1 '19-'21
4s '12 A-O 65,000c.Apr 1 '19-'31
4s '12 M-S 15,200c.Sept 1 '24-'31
4½s'12 J-D 3,000.___Dec 1 1919
5s '13 F-A 20,000c.Aug 1 '25-'28
5s '14 M-N 15,000c.__Nov 1 1934
Garbage-Crematory Bonds.
3½s'02 J-J $20,000c July 15 '15-'18
Fire-Department Bonds.
4s '05 F-A $6,000c.Aug 1 '15-'17
4s '08 J-D 16,500c.___June 1 1923
4s '09 F-A 3,500.___Feb 1 1924
4½s'10 M-S 2,600c.Sept 1 '19-'20
4½s'11 M-S 2,900.___Sept 1 '19-'21
5s '13 F-A 119,000c.Aug 1 '25-'32
Miami River Impt. Bonds.
4s '11 A-O $15,000c.Apr 1 '24-'28
4s '11 A-O 20,000c.Dec 1 '24-'33
4s '12 A-O 385,000c.Apr 1 '20-'37
Retaining-Wall Bonds.
4½s'10 M-S $3,200c.Sept 1 '19-'21
5s '13 A-O 1,600c.___Apr 1 1922
Market-House Bonds.
4s '09 F-A $35,000c.Feb 1 '20-'21
5s '13 F-A { 5,180c.__Aug 1 1925
           { 20,000c.Aug 1 '26-'27
Flood-Emergency Bonds.
4s '08 A-O $15,000c.___July 1 1926
4s '08 F-A 6,000.___Aug 1 1915
5s '13 M-N800,000c.May 1 '23-'32
5s '13 M-S 50,000 ____1923-1932
Water-Works Bonds.
3½s'00 J-D $12,000c.___June 1 1915
3½s'02 J-J 80,000c.July 1 '15-'22
4s '05 J-J 1,000.___July 1 1915
4s '06 J-D 50,000.__June 1 '15-'19
4s '05 M-N500,000c.May 1 '16-'25
5s '07 J-D 6,000.___June 1 '15-'17
4s '08 M-S 8,500.___May 1 1919
5s '10 M-N 19,000c.May 1 '16-'34
4½s'11 M-N 5,000c.___May 1 1920
4s '11 M-S 20,000c.Sept 1 '23-'26
4s '11 J-D 9,000c.Dec 1 '20-'24
5s '11 J-D 31,500c.Dec 1 '21-'26
5s '12 A-O 25,000c.Apr 1 '22-'26
4s '12 A-O 120,000c.Apr 1 '20-'31
5s '13 A-O 45,000c.Apr 1 '17-'25
5¼s'14 J-D 90,000c.___Dec 1 1944
5s '15 F-A 150,000c.___Feb 1 1945
Public-Safety-Equip. Bonds.
4s '12 J-D $25,000c.___June 1 '20-'24
Boulevard Bonds.
4s '07 J-J $6,000c.July 1 '15-'17
4s '07 A-O 100,000c.Apr 1 '17-'20
4s '08 A-O 4,000 ___Apr 1 1916
Park Bonds.
5s '07 J-J $31,000c.___July 1 1921
4½s'11 M-S 7,200c.Sept 1 1919
4½s'11 A-O 5,200.__Oct 1 '19-'23
4½s'12 A-O 9,000c.Apr 1 '18-'20
4½s'12 M-S 2,700c.___Sept 1 1919
4s '12 J-D 5,000.___Dec 1 1919
Underground-Wire Bonds.
4s '07 J-D $25,000.___June 1 1917
Public-Service Deficiency.
4s '09 F-A $32,000.__Feb 1 '16-'24
Levee Bonds.
4s   A-O $6,000c.Oct 1 '15-'18
5s '07 A-O 1,000.___Apr 1 1917
Sewer Bonds.
5s '93 A-O $25,000.____Apr 1 1916
5s '93 A-O 25,000.____Apr 1 1918
4s '05 J-D 5,000c.June 1 '15-'19
4s '06 J-D 10,000c.___Jan 1 '16-'25
4s '06 J-D 2,000c.___June 1 1916
4s '06 J-D 164,000c.June 1 '15-'21
4s '07 J-D 55,000c.June 1 '21-'22
4s '07 F-A 2,000c.___Feb 1916 '17
4s '08 J-D 89,500c.June 1 '23-'26
5s '10 F-A 4,000c.___Feb 1 '15-'19
4s '10 A-O 1,000 ___Apr 1 1916
4½s'10 M-S 8,500c.Sept 1 '19-'26
4½s'10 J-D 2,500c.___June 1 1917
4½s'11 M-S 1,800.___Sept 1 1919
4½s'11 A-O 51,000c.Apr 1 '26-'35
4½s'11 A-O 11,000c.Apr 1 '19-'24
4½s'11 A-O 4,000c.___Oct 1 1920
4½s'11 J-D 6,000c.___Dec 1 1919
4½s'11 J-D 20,000c.Dec 1 '20-'24
4s '12 J-D 8,000c.June 1 '20-'27
4s '12 J-D 35,000c.June 1 '20-'28
4s '12 A-O 72,200c.Apr 1 '26-'33
5s '13 F-A 1,600.___Aug 1 1924
5s '13 M-S 3,600.___Sept 1 '31-'32
5s '13 M-S 1,200.___Sept 1 '24-'29
5s '13 J-D 5,000.___Dec 1 1935
5s '13 J-D 2,500.___Dec 1 1928
5s '13 J-D {30,000c.Dec 1 '29-'34
           { 8,500.__Dec 1 '28-'34
5s   J-D   4,500.___July 1 1924
5s '15 M-N 10,300c.___Mar 1 1936
Asphalt-Repair Plant Bonds.
4s '12 A-O $2,500c.Apr 1 '20-'22
Bd. of Health Emergency Bonds.
4½s'12 J-D $3,000c.June 1 '19-'21
4½s'12 A-O 3,000c.__Apr 1 '19-'21
5s '13 J-D 3,000.__Dec 1 '19-'21
5s '13 A-O 5,000c.___Oct 1 1923
Police Department Bonds.
5s '07 A-O $1,000c.___Oct 1 1915
4½s'10 M-S 8,600.Sept 1 '19-'22

General Improvement Bonds.
4s '08 F-A $23,000.___Aug 1 1928
General Street Impt. Bonds.
4s '07 A-O $45,000c.Apr 1 '16-'17
4s '07 J-J 20,000.___July 1 1915
4s '07 A-O 100,000c.Apr 1 '16-'19
3½s'02 A O 20,000.___Mar 1 1920
5s '08 M-S 24,000.Mar 1 '16-'18
5s '08 F-A 18,500c.Feb 1 '16-'17
4s   F-A 36,000.Aug 1 '15-'18
4s '05 J-J 11,000c.July 1 '15-'25
3½s'06 M-N 3,000c.___May 1 1916
5s '08 F-A 1,300c.___Aug 1 1915
5s '08 F-A 15,000.___Feb 1 1918
5s '05 J-D 5,500.Jan 15 '16-'26
4s '05 M-N 4,000.___Nov 1 '15-'18
5s   A-O 75,000c.Apr 1 '17-'19
3¼s'99 J-D 10,000c.___Dec 1 1918
3½s'03 F-A 12,000c.___Feb 1 1923
5s '91 M-N{25,000c.___Nov 1915
            {50,000c.Nov '17 & '19
4s '08 M-N 30,000c.May 1 '16-'18
4s '09 J-J 12,000c.July 1 '15-'20
5s '09 A-O 3,000c.Oct 1 '15-'17
5s '09 A-O { 1,000.___Oct 1 1915
            { 2,000c.Oct 1 '17 & '19
5s '09 A-O 1,000.___Oct 1 1915
4s '10 A-O 10,000c.Apr 1 '16 & '18
4s '10 A-O 3,000.___Apr 1 1916
3s '10 J-D 5,000c.June 1 '15-'19
4s '10 J-D 7,000c.June 1 '15-'17
4½s'10 M-S 2,000c.___Sept 1 1919
4½s'11 A-O 11,000c.Oct 1 '19-'23
4s '11 A-O 8,000c.Apr 1 '19-'22
4½s'10 M-S 10,500c.Sept 1 '20-'24
4½s'10 A-O 10,000c.Oct 1 '19-'23
4½s'11 A-O 58,000c.Apr 1 '21-'35
4½s'11 A-O 13,500c.Apr 1 '20-'26
4s '11 M-S 25,000c.Sept 1 '20-'25
4s '11 M-S 28,300c.Sept 1 '19-'24
4½s'11 A-O 50,000c.Apr 1 '26-'35
4½s'11 M-S 6,700c.Sept 1 '19-'24
4s '11 M-S 25,000c.Sept 1 '20-'24
4½s'11 M-S 3,500c.Sept 1 '19-'21
4½s'11 A-O 5,000c.Oct 1 '19-'23
4½s'11 A-O 5,000c.Oct 1 '19-'23
4½s'12 J-J 5,700c.Jan 1 '20-'23
4½s'12 J-J 4,400c.Jan 1 '20-'23
4½s'12 A-O 8,000c.Jan 1 '16-'23
4s '12 A-O 45,000c.Apr 1 '21-'29
4s '12 J-D 20,400c.June 1 '20-'23
4s '12 J-D 5,700c.June 1 '20-'24
4s '12 J-D 3,000c.June 1 '20-'22
4½s'12 J-J 1,200.___Jan 1 1919
4½s'12 M-S { 7,000.___Sept 1 '20-'26
            { 8,000.___Sept 1 '22-'25
            { 3,000.___Sept 1 1926
4½s'13 A-O 18,300c.Apr 1 '24-'27
5s '13 A-O 40,000c.Apr 1 '28-'31
5s '13 M-S 600 ___Sept 1 1922
5s '13 J-D 1,200.___Dec 1 1926
5s '13 F-A 7,200.Aug 1 '24-'27
5s '13 M-S 2,500.Sept 1 '29-'30
5s '13 J-D 2,000.___Dec 1 1926
5s '13 J-D 5,000.___Dec 1 1927
5s '13 M-N {10,000.___Dec 1 '23-'29
            { 7,200.___Nov 1931
5s   J-D 14,500.__Dec 1 '27-'29
5s   F-A 550.___Feb 1 1926
General Lighting Bonds.
4½s'11 M-N $25,000c.___$5,000
every five years begin. June 1 1920
4s '11 J-D $30,000c.__Dec 1 '20-'25
Assessm't Bds.—Paving 5s & 6s.

Due.	Amount.	Due.	Amount.
1915	$78,100	1920	$61,750
1916	103,800	1921	62,250
1917	89,750	1922	58,350
1918	88,150	1923	54,150
1919	63,750	1924	25,250

Assessm't Bonds—Sewer 4s & 5s.

1915	$30,400	1920	$8,000
1916	32,500	1921	14,500
1917	26,000	1922	6,200
1918	21,500	1923	8,500
1919	14,000	1924	1,000

Assess't Bds.—Other 4½s, 5s, 6s.

1915	$11,258	1918	$22,050
1916	22,700	1919	2,500
1917	20,100	1920	4,200

GEN. BDS. Apr 1 1915.$5,755,580
Assessment debt (add'l)___ 934,103
TOTAL DEBT Apr 1 '15_ 6,689,688
Sinking fund_____ 403,500
NET DEBT April 1 1915. 6,286,188
Population in 1900_____85,333
Population in 1910_____116,577

ASSESSED VALUATION.

Years—	Assessed Valuation.	Tax per $1,000.
1914	*$166,831,200	$13.60
1913	*153,774,660	14.40
1912	*150,005,610	12.80
1911	*143,230,810	13.60
1911	62,631,280	29.60
1905	51,010,380	28.20
1899	42,565,200	25.60

* Assessment for 1911, 1912, 1913 and 1914 about actual value.
INTEREST is payable at the National Park Bank, New York.

DAYTON SCHOOL DISTRICT.
Refund. & Deficiency Bonds.
5s   J-J $50,000c.June 1 '15-'16
4s   J-D 40,000c.July 1 '17 & '21
School Bonds.
4s   M-N$50,000c.___May 1 1918
4s   M-S 36,000c.___Mch 1 1919
4s   M-S 50,000c.___Mch 1 1920
4s   A-O {30,000c.___Apr 1 1917
          {60,000c.___Apr 1 1922
4s '12 J-D 200,000c.Dec 19 '23-'30
5s '14 A-O 120,000.Apr 16 '21-'33
5s '15 J-D 200,000c.June 1 '31-'33
BOND. DEBT Apr 1 '15 $636,000
Sinking fund (investm'ts)__ 66,500
Assess. val. 1914_____168,238,030
   (Assessment about full value.)
School tax (per $1,000) 1915__$3.728
Population in 1915 (est.)___135,000
INTEREST payable at American Exchange Nat. Bank, New York.

DEFIANCE.
This city is in Defiance County.
Flood-Emergency Bonds.
5s '13 M-S $8,000.____1916-1923
Sewer Bonds.
5s   ___ $5,000.____June 1
5s '15 M-N 3,500c.Mar 1 '20-'26
Refunding Bonds.
5s '97 M-S $22,000c. 2,000 yearly
4s '98 M-S 19,000c. 2,000 yearly

4s '99 M-S $19,000c. 2,000 yearly
4s '00 M-S 20,000c. 2,000 yearly
4s '01 M-S 18,000c. 2,000 yearly
4s '02 M-S 10,500c. 1,000 yearly
4s '04 M-S 58,000c._____1924
4s '04 M-S 78,000c._____1942
4s '04 M-S 9,000c._$2,000 yearly
4s '08 ___ 64,500_____
Street Bonds.
.s '08 ___ $16,500 _____
.s '09 ___ 69,400 _____
GEN. BD. DT. Apr 1 1915. $200,000
Assessment debt (add'l)___ 69,295
Floating debt_____ 16,610
Assess. val. '14 (abt. act.).9,000,000
Tax rate (per $1,000) 1914__$14.20
Population in 1910_____7,327
INT. payable at the City Auditor's office.

DEFIANCE COUNTY.
Defiance is the county seat.
Road Bonds.
5s '14 M-S $31,000.___Sept 1 1923
Ditch Bonds.
6s '14 M-S $4,500.___Mar 1 1917
Building Bonds.
4s '12 J'ne $13,000c ____1915-1927
Bridge Bonds.
4½s'08 M-S $10,000c.__Sept 1'15-'16
4s   M-S 48,000.___Sept 1 1922
5s '13 M-S 65,000c.Sept 1 '17-'29
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.
5s '14 ___ {$300.___Mar 1 1917
            { 9,000.__May 1 '18-'26
Flood-Emergency Bonds.
5s '13 ___ $5,985.__Sept 1 '15-'23
5s '13 J-D 1,200.__Sept 1 '15-'18
Ditch Bonds.
4s '06 M-N $500c.___Apr 1 1916
Funding Bonds.
5s '12 M-S $8,891.81c.Mch1'16-'24
5s '12 A-O 12,000c.Mar 1 '16-'27
5s '12 A-O 5,238.42c.Mar1'16-'25
Sub-Fire-Station Bonds.
5s '07 J-J $3,000c.July 1 '15-'17
General Street Bonds.
5s   M-S $53,524.01c.Y'ly to '19
5s   M-S 3,200c.Y'ly to 1917
5s '10 M-S 2,520c.Sept 1 '15-'20
5s '12 A-O 900c.Mar 1 '16-'18
5s '13 M-S 8,000c.Mar 1 '16-'23
5s '13 J-J 4,000c.Sept 1 '15-'22
5s '14 ___ 3,000.Sept 1 '15-'24
5s '14 J-J 1,100c.Sept 1 '15-'21
Refunding Bonds.
5s '09 M-N $2,500c.Mar 1 '16-'20
5s '10 M-N 2,500c.Mar 1 '16-'20
5s   M-S 17,920c.Y'ly to 1919
4½s   M-S 20,000.Y'ly to 1924
4½s'12 J-D 8,000c.Dec 1 '16-'23
Sidewalk Bonds.
5s '13 J-D 1,200c.Sept 1 '15-'18
Sewer Bonds.
5s   M-S $6,470c.Y'ly to 1917
5s '14 ___ 640.Mar 1 '16-'19
GEN. BD. DT. July 1914 $163,189
Assessment debt (add'l)___ 246,914
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.
4½s'12 M-S {$22,000c.Mar 1 '16-'37
            { 11,500c.Sept 1 '15-'37
5s '14 M-S 2,500.__Sept 1 '15-'19
BOND. DEBT Nov 1914__$37,000
Assess. val. '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.
5s '13 M-S$110,500.___M&S '15-'23
5s '14 M-S 95,000c.__M-S '15-'24
5s '15 M-S {40,000.__Sept 1 '15-'24
            {40,000.__Mar 1 '16-'25
Road Bonds (Assessment).
4s-4½s ___ $410,544.___Up to 1920
Ditch Bonds (Assessment).
4s-4½s ___ $74,649.___Up to 1918
Funding Bonds.
4½s'12 M-S $8,050c.Mar 1 '16-'22
5s '14 M-S 20,900.__M&S '15-'24
TOT. BD. DT. May 10'15. $977,530
Assessed valuation 1914__43,845,260
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.
5s   ___ $30,000.___Sept 1 1922
5s   ___ 10,000.___May 1 1926
5s   ___ 5,000.___Oct 1 1920
Sewer Bonds.
5s   ___ $18,000.___Sept 1 1921
Street Bonds (City's Portion).
5s   ___ $13,000.___Dec 1 1920
5s   ___ 6,000.___Sept 1 1918
5s '14 J-D 16,044.43June 1 '15-'21
  (See V. 99, p. 360, for maturity.)
4½s   ___ $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.
4½s'10 s-a $82,500c.Apr 1 '16-'45
4½s'12 M-S 25,000c.Mar 20 '16-'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.
Library Bonds.
5s '14 M-S $50,000...Aug 31 1944
Water Bonds.
4½s'96 A-O $35,000....Oct 1 1916
4s '98 M-N 20,000....May 1 1918
4s '00 M-N 50,000....May 1 1925
4s '07 M-N 23,000....Nov 1 1927
4s '08 M-N 15,500c..Nov 1 1928
4½s'11 M-N 9,000....Nov 1 1921
4s M-N 9,500....Nov 1 1922
5s A-O 41,000....Apr 1 1933
5s M-S 4,325....Apr 1 1923
Paving Bonds.
5s M-N $7,700....May 1 1918
4½s 3,551.91Nov1 '20-'23
4½s M-N 7,300....M&N '20-'27
4½s'13 A-O 11,500....Apr 1 1923
5s '13 A-O 12,500....Apr 1 1923
5s M-S 1,800....Apr 1 1923
Highway-Improvement Bonds.
4½s A-O 35,000....Apr 1 1923
Public-Bldg. & Repair Bonds.
4½s M-N $1,500....May 1 1923
Current Expense Bonds.
5s '15 A-O $60,000....Apr 1 1923
Motor Truck Bonds.
5s M-S $7,000....Mar 1 1925
Playground & Park Bonds.
5s A-O $11,000....Apr 1 1923
Sewer & Street (City's Portion).
4s '12 M-N$13,800c...May 1 1922
4s M-N 7,300....Nov 1 1922
Sewer Bonds.
4s '98 M-N$100,000....May 1 1923
4s '01 M-N 20,000....May 1 1923
4s '09 M-N 5,500....May 1 1929
4½s'11 M-N 18,500....Nov 1 1921
Municipal-Site Bonds.
4s M-N $7,000....Nov 1 1922
Fire-Engine Bonds.
4½s'10 M-N$10,000....Nov 1 '21-'30
Fire & Police-Signal Apparatus.
4½s'10 M-N$10,000....May 1 '21-'40
Lighting Bonds.
4s '98 M-N $5,000....May 1 1918
GEN. BD. DT. May17'15 $533,277
Assessment debt (add'l)... 355,755
TOT. DEBT May 17 '15.. 889,532
Sinking funds........... 133,155
Population in 1910......... 9,179
INTEREST is payable at the Superior Sav. & Trust Co., Cleveland, Cleveland Trust Co. and Guardian Savings & Trust Co.

EAST CLEVELAND SCH. DIST.
4½ g'04 J-D$115,000c..Dec 15 1934
5s g J-D 2,500c.J&D 15-'16
4s '07 M-S 50,000....Sept 19 1927
4½s'08 M-N 9,000c...Nov 21 1928
4½s'09 J-J 100,000c...Jan 17 1930
4s '12 A-O 16,000c....Oct 1 1931
4s '12 A-O 15,000c....Oct 1 1932
4½s J-D 150,000c..Dec 16 1932
5s '14 A-O 38,000c....Oct 4 1934
BOND. DEBT May 1915 $495,500
Sinking fund............ 31,770
Assess. val. '14(80% act.).34,291,765
School tax (per $1,000) 1914..
Population in 1914 (est)....15,000
INTEREST is payable at the Superior Sav. & Trust Co. and Cleveland Trust Co., Cleveland.

EAST LIVERPOOL.
This city is in Columbiana County.
Street-Improvement Bonds.
4s M-S $18,000c....1915-1932
5s 4,000...$1,000 yearly
5s 3,822.51$1,000 yearly
5s 10,000...Sept 1 '17-'35
5s Oct 4,500...Apr 1 '16-'18
5s Oct 3,896c....1915-1918
5s '11 M-S 29,406....Sept '19-'33
5s '14 F-A 5,581.75 Feb 1 '20-'22
5s '14 F-A 10,285c.Aug 1 '16-'20
5s '14 M-S $5,000c.Sept 1 '16-'20
Funding Bonds.
4½s F-A $92,925c....Aug 17 1933
(Subject to call after Aug. 17 1913.)
Playground Bonds.
5s $7,000c....Oct 1 '15-'21
Wharf-Construction Bonds.
5s '14 Jan {$1,000....Jan 1 1916
{7,500..Jan 1 '17-'21
City's Share impt. Bonds.
5s $2,700....June 1 1917
Water Bonds.
4s M-N$24,000c...May 24 1937
(Subject to call after May 24 1917.)
5s J-D $18,500c...June 1 1923
4s 105,000....July '20-'40
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
5s 1,300....Aug 1 1917
5s 3,000...$1,000 yearly
Emergency Flood Bonds.
5s $15,000....Oct 1 1922
Motorization Bonds.
5s $33,000c....Jan 1 '16-'26
Refunding Bonds.
4s $62,000....Mar 1 1925
Garbage Disposal Bonds.
5s Apr $33,000...$3,000 yearly
Library Bonds.
4s J-D $20,000c....Dec 1 1919
GEN. BD. DT. May 1 '15 $521,973
Assessment debt........ 87,609
Sinking fund........... 14,707
Assessed valuation 1914..23,105,990
Total tax (per $1,000) 1914...$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 $38,000c...June 15-'33
4s '08 M-S 6,000c....1915-1917
4s F-A 17,100c..Aug '15-'23
4s J-J 15,000c..July 1 '15-'29
4s '09 F-A 69,000c..Feb 1 '25-'47
4s '10 F-A 14,000c..Aug 1 '18-'24
4s '12 J-D 135,000c..June 1 '23-'52
5s '14 {1,000c........1915-'24
{34,000c.....1925-1941

EAST PALESTINE SCHOOL DIS.
This district is in Columbiana Co.
5s '12 F-A $50,000..M&S 1 '16-'44
5s M-S 12,000c....1915-1920
5s '12 M-S 2,500c.Sept 3 '17-'21
5s 9,000c....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.
Fire-Truck-Purchase.
5s '15 M-S $5,000..Sept 15 '16-'25
Street Bonds.
5½s'13 M-N $3,500.........1921
5½s'14 3,080.........1921
5½s'14 12,500.........1923
Sewer Construction Bonds.
4½s'07 M-S$116,000c.........1942
4½s'09 3,500.........1921
GEN. BD. DT. Apr 19 '15 $140,650
Assessment debt........... 10,438
Sinking fund............. 5,027
Assess. val. '14 (abt. act.).4,187,000
Total tax (per $1,000) 1914...$12.50
INT. at Preble County Nat. Bank, Eaton.

ELIZABETH TWP. SCH. DIST.
This district (P. O. Troy) is in Miami County.
6s '15 $25,000....1920-1935
(See V. 100, p. 572, for maturity.)
TOTAL BONDED DEBT.....(?)

ELYRIA.
This city is situated in Lorain Co. New charter rejected July 15 1913.
Water-Works Bonds.
4½s'98 J-J $45,000....July 1 '24-'28
4s '02 A-O 90,000c...Aug 1 '15-'23
4s '02 J-D 150,000c...Dec 1 '24-'38
4½s'05 M-S 50,000c..Mar 1 '28-'37
3½s'06 J-J 15,000c...Jan 1 '29-'36
4s '06 M-N 50,000c..May 1 '28-'37
4s '07 M-S 25,000c.Mar 1 '19-'23
4s '09 M-S 20,000c..Mar 1 '18-'27
4s '09 M-S 10,000c..Sept 1 '19-'24
4s '08 10,000....1925-1929
4s '08 10,000....1919-1928
4s '09 13,000....1918-1923
4s '10 25,000....1919-1923
4s '10 5,000....1915-1919
4s '11 50,000....1940-1949
4½s'13 7,500....1932-1934
4½s'14 3,000....1924-1926
4s '14 15,000....1927-1931
City-Hall Bonds.
5s '95 M-S $12,000c.Mar 1 '15-'20
Bridge Bonds.
5s '04 M-S $18,000c...Mar '16-'21
4½s'06 M-S 75,000c.Sept 1 '15-'25
4s '06 M-S 21,000c.Sept 1 '15-'25
4½s'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.
4½s'10 $25,000....1919-1928
4½s'08 35,000....1915-1922
4s '09 9,000....1915-1918
4s '09 7,000....1915-1921
4½s'11 10,000....1930-1938
4½s'11 7,000....1930-1936
4½s'11 2,000....1930-1931
4s '12 18,000....1920-1925
4s '12 10,000....1920-1923
4s '12 66,000....1925-1931
4½s'13 20,000....1924-1933
Sewer Bonds.
4s '09 $12,000....1915-1918
4½s'10 5,000....1915-1919
4½s'11 3,000....1930-1932
4s '12 3,000....1921-1922
Fire-Department Bonds.
4½s'06 J-J $2,000c...Jan 1 '15-'17
4½s'11 22,000....1930-1940
GEN. DEBT Dec 31 '14..$1,070,500
Assessment debt......... 382,970
TOTAL DEBT Dec 31 '14.1,453,470
Floating debt............ 41,000
Sinking funds............ 58,358
Assess. val.'14(abt. act.).24,591,555
Tax rate (per $1,000) 1914...$14.82
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
4½s J-D 4,500c....1917-1922
5s M-N 6,000c....1915-1916
4½s'06 M-S 9,500c....1923-1928
4s '07 M-S 60,000c..Jan 1 '18-'37
4½s'08 M-S 9,000c..Mar 17 '16-21
4½s'11 M-N 12,000c..Nov 17 '17-28
4½s'12 M-N 30,000c..Nov 4 '17-36
4s '12 J-D 300,000c.Dec 24 '23-'42
BOND. DEBT May 14 '15 $453,500
Sinking fund............ 350
Assessed valuation 1914..23,141,645
School rate (per $1,000) 1914..$4.70
INTEREST on the bonds of 1908 is payable at the Elyria Sav. & Bk. Co.

EUCLID SCHOOL DISTRICT.
This district is in Cuyahoga Co.
4½s'11 A-O$100,000c...Oct 1 '21-'35
5½s'13 A-O 11,000c...Oct 1 '21-'31
BOND. DEBT Apr 2 '15.. $111,000
Sinking fund............
Assess. val. '14 (90% act.)..5,635,365
School tax (per $1,000) 1914...$4.80
Population in 1912 (est).......4,500
INTEREST at Treasurer's office.

FAIRFIELD TWP. SCH. DIST.
This district (P. O. Columbiana) is in Columbiana County.
5s '15 A-O $40,000c..Apr 1 '16-'35
TOTAL DEBT Apr 1 '15.. $40,000
Assessed valuation 1914..3,596,220
(Assessment about 80% act. value)
School tax (per $1,000) 1914...$2.23
Population in 1915 (est)......1,500

FAIRPORT SCHOOL DISTRICT.
This district (P. O. Fairport Harbor) is in Lake County.
4½s'10 M-S {$15,000c..Sep 12 '17-'46
{30,000c..Mar 12 '18-'47
4½s'11 M-S 15,000c....1917-1947
4s M-S 3,000c....1915-1917
4½s'12 J-D 30,000c....J&D '15-'17
BOND. DEBT Jan 11 '15.. $65,000
Assessed valuation 1913...1,900,000
(Assessment about ¾ actual val.)
School tax (per $1,000) 13-'14...$5.00
Population in 1913 (est)......3,000
INT. at Cleveland Trust Co., Painesville.

FINDLAY.
This city is in Hancock County.
Refunding Bonds.
4½s'07 M-S $11,000....M-S '15-'20
4½s'08 J-J 115,000c....Jan 1 '16-'38
City-Hall Bonds.
3½s M-S $18,000....Sept '15-'21
($2,000 in even years; $3,000 in odd.)
Park Bonds.
4s '06 A-O $5,000c.........1920
Water Bonds.
6s $38,500....Aug 1922
6s 20,000....Apr 1 1919
6s A-O 25,000....Oct 1 1921
4s J-D 84,000....J-D '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 $10,000c..Apr 11 1920
5s '93 F-A 10,000c..Feb 1 '21-'25
3½s'00 F-A 25,000c.Aug 17 '15-'23
4s '03 M-N 15,000c.May 1 '16-'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 4,000c.Aug. 31 '21-'24
5s J-J 300,000c..July 1 '16-'27
(See V. 99, p. 1849, for maturity.)
Refunding Bonds.
4s '08 A-O $10,000c..Apr 11 '16-'25
4½s'08 J-J 8,000c.July 15 '15-'22
4s '10 J-J 14,000c....1915-1925
(For maturity see V. 90, p. 460)
4½s'11 A-O 10,000c..Apr 1 '22-'29
4½s'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...$3.80
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 Meh. 1888.
Refunding Street Bonds.
4s M-S $51,803c...Mar '18-'25
4½s M-S 9,867c...Mar '18-'23
Refunding Sewer Bonds.
5s M-S $15,600c...Sept '15-'20
4s M-S 109,000c...Sept '23-'25
4s '08 M-S 8,000c...Mar 1 1925
4½s M-S 40,000c...March 1923
Refunding Water Bonds.
4s M-S$150,000c...July 15 1924
4½s M-S 43,000c...July 15 1924
Water Works Bonds.
5s '13 M-S $15,000....M-S '15-'24
5s '14 M-S {37,500..Sept 1 '15-'39
{37,500..Mar 1 '16-'40
Refunding Sewage-Disposal.
4s M-S $3,000c....Sept 1922
4½s M-S 500c....Sept 1922
Sewage-Disposal Bonds.
6s M-S $11,640c...Sept '15-'26
5s '13 M-S 20,000.........1923
Street Bonds.
4s M-S $3,600c...Sept '15-'18
4½s'08 s-a 5,750c.M&S '15-'17
4½s'10 M-S 4,998..Mar 1 '16-'18
4½s'10 M-S 5,500...M&S '15-'20
4½s'11 J-D 2,500....June 1 '15-'19
4½s'11 F-A 6,110c...Feb & F&A '15-'21
4½s'12 M-S 15,000c...M&S '15-'22
5s '13 M-S 6,150....Mar 1 '16-'23
5s '14 M-S 8,400....M-S '15-'25
GEN. BD. DT. Jan 1 1915.$339,140
Assessment debt (add'l)... 389,576
Water debt (additional)... 193,000
TOTAL DEBT Jan 1 1915.. 721,716
Sinking fund............ 75,000
Assessed valuation 1915..9,669,130
Total tax (per $1,000) 1915...$10.00
Population in 1910.........9,597
INT. at National Park Bank, N. Y.

FOSTORIA SCHOOL DIST.
4½s'08 M-S $43,000r..M&S 1 '15-'26
5s '14 20,000.........
5s M-S 150,000.....1916-1945
(See V. 100, p. 456, for maturity)
TOTAL DEBT May 1915 $217,000
Assess. val. '14 (abt. act.).10,380,770
School tax (per $1,000) 1913...$4.30
Population in 1914 (est)......12,000
INT. at Chase Nat. Bank, N. Y.

FRANKLIN COUNTY.
County seat is Columbus.
Flood Emergency Bonds.
5s '14 M-S {$360,000.Mar 1 '20-'28
{45,500..Mar 1 1929
Funding Bonds.
5s '14 M-S $80,000..Mar 1 '18-'19
Refunding Bonds.
4s '05 F-A {$120,000c.Feb 1 '16-'18
{15,000c..Feb 1 1919
4s '12 J-J 144,000c..July 1 '15-'23
Tuberculosis-Hospital Bonds.
4s '10 M-N$40,000c...May 1 '16-'20
4s '12 J-D 27,400c...Dec 1 '21-'26

FREMONT.
This city is in Sandusky County.
Water Mains Impt. Bonds.
5s '14 A-O $4,000c..A&O '16-'19
Refunding Bonds.
5s F-A $7,000c....Aug 1 1916
4s A-O {5,000c....Oct 1 1917
{5,550c...Apr 1 1918
4½s A-O {14,000c...Feb 1 1916
{17,550c...Oct 1 1920
Water-Works Bonds.
4½s A-O $5,000c...Apr 1 1917
4s A-O 6,000c...Oct 1 1915
5s '13 A-O 4,500c...A&O '15-'19
Sewer Bonds (city's portion).
5s '13 A-O $500c....Oct 1915
Flood Emergency Bonds.
5s '13 A-O $8,500c...A&O '15-'23
St. Impt. Bds. (City's Portion).
4½s A-O $10,000c...Apr 1 1923
Fire-Department Bonds.
4½s A-O $19,500c...Oct 1 1925
BOND. DEBT Mar 5 '15.. $322,242
Sinking fund............ 72,045
Assess. val. '14 (abt. act.).15,487,510
Total tax (per $1,000) 1914...$12.40
Population in 1910.........9,939
INT. at office of Sinking Fund Trustees.

FREMONT SCHOOL DIST.
High-School Bonds.
4½s'08 A-O $75,000c..A&O 1 '15-'28
BOND. DEBT Dec 7 '14... $75,000
Assess. val. '14 (abt. act.).17,000,000
School tax (per $1,000) 1914...$3.14
Population in 1915 (est)......13,000
INT. at office of Treasurer.

GALION.
This city is in Crawford County.
Electric-Light Bonds.
4½s'13 M-S {$6,000c..Sept 1 '15-'18
{6,000c..Mar 1 '16-'19
Sewer Bonds.
5s '13 $4,000....
Refunding Bonds.
4½s J-J $55,000....Jan 1 1921
5s 7,225.........1915
5s 12,000.........1919
Street Impt. Bonds (General).
4½s $9,600.........1926
4½s 13,000.........1923
4½s'10 J-D 27,000c..Dec 1 '15-'23
Sewage-Disposal Bonds.
4½s $53,000.........1922
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 Galion.

GALLIA COUNTY.
County seat is Gallipolis.
Turnpike Bonds.
5s J-J $15,000c...Jan 15 1916
5s F-A 60,000c...Aug 17 1917
5s A-O 40,000c...Apr 6 1918
5s J-J 60,000c...July 28 1919
5s A-O 50,000c...Apr 14 1924
4s '06 J-D 55,000c...June 1 1926
4½s'10 J-D 40,000c...June 16 1930
Turnpike Refunding.
5s J-D $25,000c....June 1 1919
Bridge Bonds.
4½s'12 A-O $20,000....Oct 21 1922
5s '13 J-D $12,000c.June 3 '15-'20
Revenue Refunding Bonds.
5s J-J $4,000c.July 1 '15-'16
Revenue Bonds.
5s '04 J-D $10,000c.Dec 7 '17-'21
TOTAL DEBT Apr 1 '15.. $391,000
Assess. val. '14 (⅗ act.).14,847,000
State&Co.tax(per $1,000) '14...$5.25
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.
4.00s'14 A-O $85,000c....Apr 1 1944
Deficiency Bonds.
5s F-A $7,500c...Aug 25 1923
Redemption Bonds.
5s F-A $7,000c...Aug 25 1918
5s F-A 8,500c...Feb 25 1917
5s F-A 10,500c...Aug 25 1918
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 2,500....Aug 25 1918
4s F-A 1,500....Feb 25 1919
5s F-A 3,000.........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.
Graded School Bonds.
4s '99 ___ $8,000...$2,000 yrly
Water-Works Bonds.
4s ___ $75,000 ___ 1929-1939
4s ___ 9,000 ___ 1916-1919
Grand River Dam Bonds.
5s '13 M-S $8,000...Jan 1 '16-'23
Sewer Bonds.
4½s ___ $9,000 Yearly to 1919
5s '13 ___ 1,630...
Paving Bonds.
5s ___ $9,500 ___ 1915-1933
5s '13 ___ 3,800...
TOT. BD. DT. Sept 1 1912. 207,385
Assessed valuation 1912..3,451,740
Tax rate (per $1,000) 1914...$15.00
Population in 1910 ___ 2,496

GRANDVIEW HEIGHTS SPEC. SCHOOL DISTRICT.
This district is in Franklin County.
4½s'11 A-O $50,000c...Apr 1 '16-'35
TOTAL DEBT Apr 5 '15.. $50,000
Assess. val. '14 (act. act.) $3,080.900
Total tax (per $1,000) 1914...$5.52
INT. payable at Citizens' Trust & Savings Bank, Columbus.

GREENE COUNTY.
Xenia is the county seat.
Poor Relief Bonds.
5s '14 M-S $2,000..Mar 2 '16-'19
Harbine Mill Dam Bonds.
6s '14 M-S 1,425...Mar 14 '1916
Children's Home Bonds.
4s ___ M-S $22,500c...Sept 1 1924
Bridge Bonds.
4s ___ $15,000c...J-J '15-'22
4s '08 M-S 5,400c..Mch 16 '16-'19
Funding Bonds.
4s ___ J-J {$16,000c..Jan 2 '16-'23 / 14,000c..July 2 '16-'22
4s '12 A-O 40,000c...A&O '16-'25
5s '15 M-S 70,000c...Sept 1 '20-'29
Refunding Bonds.
3.95s ___ $40,000c...Dec 1 1925
Court-House Bonds.
4s ___ M-S $60,000c..Mch 1 '16-'30
4s g M-S 48,000c..Sept 1 '15-'26
BOND. DEBT June 1914 $308,707
Sinking fund ___ 9,879
Assess. val. '13 (abt. act.) 43,127,638
State&Co.tax(per $1,000) '13..$4.20
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.
4½s'09 M-S $1,500c..Sept 1 '15-'17
Refunding Bonds.
3.90s ___ M-N$25,000c...Nov 5 1930
Improvement Bonds.
4½s ___ M-S $1,500c..M&S '15-'16
Refunding Water & Lt. Bonds.
4½s'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 '15..$80,750
Sink. fund Jan 1 1915 ___ 10,675
Assess. val.'14 (60% act.)-3,250,675
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 ___ $5,000...1915-1918
Water-Works Ext. Bonds.
5s '14 ___ $2,000...1915-1919
Water-Works Test Bonds.
5s '14 J-J $4,000...Jan 1 '16-'19
Sewer Bonds (General).
5s '99 M-S {$3,000...1918 / 70,000...1919-1925
5s '14 ___ 4,000...1915-1922
Public Park Bonds.
5s '15 ___ $3,500...
Street Bonds (General).
4s '01 ___ 991.20...1915-1916
4s '03 ___ 749.06...1915-1918
4s '10 ___ 4,100...1915-1919
4s '11 ___ 1,200...1915-1916
___ 1,647.21...1916
5s '13 ___ 3,500...1915-1921
4½s'14 ___ 4,290.35...1915-1924
Bridge Bonds.
4s '08 ___ $16,000...1915-1925
4s '08 ___ 5,000...Sept 1 1928
4s '09 ___ 4,950...Mar 1 '16-'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
BOND. DEBT Apr 2 '15.. $245,257
Floating debt ___ 9,264
Sinking fund ___ 52,241
Assessed valuation 1914...8,910,870
Total tax (per $1,000) 1914...$13.20
Population in 1910 ___ 6,237

HAMILTON.
This city is in Butler County.
Flood Bonds.
5s '13 F-A $95,000c.Aug 1 '16-'33
5s '14 A-O 45,000c..Apr 1 '16-'24
Deficiency Bonds.
4s '06 M-N$55,000...Nov 1 1926
Fire-Department Bonds.
4s '09 F-A $10,000...Oct 1 1924
4s '10 F-A 18,000c..Feb 15 1930
Electric-Light Bonds.
5s ___ M-S $40,000...July 1 '15-'18
4s '06 M-N 65,000...Nov 1 1926
4½s'07 A-O 20,000c...Oct 1 1927
4s '08 J-J 25,000c...June 1 1928
4s '10 J-J 35,000...July 1 1930
Gas-Works Bonds.
5s ___ F-A $24,375..Feb 1 '16-'18
(Subject to call after Feb. 1 1909.)
4s '09 F-A $5,000c...Feb 1 1919
4s '10 J-J 75,000c...July 1 1940
5s '14 A-O 11,000...Oct 1 '15-'25
Water-Works Bonds.
4½s A-O 15,000...Oct 1 1918
4s '06 M-N 115,000...Nov 1 1926
4s '09 F-A 20,000...Feb 1 1919
4s '10 J-J 50,000c...July 1 1930

4½s'14 F-A 9,000...Feb 1 '16-'24
5s '15 F-A 10,000...Feb 1 '16-'25
General-Improvement Bonds.
5s '04 J-J $90,000c...Jan 1 1920
Water & Light Refunding Bds.
4s '10 M-S $25,000...Sept 1 1925
City-Hall Bonds.
4s '12 M-N {$50,000c Nov 1 '22 &'27 / 100,000c Nov 1 '32&'37 / 50,000c...Nov 1 1942
Bridge-Improvement Bonds.
4s '12 A-O $12,000c...Oct 1 1927
Storm-Sewer Bonds.
4s '07 A-O $5,000c...Apr 1 1922
4s '07 J-J 2,500...July 1 1917
4s '09 ___ 7,300...July 1 1924
4s '11 M-N 2,500...Nov 1 1926
Refunding Bonds.
4½s ___ M-N$25,000...May 1 1919
4½s'05 J-J 25,000...July 1 1920
4s '06 M-S 25,000...Sept 1 1921
4s '07 M-S 25,000...Aug 1 1922
4s '08 F-A 30,000c...Aug 1 1923
4s '09 J-J 90,000...July 1 1924
4s '09 J-J 35,000...July 1 1924
4½s'05 J-J 19,050c...M-S '15-'16
Street Bonds.
4s '06 J-J 55,000c...July 1 1921
4s '07 A-O 16,000c...Apr 1 1922
4s '07 M-N 6,000c...May 1 1922
4½s'08 J-J 10,000...Jan 15 1918
4s '09 M-S 25,000c...Sept 1 1924
4s '10 J-J 5,950c...July 1 1920
4s '10 J-J 50,000c...July 1 1925
4½s'12 M-S 24,947 ___ 1914-1922
4s '12 A-O 25,000c...Oct 1 1932
5s '14 M-N 22,500..May 1 '16-'24
Sewer Bonds.
4s '06 M-S 20,000c...Sept 1 1921
4s '06 ___ 1,600...Dec 1 1921
4½s'07 A-O 2,222.07.Apr 19 1917
4½s'07 M-S 2,046.25.Mar 19 1917
4½s'10 ___ 16,859.10...
4s '10 J-J 50,000c...July 1 1935
4s '12 A-O 25,000c...Apr 1 1927
5s '15 J-J 4,000...Jan 1 '16-'19
TOT. BD. DT. Oct 1914.$2,536,430
Assessment debt (incl.) ___ 537,922
Water debt (incl.) ___ 281,000
Sinking fund ___ 264,180
Assess. val. '14 (abt. act.) 47,150,100
(Assessment about actual value.)
Total tax (per $1,000) 1914...$12.10
Population in 1910 ___ 35,279
INTEREST on water bonds is payable at First Nat. Bank, New York; upon all others at@Hamilton.

HAMILTON SCHOOL DIST.
Building Bonds.
4s ___ J-D $10,000...June '19 & '24
4s ___ J-D 20,000...Dec 23 '18-'22
4s ___ F-A 20,000..Feb 21 '25-'27
5s ___ M-S 7,000c...Mar 2 '16-'17
3½s ___ F-A 16,000..Feb 26 '23-'28
4s ___ M-N 20,000c..Nov 16 '20-'29
4½s ___ F-A 7,000c..Feb 15 '16-'22
4s '06 M-S 20,000...Sept 1 '17-'26
4s '07 J-D 40,000..Dec 10 '19-'28
4s '08 ___ 25,000...May 1 '29-'33
4s ___ ___ 23,000...Nov 1 '18-'28
4s ___ ___ 19,000c...Apr 7 '16-'34
4s ___ ___ 3,500...July 1 '15-'21
4s '09 J-J {10,000c..Jan 15'28&'30 / 10,000c.Jan 15'32&'34 / 8,000c...Jan 15 1936
4s '12 J-D 300,000c..Dec 10 '33-'41
5s ___ ___ 12,000c...Oct 9 '15-'17
4s ___ ___ 18,000...1925
4½s'15 M-S {5,000...Mar 1 1921 / 30,000...Mar 1 '22-'24
Refunding Bonds.
4s ___ F-A $9,000c..Feb 12 '16-'34
4s ___ M-N 6,000...May 1 '16-'21
4½s ___ J-J 11,250..July 7 '15-'24
4s '06 F-A 6,000...Feb 1 1916
BOND. DEBT Sept 1 1914 $610,500
Assessed valuation 1914..47,150,050
School tax (per $1,000) 1914...$4.60
INT. at First Nat. Bank,Hamilton.

HAMILTON COUNTY.
County seat is Cincinnati.
Bridge Bonds.
4s '96 J-D $25,000c..June 16 1916
4s '96 M-N 79,500c..Nov 25 1916
4s '98 F-A 107,000c..Aug 10 1918
4s '98 A-O 99,000c..Oct 26 1918
4s '99 J-J 31,000c...July 8 1919
4s '03 J-J 10,000c...Jan 1 1923
3½s'99 Aug 4,750c..Aug 26 1919
4s '04 J-J 185,000c..Jan 15 1924
4s '04 M-N 25,000c...Nov 1 1924
4s '05 M-S 25,000c..Mar 15 1935
Flood Emergency Bonds.
4½s'13 F-A$336,888.13.Aug 1 1943
4½s'14 F-A 800,000 ___ 1944
Court House & Jail Bonds.
4½s'13 A-O $25,000c..June 27 1943
4½s'14 J-J 25,000...Jan 2 1944
4½s'14 A-O*100,000c..June 12 1944
Court-House Rebuilding Bds.
5s '84 F-A $10,000c...Aug 1 1934
(Subject to call after Aug 1 1914)
4s '85 M-N$350,000c..May 1 1935
(Subject to call after May 1 1914)
4s '86 J-D $25,000c..June 15 1936
(Subject to call after June 15 1916)
County Special Fund Bonds.
4s '06 M-N$260,000c..May 15 1916
Jail Bonds.
4s '10 M-S $200,000c..Mch 1 1940
4s '12 M-S 280,175c..Mch 22 1942
Experimental Farm Bonds.
4s '12 A-O $40,000c..Apr 10 1917
Hospital Bonds.
3½s'05 J-J $50,000c...July 1 1955
(Subject to call after July 1 1930)
Toll-Pike Purchase Bonds.
4s '05 M-S $50,000c...Sept 1 1930
4s '05 M-N$175,000c...May 1 1930
Court-House Furnishing Bds.
4s '86 J-D $10,000c..June 15 1936
(Subject to call after June 15 1916)
Memorial Building Bonds.
3½s'03 F-A$25,000c...Aug 1 1953
(Subject to call Aug 1 1913)
Armory Bonds.
4s '05 M-S $115,000c..Mch 15 1930
BOND. DEBT Sept 1 '14 $3,204,313
Total valuation 1913...634,323,400
County tax (per $1,000) 1913.$2,556
Population in 1910 ___ 460,732
* Now being sold "over counter."
INT. at office of County Treasurer.

HANCOCK COUNTY.
County seat is Findlay.
Bridge Bonds.
5s '04 M-S $20,000c..Sept 15 '15-'18
Court-House Bonds.
5s ___ M-S $45,000c ___ 1915-1918
Funding Loan.
4½s ___ F-A $18,000c ___ 1921
CO. BD. DT. Nov 12 '14.. $83,000
Road debt (additional) ___ 362,000
Assess. val. '14 (abt. act.) 99,512,200
County tax (per $1,000) 1914.$1,548
Population in 1910 ___ 37,860
INTEREST on court-house bonds payable at Chase Nat. Bank, N. Y.; on others at County Treasury.

HARDIN COUNTY.
Kenton is the county seat.
Court-House Constr. Bonds.
4s '12 A-O$188,000...Oct 1 '15-'22
5s '13 J-D 40,000...June 1 '19-'23
Refunding Bonds.
4½s'11 M-S $37,167.87cSep 1 '15-'17
4½s'11 J-D 23,600.34J'ne 1 '15-'17
4½s'12 A-O 25,308.49c.Oct 1 '15-'18
5s '13 J-J 18,000c.Sept 1 '15-'23
Bridge Bonds.
4½s'12 F-A $20,000 ___
4½s'12 J-J 6,000..July 1 '15-'20
5s '13 J-J 49,430...Oct 1 '15-'31
5s '13 J-J 26,487c.Sept 1 '15-'23
5s'13 M-N 45,000.Nov 10 '15-'27
Flood-Emergency Bonds.
5s '13 J-J $9,513c.Sept 1 '15-'23
Jail and Armory Impt.
5s '13 J-J $7,500c July 15 '15-'21
Jail and Office-Bldg. Bonds.
5s '13 F-A $6,000c...Aug 1 '15-'20
5s '15 ___ 8,337...
TOT. BD. DT. May 1913..$530,248
Assessed valuation 1912..48,311,190
Tax rate (per $1,000) 1910..$9.55½
Population in 1910 ___ 30,407
INT. at County Treasurer's office.

HARRISON TOWNSHIP RD. DIS.
This district is in Van Wert Co.
4½s'04 M-S $24,000c...Mch 21 1921
4s '05 M-S 31,000c...Mch 1 1923
4s '11 M-S 25,000c..Sept 1 '24-'28
5s '13 M-S 10,000c..Sept 1 '29-'30
BOND. DEBT Apr 10 '15 ___$90,000
Sinking fund ___ 2,410
Assessed valuation 1915...2,495,740
Total tax (per $1,000) 1915...$7.46
INT. at First Nat. Bank, Convoy.

HENRY COUNTY.
County seat is Napoleon.
Road Bonds ___ $586,000
Bridge bonds ___ 70,000
Emergency bonds ___ 17,000
BOND. DEBT Apr 3 '15...$673,000
Assess. val. '14 (abt. act.)..39,600,000
State&Co.tax (per $1,000) '14..$3.25
Population in 1910 ___ 25,119
INT. at County Treasurer's office.

HOLMES COUNTY.
Millersburg is county seat.
Bridge Bonds.
5s '13 M-S $28,000...M & S '15-'20
Children's Home Bonds.
5s '13 M-S $8,500..M & S '15-'23
Flood-Emergency Bonds.
5s '13 M-S $4,500c.M & S '20-'22
TOTAL DEBT May 1914...$60,000
Assessed valuation 1913..$24,482,110
State&Co.tax(per $1,000) '13.$3.961
Population in 1910 ___ 17,909
INT. at Treasurer's office.

HURON COUNTY.
Norwalk is county seat.
Road Bonds.
5½s'13 ___ $9,000 ___ 1915-1919
5s '14 ___ 68,000 ___
Bridge Bonds.
5½s'13 M-N$37,000c..M & N '14-'26
Children's Home Bonds.
5s '12 J-D $36,000c.J&D 1 '15-'32
Court-House Bonds.
5s '12 M-S $46,000c..M&S 1 '15-'26
5½s'13 F-A 39,000c..F & A '15-'34
BOND. DEBT Oct 5 '14.. $171,000
Assessed valuation 1914..62,800,000
State&Co.tax(per $1,000) '14..$3.40
Population in 1910 ___ 34,206
INT. at office of County Treasurer.

IRONTON.
This city is the county seat of Lawrence County. Incorp. in 1851.
Refunding Bonds.
5s '14 ___ $9,200 ___ 1934
Flood-Emergency Bonds.
4s '13 ___ $10,000 ___
Memorial Hall.
4s '07 A-O $19,000c...Apr 1 1927
Fire Department Bonds.
5s '04 J-D $5,000c...June 1 1924
4s '13 ___ 9,000 ___
Smallpox Epidemic Bonds.
5s ___ M-S $15,000c...Sept 1 1923
Street Bonds.
5s ___ M-S $25,000c...Sept 1 1923
5s ___ M-S 30,000c...Sept 1 1915
4s '12 J-D 25,000c...June 1 1915
5s '12 J-D 6,120c..June 1 '15-'22
5s '14 J-J 37,500c...July 1 1934
5s '15 M-S 12,200c...Mar 1 1935
Sewer Bonds.
4s ___ M-N $2,000c..Nov 1 '15-'18
4s '04 J-D 25,000c...June 1 1924
4s '09 J-D 15,000c...July 1 1929
4s '11 A-O 15,000c...Apr 1 1931
4s '12 J-D 25,000c...June 1 1932
Sidewalk Bonds.
5s '10 J-D $1,000...Dec 1 '15-'20
Water Bonds.
5s '04 M-S $5,000c...June 1 1924
4s '06 M-N 50,000c...Nov 1 1926
4s '07 J-D 50,000c...Dec 1 1927
4s '11 M-S 18,000c...Mar 1 1931
4s ___ A-O 6,000c ___ 1931
Refunding Water Bonds.
4s '07 J-J $16,000c...July 1 1927
4s '06 J-J 90,000c...Jan 1 1926
4s '06 J-J 20,000c...July 1 1926
4s '11 M&S 18,000c ___ 1931
Refund. Sewer & Street Bonds.
4s ___ June $44,500c..June 15 1925
BOND. DEBT Apr 1915...$599,959

Floating debt ___ 22,600
Sinking fund ___ 56,218
Tax valuation 1914 ___ 16,000,000
Tax rate (per $1,000) 1914...$14.00
Population in 1910 ___ 13,147
INTEREST on the special assessment bonds is payable at the City Treasury; on all other bonds at the Nat. Park Bank, New York City.

JACKSON COUNTY.
Jackson is the county seat.
Turnpike Bonds.
4s ___ M-N$30,000c...May 4 '16-'18
4s ___ A-O 50,000c...Apr 1 '16-'20
4s ___ A-O 40,000c...Apr 1919-'21
4s ___ A-O 100,000c...Mar 1922-'26
4s ___ A-O 100,000c...Apr 1 '27-'31
Infirmary-Building Bonds.
4s '06 J-D $24,000c June 30 '15-'26
BOND. DEBT Apr 1915...$354,000
Assess. val. '14 (act. val.) 19,500,000
County tax (per $1,000) 1914...$5.00
Population in 1910 ___ 30,791
INTEREST on the infirmary bonds payable at Treasurer's office.

JACKSON TOWNSHIP.
P. O. Fostoria, Seneca County.
Road Bonds.
4½s'12 M-S $30,000c.M&S 1 '15-'22
5s '14 M-S 35,000 ___ 1915-1924
5s '14 M-S 33,000 ___ 1916-1925
(see V. 100, p. 1019, for maturity)
TOTAL DEBT Oct 3 '13.. $40,000
Assessed valuation 1913...4,063,170
Population in 1910 ___ 2,122
INT. at Commercial Bank & Sav. Co., Fostoria.

JEFFERSON COUNTY.
County seat is Steubenville.
Inter-County Road No. 7.
5s '15 F-A $11,000 ___ 1916-1921
Children's Home Bonds.
5s '14 J-D {$5,000..June 1 '15-'19 / 5,000..Dec 1 '15-'19
Bridge Bonds.
4½s'12 A-O $50,000..A & O '14-'32
Infirmary Bonds.
4s '05 M-N $5,000 ___ Nov 1915
Hospital Bonds.
4s '11 M-S $28,000...M & S '14-'21
Refunding Bonds.
4s '05 A-O $116,000..June 1915-'20
BOND. DEBT June 1 '15. $105,500
Total valuation 1914 ___ 83,265,600
(Assessment is actual value.)
County tax (per $1,000) '14..$2.80
Population in 1910 ___ 65,423
INTEREST payable at Co. Treas.

KENMORE.
This village is in Summit County.
Organized April 6 1908.
Water Bonds.
4s '12 J-D$100,000 ___ Dec 23 1942
5½s'14 M-N 35,000 ___ Nov 1 1934
Street Bonds.
6s '14 ___ 300...Sept 15 1919
Sewer Bonds.
4s '12 J-D $70,000 ___ Dec 23 1937
BOND. DEBT Apr 19 '15. $364,925
Assessed val. 1914 ___ 6,652,600
Total tax rate (per $1,000) '14 $10.20
Population in 1910 ___ 1,561
INT. at Village Treasurer's office.

KENT.
This village is in Portage County.
General Sewer Bonds.
5s '15 ___ $90,000 ___
Refunding Bonds.
6s '92 M-S $70,000c.Mar 1 '16-'22
5s '02 J-J 33,389c.Jan 1 '18-'23
TOT. BD. DT. Oct 1 '14.. $179,233
Total assessed val. 1914.. 4,953,790
Total tax (per $1,000) 1913...$15.20
Population in 1910 ___ 4,488
INT. on general bonds payable at Chase Nat. Bank; on assessment bonds at the Village Treas. office and City Banking Co. in Kent.

KENTON.
This city is in Hardin County.
Water Works 5s, 1919 ___$35,000
Ref ___ 5s, 1920 ___ 9,000
Refunding {4s 1925 ___ 49,000 / 3.90s, 1924 ___ 50,000
General Im- {5s, 1918 ___ 20,000
provement {4½s, 1920 ___ 15,000
City Building 4½s, 1917 ___ 5,000
{4½s ___ 23,000
{4½s ___ 15,500
Paving {4s ___ 10,200
{4s ___ 16,000
{4½s ___ 1,500
{4½s ___ 18,000
Water-main extension, 4½s 3,440
BOND. DEBT Nov 1912...363,000
(Assessment about actual value)
Total tax (per $1,000) 1912..$14.70
Population in 1910 ___ 7,185

KNOX COUNTY.
Mount Vernon is county seat.
Bridge Bonds.
5s ___ $5,000c ___ 1915
5s ___ J-J 20,000c ___ 1915-1918
Jail Bonds.
5s ___ A-O $40,000c ___ 1915-1918
Children's Home Bonds.
5s ___ A-O $15,000c ___ 1915-1918
Flood Emergency Bonds.
5s ___ A-O $73,000c...A&O '15-'29
TOTAL DEBT Apr 1915..$153,000
Sinking fund ___ 12,000
Assess. val. '14 (abt. act.) 48,344,030
State&Co.tax(per $1,000) '14...$9.94
Population in 1910 ___ 30,181
INT. payable in Mount Vernon.

LAKE COUNTY.
County seat is Painesville.
Court House and Jail Bonds.
4½s'07 M-S$166,500c ___ 1915-1934
(See V. 85, p. 1476.)
Road and Bridge.
5s ___ M-S $10,000c...June 1 1919
5s ___ M-S 4,000c...July 1 1916
4½s ___ 16,500.M&S 1 '15-'20
4½s'11 M-S 67,000c...M&S '15-'21
(See V. 92, p. 1656, for maturity)
4½s'13 M-S 53,500cM&S 1 '15-'33

LAKE COUNTY (*Concl.*)—
4½s　--- 115,000....Sept 1 1934
4½s　--- 17,000....Sept 1 1925
　Agricultural Society (Fair Gds).
4s '12　M-S $40,000c.Sept 1 '21-'27
4½s'13 M-S　40,000c....M&S '23-'29
BOND. DEBT May 1 '15. $535,000
Sinking fund................17,032
Assessed valuation 1914..53,213,330
State&Co. tax (per$1,000) '14..$2.58
Population in 1910............22,927
　INTEREST at County Treasury

LAKEWOOD.
This city is in Cuyahoga County.
Incorp. May 4 1903, became a city
Feb. 17 1911. The question of annexation to the city of Cleveland was
defeated Nov 8 1910. New city
charter adopted July 22 1913.
　Refunding Bonds.
5s '13　A-O $35,000....Oct 1 1923
　Public-Impt. Bonds.
4½s'12 A-O $92,000....Oct 1 '21-'39
5s '13　A-O　57,000....Oct 1 '20-'31
5s '13　A-O　18,400....Oct 1 '15-'33
5s '13　A-O　14,000....Oct 1 '16-'29
5s '15　A-O 100,000....Oct 1 '21-'40
　Fire and Police Bonds.
4½s'12 A-O $15,000c....Oct 1 1921
5s '13　A-O　7,000....Oct 1 '15-'22
　Sewage-Disposal Works.
5s '14　--- $16,500....Oct 1 '16-'32
　Municipal Bldg. Bonds.
5s '13　A-O $25,000....Oct 1 1935
　Lighting Bonds.
6s '96　A-O　$2,000.....1915-1916
4½s'00 A-O　5,000.....1915-1916
　Water Bonds.
5s '08　M-S $3,000....Oct 15-'18
5s　--- A-O　15,000....Oct 1 1926
　Intersection Bonds.
5s '05　A-O $30,000....Oct 1 1920
5s '05　A-O　750.......Oct 1 1915
5s '07　A-O　49,678..Oct 1 '17-'18
5s '08　A-O　19,000....Oct 1 1926
4½s'12 A-O　7,500....Oct 1 '15-'22
5s '14　--- 16,500....Oct 1 '16-'32
　Municipal Site Bonds.
4½s　--- A-O $15,500....Oct 1 1921
　General Street Bonds.
5s '09　A-O $12,000...Apr 1 '16-'27
5s '10　A-O　18,000....Apr 1 1927
5s '10　A-O　18,340c...Oct 1 1920
5s '13　A-O　28,000...Apr 1 '16-'29
5s '14　A-O　36,000...Oct 1 '21-'29
5s '14　--- 30,000....Oct 1 '16-'30
　General Sewer Bonds.
4s '00　A-O$112,000.....1915-1942
4½s'02 A-O　33,000.....1915-1930
GEN. BD. DT. Apr 12 '15. $728,168
Assessment debt (addl)... 804,738
Sinking fund...........67,480
Assessed valuation 1914..40,639,260
Actual val. 1914 (est).... 42,000,000
Tax rate (per $1,000) 1914...$11.20
Population in 1910........15,181
　INT. at Cleveland Tr. Co., Cleve.

LAKEWOOD SCHOOL DISTRICT
4s '99　Oct　$5,000c....1915-1919
4s '01　Oct　2,000c....1915-1916
4½s'03 Oct　42,000c....1915-1928
4½s'06Sept [87,000c.....1915-1943
　　　　　1,000c.........1944
4s '05　M-S　5,000c.Sept 1 '15-'33
　($500 every two years.)
4½s'08 A-O　36,000c..Oct 1 '15-'32
4½s　--- A-O 140,000....Oct 1 '15-'42
4½s'12 A-O　45,000c..Oct 1 '16-'24
5s '13　A-O [4,000c....Oct 1 1920
　　　　　45,000c...Oct 1 '21-'29
5s '14　A-O [2,000c....Oct 1 1924
　　　　　50,000c...Oct 1 '25-'34
5s '15　A-O 150,000c...Oct 1 '20-'49
BOND. DEBT Apr 3 '15....$614,000
Assessed valuation 1914..40,639,260
School tax (per $1,000) 1914...$5.19
Population in 1915 (est)....30,000
　INT. payable in Cleveland at Clev-
Tr. Co. and Cit. Sav. & Tr. Co.

LANCASTER.
This city is in Fairfield County.
Incorporated Feb. 24 1831.
　Armory Site Bonds.
5s　--- $10,000....Dec　1924
　Hospital Bonds.
4s '06　J-D $24,000c....Dec　1936
5s '13　Dec　50,000....Dec 1 '15-'24
　Market House Bonds.
4s '05　Mar $10,000c.... Mar 1920
　General Street Bonds.
5s　--- $2,000.....June　1916
5s　--- 4,000.....May　1918
5s　--- 7,500.....Mar　1919
5s　--- 10,000....Jan　1922
5s　--- 5,000.....Apr　1922
5s '15　J-J　5,000..Jan 15 '18-'22
5s　--- 8,000.....May　1921
　General Sewer Bonds.
4s　--- $5,000.....Apr　1916
4s　--- 6,000.....Sept　1920
4s　--- 6,000.....Apr　1920
5s　--- 2,000.....May　1916
5s　--- 2,000.....Sept　1918
　Water Works.
4s　--- A-O $13,000....Oct 1 1927
4s　--- A-O　7,000...Apr 15 1918
GEN. BD. DT. May 1 '15..$167,225
Assessment debt..........68,805
Floating debt............6,000
Sinking fund...........36,043
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.

LANIER TWP. RURAL SCH. DIS.
This district is in Preble County.
5s '15　--- $59,000c....A-O '16-'40

LAWRENCE COUNTY.
County seat is Ironton.
　Turnpike Bonds.
5s '15　M-S$100,000....Mar 1 1945
　Court-House Bonds.
4s '06　M-S $130,000cM&S 1 '21-'33
　Bridge Bonds.
4s '06　M-S $10,000c...Sept 1 1916
5s '13　M-S　20,000c...Mar 1 1923
BOND. DEBT Oct 26 '14 $$16,000

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.
4½s'10 J-J　$30,000c....Jan 1 '15-'16
5½s'13 M-N 24,000....Nov 1 '17-'18
　Pike Bonds.............$359,000
TOT. BD. DT. Dec 1914.. 857,700
Tot. assessed val. 1914...89,516,550
　(Assessment about full value)
State&Co.tax(per $1,000) 1914 $3.05
Populaton in 1910........55,590
　INT. payable at County Treasury.

LIMA.
This is the county seat of Allen Co.
Incorporated in 1842.
　Sewer Bonds.
4s '99　A-O $42,000c....A&O '15-'25
　Building Bonds.
4s '06　M-S $20,000c....M&S '15-'29
　Funding Bonds.
4½s'12 A-O $35,500c....A&O '15-'27
4s '02　A-O　3,000c....A&O '15-'16
　Refund. Water (*opt. aft. 1920*).
3½s'00 M-S $150,000c&rMch 1 1925
　Refunding Sewer Bonds.
4s '02　A-O $24,000c....A&O '15-'27
　Electric-Light Constr. Bonds.
4½s'08 M-S $62,000c....M&S '15-'30
　Special Assessment 5s...239,346
　Refunding (*Opt. after 1925*).
3½s'09 A-O $100,000c&r.Apr 11930
　General Street Bonds.
4½s'09 M-S $31,000c...M-S 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 $138,000c....Apr 1 1916
4s '02　A-O 120,000c....Oct 1 '15-'26
4s '05　M-S　6,000c...M&S '15-'18
5s '12　--- 100,000....Apr '17-'41
BOND. DEBT Dec 31'14 $1,123,742
Assessment bonds (incl.). 239,316
Water debt (included)... 524,000
Sinking fund............204,030
Total valuation 1914....38,335,640
　(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 office of Sinking Fund
Trustees.

LIMA SCHOOL DISTRICT.
5s　--- M-S $8,400c....Sept '15-'17
5s '07　A-O　14,000c..Apr 29 '15-'28
5s　--- M-S　25,000c....M&S '15-'19
5s '04　J-D　5,000c...Mch 1 '15-'19
5s '05　M-S　6,000c..Mch 1 '15-'20
5s '06　A-O　13,000c..Apr 30 '15-'27
5s '10　M-N　6,000....May 1 '15-'20
5s '10　F-A　14,000c..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 [46,000c....Jan 1 '15-'37
　　　　　23,000....July 1 '15-'37
5s '13　A-O　34,000c..Apr 1 '15-'48
BOND. DEBT Sept 1 '15 $212,700
Assess. val. '14 (½ act.)..38,335,640
School tax (per $1,000) 1914....$4.37
　INT. at First Nat. Bank, Lima.

LISBON SCHOOL DISTRICT.
This district is in Columbiana Co.
5s '15　M-N [$40,000c.May 1 '16-'35
　　　　　30,000.May 1 '36-'45
　INT. at office of Treasurer.

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　$7,500c.....1915-1920
　Infirmary Repair Bonds.
4s '09　J-J $50,000c...J&J 1 '16-'25
GEN. BD. DT. Nov 13 '14..$57,500
Assessm't 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.
4½s'10 M-N [$1,000c....Sept 1 1915
　　　　　73,000c..Sept 1 '16-'40
6s　--- M-S　1,000c...Sept 1 1915
BOND. DEBT April 1915.. $76,250
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.
4½s　--- s-a $77,000c.....1914-1936
　(Part each 6 mos.—see V. 92, p. 751
5s '14　M-S $9,000c....M-S '15-'26
　Refunding Bonds.
6s '14　M-S [$5,000c....Mar 1 16-25
　　　　　2,500c.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.
4½s'12 M-S $20,000c..Sept 15 1932
5s '14　--- 10,000....Sept 15 1934
　Light Funding Bonds.
5s '13　--- $6,000.....1915-1920
5s '13　--- 7,214.65.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　90,000c....Sept 15 1931

　Subway-Construction Bonds.
4½s'12 M-S $75,000c Sept 15 '37-'51
　River Improvement Bonds.
5s '98　--- $12,000..July 15 '18-'31
5s '94　M-S　95,000..Sept 15 '15-'33
4s '03　M-S 200,000..June 15 '33-'72
4½s'01 M-S　14,000c....Nov 1 1917
4½s'07 M-S　50,000c..Sept 15 '27-'36
4½s'05　---　3,000...$3,000 yearly
4½s'09 M-S　15,000c..Sept 15 1919
4½s'10 M-S　19,000c..Sept 15 1910
4½s'12 M-S　25,000c..Sept 15 1932
4½s'12 M-S 12,132.97c Sept15'20-'25
4½s'12　---　5,000..Sept 15 '20-'24
5s '13　--- 17,940.64.Sept 15 '23-'31
　General Sewer Bonds.
5½s'13 M-S $14,000..Sept 15 '15-'23
5s '14　M-S　11,000c Sept 15 '15-'25
　Fire Department Bonds.
4½s'11 M-S $28,000c..Sep 15'17-'22
4½s'08 M-S　17,000...Sept 15 '15-'23
5s '13　M-S　35,000c Sept 15 '20-'26
5s '14　M-S　16,000c.Sept 15 '20-'27
　General Paving Bonds.
4½s'12 M-S $16,500c Sep 15 '15-'18
4½s'11 M-S　1,000....Sept 15 1915
4½s'12　---　44,000...$4,000 yearly
4½s'12 M-S　16,500c.Sept 1 '15-'22
5s '13　M-S　38,500cSept 15 '15-'23
5½s'13 M-S　11,000c.Sept 15 '15-'23
5s '14　M-S [5,000...Sept 15 1915
　　　　　33,000.Sept 15 '16-'26
　Water Bonds.
4½s'04 M-S $14,000....Sept 1 1917
4½s'04 M-N　20,000.....Nov 1 1917
4½s'05 M-S　87,000...Sept 15 1925
4s '10　M-S　50,000....Sept 15 1930
4½s'06　---　12,000...Sept 15 1925
5s '15　M-S　45,000...............
　Refunding River Impt. Bds.
4½s'05　--- $33,000....Mch 15 1920
　City-Hall Bonds.
4s '08　--- $30,000....Sept 15 1931
　Street-Repair Bonds.
4½s'07　--- $5,000....Oct 15 '15-'16
4½s'12　---　5,000...Sept 1915-'16
　Cemetery Bonds.
4½s'07　--- $4,000...$2,000 yearly
5s '14　--- 5,000.Sept 15 '17-'21
　Lake Front Bonds.
4½s'12　--- $1,000...Apr 1 '15-'16
　Water-Front Impt. Bonds.
4½s'12 M-S $1,000c.Sept 15 '20-'24
GEN.BD.DT.May 19 '15.$1,428,418
Assessment debt..........542,669
Floating debt............110,396
TOTAL DEBT May19'15 2,081,484
Sinking fund...........109,339
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.
4½s'08 F-A $18,000c...F&A '20-'24
4s '01　F-A　55,000...F&A '17-'28
5s g '04 F-A　75,000c..F&A '17-'24
4s '06　F-A　15,500c...F&A '25-'30
4s '07　F-A　17,500c...F&A '25-'30
4½s'09 F-A　18,500c...F&A '23-'29
5s '05　F-A　8,000...F-A '15-'16
4s '05　F-A　5,500...F&A '15-'16
4½s'11 F-A　95,000c...F&A '25-'34
5s '14　F-A　60,000c...F&A '16-'25
5s '14　F-A [65,000c......Aug '26-'38
　　　　　60,000c.......Feb '27-'38
5s '14　F-A [6,000...Aug 1 '19-'21
　　　　　4,000...Feb 1 '20-'21
5s '15　F-A　25,000c...F-A '22-'26
BOND. DEBT Apr 1 '15.. $529,000
Sinking fund...........12,513
Assess. val. '14 (2-3 act.)..49,403,140
School tax (per $1,000) 1914....$3.50
Population in 1915 (est.).....35,000
　INTEREST is payable at Chase
National Bank, New York City.

LORAIN COUNTY.
Elyria is the county seat.
Road bonds {4½s 14.....$136,000
　　　　　{5s 14.......37,000
　Bridge Bonds.
4s　--- M-S $15,000c..M&S '15-'16
4½s'11 M-S 48,000c..M&S '15-'21
GEN. BD. DT. May 17 '15 $56,000
Road bonds (add'l).....165,000
Sinking fund...........11,483
Assess. val.'14(abt.act.).130,622,372
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 $40,000c.Mch 1 '16-'19
4½s'08 M-S　10,000c.Mch 1 '16-'17
4½s'09 M-S　90,000c.Mch 1 '16-'24
4½s'10 M-S　20,000c.Mch 1 '20-'21
4½s'10 M-S　90,000c.Mar 1 '16-'21
4½s'11 M-S　20,000c.Mch 1 '22-'23
4½s'12 M-S 100,000c..Sept 1 '24-'28
4½s'12 M-S　75,000c..Sept 1 '28-'30
5s '13　M-S 180,000c..Sept 1 '18-'26
5s '14　M-S 150,000c..Sept 1 '20-'25
5s '14　M-S　20,000c..Sept 1 '18-'19
5s '15　M-S 100,000c..Sept 1 '21-'25
BOND. DEBT May 18 '15 $95,000
Assessed vauation 1914...35,668,435
Road Dist. tax(per $1,000) '14.$2.15
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 $7,500c..M&S 1 '15-'25
　Water-Works Bonds.
5s　--- --- $16,500....Aug 15 1926
　Town-Hall Bonds.
5s　--- --- $24,000....Sept 1 1937
5s　--- ---　3,600....Sept 1 1917
　Assessment Bonds.
4½s　--- --- $3,600 | 5s........$3,924
TOT. BD. DT. May 1 '15... 69,624
Assessed valuation 1914...2,167,010
Tax rate (per $1,000) 1914...$15.00
Population in 1910........1,804

LOWELL SCHOOL DISTRICT.
This district is in Washington Co.
5s '15　A-O $34,000.....1916-1949
TOTAL BONDED DEBT　(?

LOWELLVILLE.
This village is in Mahoning Co.
　Water-Works Bonds.
5s　--- --- [$22,000c...Oct 1 '17-'38
6s '14　Oct [10,000c...Oct 1 '39-'43
　　　　　1,000c....Oct 1 1944
TOTAL BONDED DEBT　(?)
Population in 1910...........1,592
　INT. at office of Sinking Fund
Trustees.

LUCAS COUNTY.
County seat is Toledo.
　Flood-Repair Bonds.
5s '13　J-J $18,790..July18 '15-'23
　Children's Home Impt.
4½s'09 J-J $10,000..July 29 '15-'16
5s '13　M-S　12,500..Sept 9 '15-'27
5s '14　A-O [10,000c.Apr 14 '15-'20
　　　　　5,000c.Apr 14 '21-'25
5½s'14 J-D [2,000....Dec 1 '17-'29
　　　　　13,000..Dec 1 '17-'29
　Armory Bonds.
4½s'91 A-O $60,000c....Apr 20 1941
4½s'92 M-N 13,000c....May 1 1942
　Bridge Bonds.
4½s'04 M-N$22,164....May 2 '16-'24
4½s'04 A-O　37,500c...Oct 12 '15-'24
4½s'05 F-A　44,000c...Aug 15 '15-'25
4½s'08 M-S　55,000.Sept 14 '15-'28
4s '06　M-S　39,000c.Sept 25 '15-'26
4½s'09 J-J　21,000.July 16 '15-'21
4½s'10 F-A　19,000...Aug 22 '15-'21
5s '14　F-A　90,967.67.Aug 16 1915
5s '15　M-S　97,674.42cDept 9 1916
　Hospital Bonds.
4½s'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$500,000c&r. Mar 1 1944
BOND. DEBT Mar 31 '15
　County debt...........$1,213,719
　Stone road bonds......*569,452
　State & Co road bonds...60,105
　Stone & gravel road bds. *739,250
　Certif of indebt.........17,565
TOT. BD. DT. Mar 31 '15 2,591,092
Assessed valuation, real.194,437,690
Assessed val., personal...95,443,720
Total assessed val. 1914.289,881,410
　(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 town-
ship and one-third by assessment
against property.
　INT. on court-house bonds at Met-
ropolitan Tr Co., N. Y.; other bonds
at office of County Treasurer.

MC ARTHUR HUNTSVILLE S.D.
This district is in Logan County.
4½s'12 M-S $28,500c....M&S '15-'33
5s　--- Dec　3,500c.Sept 1 '15-'21
6s　--- M-S　2,500c..opt Mar 1 '14
TOTAL DEBT Apr 3 1915　$34,500
Assess. val. '14 (abt. act.)..2,500,000
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.
　Flood-Emergency Bonds.
5s '13　J-J $25,000c...M&S '14-'30
　Bridge Bonds.
5s '13　M-S $35,000c...M&S '14-'37
5s '14　---　30,000...............
5s '15　M-S 21,450....M-S '16-'24
　(See V. 100, p. 1283, for maturity.)
County debt April 1915... $153,450
Spec'l assess. dt. (add'l)...87,130
Assessed valuation 1914..43,379,400
Tax rate (per $1,000) 1914....$3.05
Population in 1910........19,902
　INT. at office of County Treas.

MAHONING COUNTY.
County seat is Youngstown.
　Experiment Farm Bonds.
5s '15　M-S [$16,000...Mar 1 '16-'23
　　　　　24,000...Sept 1 '16-'23
　Flood-Damage Bonds.
5s　--- M-S $29,000c...M&S '15-'43
　Bridge Bonds.
4½s　--- M-S $219,000cSept 1 '15-'21
5s '13　M-S　17,000c.Sept 1 '15-'31
　Hospital Bonds.
4½s'14 M-S$40,000...Sept 1 '15-'34
　Road Bonds.
4½s'14 M-S $22,600...Sept 1 '15-'24
5s '14　M-S　10,000...Sept 1 15-'24
　Children's Home.
4½s　--- M-S $3,000c...Sept '15-'16
　Infirmary Bonds.
5s　--- M-S $10,000c.Sept 1 '15-'16
4½s　--- M-S　9,000c.Sept 1 '15-'17
　Court-House and Jail Bonds.
4s　--- M-S$1,020,000c.M-S '15-'37
4s　--- M-S 4$4,000c....M-S '15-'35
TOT. BD. DT. Apr 1915 $1,853,000
Assessed valuation 1914.230,000,000
　(Assessm't 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 $20,000c...F&A '15-'16
5s '08　F-A　40,000c...F&A '15-'22
5s '07　A-O　50,000c...A&O '15-'19
5s '08　F-A　48,000c...F&A '15-'22
5s '09　F-A　80,000c...F&A '15-'24
4½s'09 F-A 108,800c...F&A '15-'31
4½s'11 F-A 109,600c...F&A '15-'36
4½s'12 A-O 185,000 F&A 15 '15-'35
5s '13　F-A 144,000c...F&A '15-'38
5s '14　F-A 100,000c...F&A '15-'34
5s '14　F-A [20,000c.Feb 15　15-'34
　　　　　40,000c.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.
4½s M-S $28,000c..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
4½s'08 M-S 13,000..Sept 1 '15-'27
4s M-S 30,000..Sept 1 '15-'29
4½s M-S 100 ...Sept 1 1915
5s M-S 900...Sept 1 '15-'16
4s 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 J-J $1,500..July 13 '15-'17
4s M-S 10,000..Sept 1 '15-'24

Fire Station Bonds.
4s M-S $2,500..Sept 1 '15-'16
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-'18
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.
4s F-A $35,000c....Aug 1921

Assessment Bonds (*Jan 1 1912*).
4s&5s s-a $171,150....1912-1917

Water-Works Bonds.
5s A-O $4,000c....Oct 23 1915
4s M-S 5,000c..Sept 1 '15-'16
4s M-S 2,000c..Sept 1 '15-'16
5s M-S 4,000c.Sept 1 '15-'16

Sidewalk Bonds.
5s M-S $250..Sept 1 '15-'16
5s M-S 700...Sept 1 '15-'16
GEN. DEBT Jan 1 1914. $329,500
Assessment debt........ 187,250
Sinking fund............. 63,979
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

4½s'05 M-S $16,000c...M&S '19-'23
4½s'04 M-N 15,000c..Nov 1 '15-'19
4½s'04 F-A 18,000c....Aug '15-'19
4½s'06 M-S 18,000c...M&S '16-'24
4½s'08 M-S 35,000cM&S 15 '20-'28
4s '11 M-S 95,000c...M&S '15-'28
4s '12 M-S 25,000.Sept 10 '15-'39
5s '14 M-S 118,000...M-S '15-'44
BOND. DEBT Apr 2 '15.. $340,000
Assessed val. 1914-1915..24,853,910
School tax (per $1,000) '14-'15.$5.41
INT. at Mansfield Sav. Bank.

MARIETTA.

This city is in Washington County. Inc. Dec. 2 1800.

Bridge Bonds.
5s J-J $27,000....J&J '15-'23
5s '13 J-D 114,000c.June 2 '15-'33

Refunding Water Bonds.
4½s A-O $90,000....Jan 1 1920

Funding Bonds.
5s '13 J-D $11,880..Dec 1 '15-'23

Water-Works Bonds.
4½s M-S $10,000....Sept 1921
3½s F-A 100,000c....Aug 1 1931
(Subject to call after 1911.)

Electric-Light Bonds.
5s Aug $15,000...Aug 1 1927
BOND. DEBT June 25 '14 $569,807
Floating debt........... 11,700
Sinking fund (investments).. 87,244
Assessed valuation 1913..16,573,490
(Assessment about actual value.)
Total tax (per $1,000) 1913..$11.70
Population in 1910.......... 12,923
INT. at 1st Nat. Bank. Marietta.

MARIETTA SCHOOL DIST.

4½s M-S $20,000c...Sept '21-'30
4s J-D 24,000c....June 1920
BOND. DEBT April 1915 ...$44,000
Assess. val. '14 (abt.act).18,000,000
School tax (per $1,000) 1914...$3.60
Population in 1913 (est.)....15,000
INT. at First Nat. Bk., Marietta.

MARION.

This city is in Marion County. Incorporated Feb. 22 1830.

Police & Fire Station Bonds.
5s '13 M-N$13,500...M&S '26-'29

Park Bonds.
4s '06 M-S $39,500...M&S '16-'39
5s '13 M-S 3,000c...M&S '15-'17

Street-Improvement Bonds.
4s '06 M-S $15,000....1915-1916
4½s'06 M-S 3,000...Sept 1 '15-'17
4s '06 M-S 11,000..M-S 1914-'16
4½s'06 M-S 16,000...M-S 1915-'16
4s '08 M-S 7,500..M-S 1915-'17
4s '08 M-S 24,000c..M-S 1915-'18
4s '08 M-S 15,000....1915-1918
4s '09 M-S 15,600....M-S 1915-'19
4s '09 M-S 1,840..Mar 1 1915
4½s'11 M-S 29,064c.M&S 1 '15-'21
4½s'11 M-S 1,278....M&S 1915
4½s'11 M-S 879..Mar 1 1915
4½s'12 M-S 3,376.M&S 1 '16-'19
5s '13 M-S 34,744.M&S 1 '15-'28
5s '13 M-S 4,000..Sept 1 '15-'22
     518....Sept 1 1923
5s '14 5,312....1916-1926
5s '14 16,000..Mar 1 '15-'23
     312.50.Mar 1 1928
4½s'07 M-S 6,000c..Mar 1 '15-'20
4s '08 M-S 5,935....1915-1920
4½s11 J-J 6,200c.July 1 '15-'16
5s '14 M-S 11,500....M-S 1 '15-'24
5½s'14 M-S 13,900....M-S '16-'25
5s '15 M-S 5,000..M&S '16-'20

Smallpox-Epidemic Bonds.
5s '13 M-S $2,500...M&S '15-'17

Fire-Department Bonds.

4s '05 M-S $1,000c...Sept 1 1915
4s '11 M-S 20,500c.M&S 1 '15-'24
4s '11 M-S 12,000c...M&S '15-'20
4½s'12 M-S 10,000...Mar 1 '15-'24
4½s'12 M-S 6,000....M&S '15-'20
5s '13 M-S 1,000...Mar 1 '16-'17
     500....Sept 1 1916
5s '14 M-S 10,000....M-S '17-'26
5s '14 M-S 5,000....M-S '17-'21
5s '15 M-S 700....Mar 1 1917
     1,500....Mar 1 '18-'20

Crosswalk Bonds.
4s '09 M-S $1,000 1916-1917

Refunding Bonds.
4s '09 M-S $2,000c...M&S '15-'16
4½s'12 M-S 14,000c....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
6s '14 M-S 46,600....M-S '15-'24
5½s'14 M-S 79,000....M-S '16-'25
5s '15 M-S 13,000....M-S '16-'19
     1,000....M-S 1921
4.90s'15M-S 10,000....Mar 1 '20-'29

Sewer Bonds.
5s '04 M-S $27,000c..M-S '15-'23
4½s'08 M-S 2,000....M&S '15-'16
5s '13 M-S 1,500..Sept 1 '15-'17
5s '14 M-S 2,500..Mar 1 '15-'19
     709....Mar 1 1920

Street & Sewer Bonds.
5s '14 M-S $10,000....M-S '16-'25

Lift-Bridge Bonds.
4½s'11 A-O $2,000c...Oct 1 '15-'16

Funding Bonds.
4½s M-S $22,000....M&S '15-'25
4½s'12 M-S 1,500...Mar 1 '15-'17
4½s'12 M-S 17,800.M&S 1 '15-'23
5s '13 M-S 84,937.M&S 1 '14-'23
     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.......... 18,232
INT. payable at City Treas. office.

MARION SCHOOL DISTRICT.

4½s J-J $15,000c...J&J '15-'22
5s M-S 7,200c....1915-1916
4½s J-D 6,000c....1915-1920
4½s'05 J-D 4,000c...J&D '15-'16
4½s'05 J-D 16,000c...J&D '17-'20
4½s'06 J-J 30,000c...J&J '17-'26
4½s'11 M-S 58,150c....1914-1930
4½s'11 A-O 12,500c....Apr 1 1923
4½s'12 A-O 12,500c....Apr 1 1923
4½s'12 A-O 8,000c....A&O '16-'23
5s '13 M-S 48,000....M&S '16-'35
5s '14 M-S 85,000....Sept 1 '21-'40
5s '15 M-S 165,000....M-S '21-'41
BOND. DEBT May 1915 $448,000
Assessed valuation 1913..23,714,380
School tax (per $1,000) 1913...$3.92
INT. payable by the District Treas'r

MARION COUNTY.

Marion is the county seat.
State aid road bonds (5)....$28,500

Bridge Impt. Bonds.
5½s'15 M-S $20,500c...M-S '16-'20
(see V.-99, p. 1926, for maturity)

Emergency Flood Bonds.
5½s M-S $90,500c.Last bds 1919

Refunding Bonds.
5s M-S $7,000c....1915-1916
BOND. DEBT May 15 '15 $146,500
Assessment debt (add'l)....364,475
Certs. of indebt. 6s due '15 20,000
Total assessed val. 1914..62,560,400
(Assessment about 85% actual val.)
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.

Refunding Bonds.
6s '14 A-O $10,000....A-O '20-'29

Mill Creek Purification Bonds.
5s '13 M-N$120,000.May 20 '28-'53
($20,000 every 5 years.)
GEN. BD. DT. Nov 9 '14.. $211,150
Assessment debt............176,190
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 $76,000c..M&S '15-'23
BOND. DEBT Oct 1 '14.. $76,000
Floating debt.............. 9,600
Assessed valuation 1913..4,430,000
(Assessment about full value.)
INT. at District Depository.

MASSILLON.

This city is in Stark County. Incorporated as a village in 1853.

Public Service Dept. Bonds.
5s '15 A-O $6,000c.Apr 1 '20-'25

Public Impt. Bonds.
4½s'12 --- $10,000....1915-1919

City Hall Bonds.
4½s'06 A-O $2,000....A&O '15-'16
4½s'09 M-S 6,000....M&S '15-'20
4½s'08 A-O 30,000....Oct 1 '15-'20
4½s'08 July 2,500....1915-1919
4½s'11 --- 800....1915

Fire & Police Patrol Bonds.
5s '13 M-S $7,000....A-O '17-'21

Street Bonds (*City's share*).
4½s'09 Aug { 7,000....1915-1921
     450....1922
4½s'09 July 6,300....1915-1923
4½s'11 M-N 3,150c.May 1 '15-'17
4½s'12 J-D 6,250c..Oct 1 '15-'20
5s '13 A-O 8,975....1915-1923
5s '15 A-O 10,700....1919-1922

Fire-Dept. Bonds.
4½s'06 May $4,000c....May '15-'18
4½s'12 M-N 4,000c.May 1 '15-'18
5s '15 A-O 8,600c.Apr 1 '20-'28

Sewer (*City's Share*).
4½s J-D $4,500....1915-1919
4½s'12 --- 465....1915
4½s'13 A-O 9,800....1915-1924

Viaduct Bonds.

5s '14 M-S $20,000c.A&O '17-'22..

Miscellaneous.
4½s'11 --- $2,000....1915-1916
Paving & Sewer (City's share).
4½s'10 Aug $2,000....1915-1916

Flood-Repair Bonds.
4½s'13 A-O $15,000....1915-1922
GEN. BD. DT. May 2 '15.. $187,945
Assessment debt (add'l)....41,853
Sinking fund............. 33,668
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 $34,000c...M&S '15-'22
4s '05 M-S 16,000c...M&S '15-'22
4s '11 J-D 11,000c...M&S '15-'25
4s '12 M-S 94,000c....$1,500 due
each 6 mos. beginning Mch 1 1913.
4s '09 A-O $5,000c...A&O '15-'19
4s '10 M-S 16,000....M&S '15-'30
4s '10 M-S 7,000c...M&S '15-'21
4s '12 M-S 34,000c....M&S '15-'31
5s '13 M-S 36,000c....M-S '15-'50
5s '14 M-S 9,000c..Mar 1 '16-'33
     8,500c..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.
4½s'07 A-O $60,000c 1937
5s --- 11,000........1937
5s --- 6,000.opt. after 1907

Refunding Bonds.
5½s'15 F-A $2,500..Sept 1 '22-'23

Street Bonds.
5s '11 F-A $7,000c..Feb 1 '15-'21
4½s'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 Citizen's National Bank in New York.

MEDINA.

This village is in Medina County.

General Street Bonds.
5s '12 Sept $2,000c.Sep 15 '15-'18
5s '02 --- 6,500..Feb 16 '16-'28
5s '04 --- 3,500.Aug 15 '15-'18
5s '04 --- 1,000..Feb 15 '15-'17
5s '04 --- 3,500..Feb 15 '16-'22
5s '04 --- 1,500..Jan 1 '16-'18

Library Bonds.
4s '05 --- $5,000..Feb 28 '16-'30

Sewer Bonds.
4s '07 M-S $23,000c...Sept '21-'34
5s '07 --- 4,802 25 Mar 1 '16-18
5½s'14 --- 3,221.26Apr 1 '16-'25

Fire Engine Repair Bonds.
6s '14 --- $425....Feb 1 1916

Water Bonds.
5s '97 --- $2,500..Aug 15 '15-'17
4s '07 M-S 4,500..Sept 1 '16-'31
5s '08 M-S 4,500.Mar 15 '16-'24
5s '09 M-S 1,000.Mar 15 '16-'17
5s '12 J-D 3,000c.June 1 '15-'20
6s '14 --- 2,500..Sept 15 '16-'20
GEN. BD. DT. Apr 10 '15..$99,023
Cert. of indebtedness...... 200
Assessment debt (add'l)....11,811
Sinking fund.............. 4,585
Assessed valuation 1914...3,726,550
Total tax (per $1,000) 1914...$15.03
Population in 1910..........2,734
INT. payable at Village Treasury.

MEDINA SCHOOL DIST.

4½s M-S $30,000 1915-1931
TOT. BD. DT. Apr 1915...$30,000
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.

MENTOR TOWNSHIP.

This township (P. O. Mentor) is in Lake County.

Town Hall Bonds.
     $1,000..Apr 1 '16-'17
6s '14 J-D { 500....Oct 1 1916
     600....Oct 1 1917

Road Bonds.
5s '15 M-S {$30,000....M-S '17-'26
     1,000....Mar 1 1927
TOTAL BONDED DEBT......(?)
Population in 1910..........1,977
INT. at Cleveland Trust Co., Willoughby.

MERCER COUNTY.

County seat is Celina.

Bridge Bonds.
5s '04 F-A $20,000...F&A '15-'24
4½s'12 A-O 13,000c...Oct 1 '15-'23
5s '14 J-J 30,000....Jan 15 '18-'27
5s '15 A-O 45,000..Apr 15 '20-'22
(see V. 100, p. 1283, for maturity)
TOTAL DEBT Apr 1915
(including $63,000 general
bonds and $525,420 assess.
bonds)........$588,420
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 $465,000.Sept 1 '15-'28

Experimental Farm Bonds.
5s '11 J-J $6,000c...J&J '15-'16

Bridge Bonds.
5s --- $64,000....
Road bonds.............$36,500
BOND. DEBT Apr 1 1915.. 587,500
Sinking fund............. 36,816
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 $10,000c.June 2 '19-'28
5s '14 J-D 3,000....Feb 1 '20-'22

City Building Bonds.
4s J-D $10,000c.June 1 '25-'29

Water Bonds.
4½s'04 M-S $80,000c....Mch 1 1934
(Subject to call Mch 1 1924)

Sewer Construction Bonds.
4s '07 M-N $1,000c.May 15 1916
4s J-J { 15,000..July 15 '15-'23
     3,000c...Aug 1 1924
5s '14 F-A { 1,000c.Aug 1 1925
     5,000c..Aug 1 1926
5s --- 4,500..Apr 1 '24-'26

General Street Bonds.
4s M-N $6,400..Nov 2 '15-'18

Electric Light (*opt. aft. 1925*).
5s '05 F-A $19,000c....Feb 1 1930
GEN. BD. DT. Jan 1 '15.. $150,900
Assessment debt (add'l)..... 9,409
Sinking fund............. 33,410
Assessed valuation 1914...4,826,950
Total tax (per $1,000) 1914...$13.52
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 $42,500c.Nov 11 '15-'31
BOND. DEBT Apr 1915...$42,500
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 1837. Commission government adopted Aug. 8 1913.

Fire Department Bonds.
4½s'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.
5s '13 J-J $22,000c.July 1 '23-'27

Water Bonds.
4s '99 J-J $24,000c........1923
4s '81 M-N 15,000c..Nov 25 1916
4s '03 A-O 22,000c...Oct 1 '15-'25
4½s'12 J-D 32,000c.June 1 '15-'46
4½s'12 J-J 9,000c..July 1 '15-'32
5s '15 A-O 5,000....A-O '16-'25

Street Paving (*City's Portion*).
4½s'08 A-O $5,847.84c Apr1'15-'18
4½s'08 F-A 4,800c.Aug 15 '15-'18
4½s'08 J-D 481.48cDec 1'15-'18
4½s'09 F-A 13,620c.Aug 1 '15-'20
4½s'08 A-O 713.56c..1915-1918
4s '04 A-O 500c........1915
4s '07 M-N 3,993c....1915-1917
4½s'11 J-D 23,000c....1915-1942
4½s'11 F-A 8,000c.Aug 1 '15-'22
4½s'12 M-N 8,000c.May 1 '15-'18
4½s'12 J-D 22,894.60 Dec 1 '14-'22
5s '13 A-O 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 $14,000c....Aug 1 1921
4s '05 J-D 18,000c....June 1 1922
4s '09 M-S 27,000c....1915-1941
4s '10 A-O 94,000c..Apr 1 '15-'61
4½s'11 F-A 13,000c.Aug 15 '15-'27
4½s'12 F-A 14,000c..Aug 1 '15-'28
4½s'12 Dec 14,000c..Dec 1 '15-'28
5s '14 J-D 15,000c..June 1 '15-'29

Park Bonds.
3½s'99 J-D $25,000c...Dec 1 1930
4s '00 F-A 75,000c...Feb 1 1930
(Subject to call after Feb 1 1920)
GEN. BD. DT. Apr 1915..$956,149
Water bonds (incl.)........ 98,000
Assessment debt (add'l)....385,000
Sinking fund.............. 15,515
Assess. val. '14 (abt. act.) 22,443,530
City tax (per $1,000) 1914...$12.00
Population in 1910..........13,152
INT. payable at Nat'l Park Bk.N.Y.

MIDDLETOWN SCHOOL DIST.

5s '91 --- $5,000....July 21 1916
4s '03 A-O 16,000c...Oct 1 '15-'30
4s '05 J-D 5,000c.June 1 '22-'23
3.65s'06 A-O 18,000c.Apr 16 '17-'21
4s '08 J-J 12,000c.July 24 '42-'44
3.65s'06 M-S 68,000c.Sept 1 '23-'41
4s '10 J-J 11,000c.Jan 21 '23-'33
4½s'10 F-A 125,000c.Aug 1 '15-'50
4½s'12 J-D 18,000...Dec 1 '15-'32
5s '13 F-A 65,000c.Aug 1 '20-'25&30
BOND. DEBT Apr 16 '15..$347,000
Assess. val. '15 (abt. act.) 28,951,930
School tax (per $1,000) 1915..$3.64
Population in 1914 (est.)....16,500
INT. at Nat. Park Bank, N. Y.

MILFORD SCHOOL DISTRICT.

This district is in Clermont and Hamilton counties.
4½s'11 M-N$44,000c....1915-1952
BOND. DEBT Nov 1912...$50,000
Assessed valuation 1911...1,300,000
School tax (per $1,000) 1911..$4.10

MINERVA SCHOOL DISTRICT.

This district is in Stark County.
5s '15 A-O $65,000c...Apr 30 '16-'45
INT. at Minerva Sav. & Tr. Co. or Kountze Bros., N. Y.

MINGO JUNCTION.

This village is in Jefferson County. Inc. in 1883. Pop'n 1910, 4,049.

Sewer Construction Bonds.
5s '07 Dec $50,000c.Dec 16 '17-'32

Funding Bonds.
4.90s'08 J-J $13,500c..Feb 16 1918
(or may be extended to 1923)
BOND. DEBT Apr 20 '15..$63,500
Floating debt............. 2,000
Sinking fund............. 23,291
Assessed valuation 1914...5,726,240
Total tax (per $1,000) 1914..$13.00
INT. at First Nat. Bk., Mingo Jct.

MONTGOMERY COUNTY.
County seat is Dayton.
Infirmary-Building Bonds.
4½s'08 J-D $65,000..June 15 '15-'27
5s '15 F-A 10,000..Feb 8 '16-'25
5s '15 F-A 5,000..Feb 8 '16-'25
State and County Road.
4½s J-D $18,000....June 1919
Inter County Road Bonds.
5s '14 M-S $92,100..Sept 1 '15-'24
5s '15 A-O { 2,000...Apr 1 '16-'17
{16,000...Apr 1 ' 8-25
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 '14 J-J 10,000...Jan 5 '16-'20
Flood Emergency Bonds.
5s '13 J-D $300,000..J'ne 1 '23-'42
Bridge Bonds.
4s '07 M-N$20,000c..Nov 1 '15-'18
4½s'08 J-D 6,000...Dec 1 1919
4s '09 A-O 8,000c..Apr 1 '16-'19
4½s'11 A-O{ 2,000c..Apr 1 1916
4½s J-D 18,000....June 1 1919
4½s J-D 8,000....July 1 1918
4½s'11 A-O 9,000c.July 15 '15-16
4½s'12 ... { 8,000..May 1 '16-'19
{1,000....May 1 1920
5s '13 M-S 12,000...Mar 1 '16-'21
5s '13 M-N 14,000c.Nov 1 '15-'21
5s '14 M-N 13,125c.May 1 '16-'22
5½s'14 M-N {14,000..Nov 5 '15-'21
{1,000....Nov 5 1922
5s '15 M-N {14,000..May 4 '16-'22
{1,000....May 4 1923
Memorial-Building Bonds.
4½s'07 A-O $145,460c.Oct 1 '15-'24
4½s'10 F-A 15,000..Aug 1 '15-'20
CO. BD. DT. Apr 1 '15....$845,015
Assess. val.'14(60%act.) 226,234,310
State & Co. tax(per$1,000)'14 $3.14
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
5½s ... 22,000....Oct 15 1923
4½s ... 19,000....Aug 1 1924
4½s ... 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

MONTPELIER SCHOOL DIST.
This district is in Williams Co.
4½s'14 M-S $75,000c...M-S '16-'45
(see V. 99, p. 68, for maturity)
TOTAL BONDED DEBT......(?)
INT. at Farmers' & Merchants'
State & Savings Bank, Montpelier.

MORRAL VILLAGE SCH. DIST.
This district is in Marion County.
5s '15 M-S {$19,000c Mar 1 '16-'34
{18,000c Sept 1 '6-'33
TOTAL BONDED DEBT......(?)
INT. at Morral Banking Co.

MORROW COUNTY.
County seat is Mt. Gilead.
TOT. BD. DT. Sept 1 '14...$273,138
Assessed valuation 1914..26,272,790
State & Co. tax (per $1,000)'14.$3.45
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 15 '15.$41,900
INTEREST at Clerk's office.

MOUNT VERNON.
This city is in Knox County. In-
corporated 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 $3,600c...Aug 1 1917
5s Apr 2,500c...Apr 1 1917
5s M-N 7,650c...Nov 1 1917
4½s F-A 1,000c...Aug 1 1915
5s M-N 1,200c...May 1 1917
4½s'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.)
Population in 1910..........9,087
INTEREST payable at office of
Sinking Fund Trustees. Mt. Vernon

MOUNT VERNON SCHOOL DIST.
4s '07 M-S $21,000c.Mar 1 '16-'22
4s '10 J-D 26,000c...Dec 1 1930
(Subject to call Dec 1 1915.)
BOND. DEBT Apr 1 '14... $55,000
Assessed val. 1913 (about)12,000,000
(Assessment about actual value.)
INTEREST payable in Mt. Vernon

MUSKINGUM COUNTY.
County seat is Zanesville.
Emergency Flood Bonds.
4½s ... $100,000....Apr 1 1923
5s ... 100,000..Mya 1 '15-'24
5s ... 75,000...July 1 '15-'23
5s '13 M-S 200,000..May 1 '15-'24
5s '14 J-D 200,000c.Dec 1 '25-'28
Highway Bldg. Bonds.
5s ... $45,500...July 1 '15-'18
5s ... 100,000c...Oct 1 '15-'23
State-Aid Road Bonds.
5s '15 J-D {$11,000..June 1 1919
{12,000....June 1 1920
Children's Home Bonds.
4s '09 J-J $30,000c...May 1 1924
4s '11 J-D 15,000c...Dec 1 1926
Funding Bonds.
4½s'04 J-D $75,500..Dec 1 '21-'24
5s M-S 25,000....Mar 1 1919

Bridge Bonds.
4s M-N$120,000...May 1 '15-'29
5s A-O 46,000...Apr 1 '15-'17
5s M-S 7,000....Sept 1 1918
4s '10 J-J 225,000c..July 1 '19-'31
BOND. DT. May 14 '15..$1,315,500
Assessed valuation 1914...67,000,000
(Assessment about actual value)
State & Co. tax (per$1,000)'14.$4.40
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.
4½s'12 May $3,000c......1915-1919
Refunding Bonds.
4½s'06 M-S $12,000c...June 15 1931
4½s M-S 25,000....1924
4½s M-S 20,000....1929
4½s M-S 15,000....1919
4s M-S 7,000c.........1915
4½s'09 M-N 10,000c..May 15 '15-'19
Library Bonds.
4½s'11 M-N $1,500c.May 1 '15-'17
GEN. BD. DT. Mar 1913..$119,700
Assessment debt...... 41,026
Assess. val. '12 (abt. act.) 3,741,910
Total tax (per $1,000) 1912...$15.00
INT. at Village Treas. office.

NELSONVILLE SCHOOL DIST.
4s '07 M-S $21,000c..Sept 1 '15-'36
22,000c..Mar 1 '15-'37
BOND DEBT Oct 5 '14... $45,000
Assess. val. '13 (abt. act.)-4,024,780
School tax (per $1,000) 1913..$5.50
INT. at People's Bank, Nelson-
ville.

NEWARK.
This city is in Licking County.
General Sewer Bonds.
5s '13 ... $1,000....Feb 1 1918
5s '13 ... 1,000....June 1918
Grade-Crossing Elimination.
5s '14 M-N $240,000.May 1 '33-42
4½s'12 A-O 210,000 Apr 1 '18-'41
Water Bonds.
4½s J-J $300,000....July 1 '15-'32
4½s'08 A-O 85,000....Apr 1 '18-'26
4½s'09 J-J 75,000c...Jan 1 '16-'25
Street Bonds (City's portion).
4½s'08 J-J $17,240....July 1 '15-'23
4½s'08 J-D 6,958.63.June '15-'18
5s '11 F-A 9,405c.Aug 1 '15-'19
5s '12 A-O 7,254c...Oct 1 '15-'23
5s '12 ... 5,400c...Feb '16-'21
5s '12 ... 1,304.04..Dec 1916
5s '13 M-N 23,800...May 1 '24-'27
5s '14 M-N{10,000....May 1 1917
{10,582.22.May 1 1919
5s '14 ... 4,584.61.June 1921
5s '14 ... 6,331.66...July 1921
5s '15 M-S 6,042.62c.Mar 1 1924
Refunding Bonds.
4s '05 F-A $4,000c..Aug 1 '15-'18
5s '04 A-O 52,157c...Oct 1 '15-'23
4½s'09 M-S 4,500...Mar 1 '16-'20
Electric Bonds.
4s '05 A-O $4,000c..Apr 1 '16-'20
Refunding Light Bonds.
5s '92 M-S $17,000...Sept 1 '20-'32
Fire Department Bonds.
5s '06 J-J $3,500c.July 1 '15-'17
5s '14 May 12,000....May 1 1920
GEN. DEBT Apr 5 '15... $911,610
Assessment debt 4s & 5s.. 145,962
TOTAL DEBT Apr 5 '15.. 1,057,572
Sinking fund........ 36,555
Assessed valuation 1914..29,940,055
City tax rate (per $1,000) 1914..$5.45
Total tax (per $1,000) '14....$13.00
Population in 1910........25,404
INTEREST is payable by Sinking
Fund Trustees, Newark, O.

NEWARK SCHOOL DISTRICT.
4s '03 J-D $4,000c..June 15 '14-'17
4½s'04 M-S 5,600c Mar 21 '14-'19
4½s'05 F-A 12,000c.Feb 20 '15-'21
4½s'05 F-A 7,000c.Aug 15 '15-'21
4s '06 M-N 6,000c.May 7 '15-'20
4s '07 M-S 54,000c.Mar 18 '14-'31
4s '08 A-O 11,000c.Apr 23 '15-'25
4s '12 M-N 88,320c.May 1 '15-'37
5s '13 M-N 30,000c.May 20 '14-'32
5s '14 A-O 20,000c.Apr 30 '15-'34
BOND. DEBT June 1 '14...$238,000
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.
This village (P. O. Portsmouth) is
in Scioto County.
Sewer Bonds.
5s '14 J-J $50,000c.July 1 '19-'43
Water Bonds.
5s '14 J-J $42,000c.July 1 '23-'43
Fire-Dept. Bonds.
5s '15 J-J 2,500c.Jan 1 '17-'21
TOTAL BONDED DEBT......(?)
Population in 1910..........1,858
INT. on sewer and fire-dept. bonds
at Portsmouth Banking Co., on
water bonds at Ohio Valley Bank,
Portsmouth.

NEW BOSTON SCHOOL DIST.
This district is in Scioto County.
4½s'13 J-J $29,500c.Jan 24 '23-'52
5s '13 J-J 5,000...July 18 '23-'32
5s '14 10,000....
TOTAL DEBT............(?)
INT. at Portsmouth Banking Co.

NEW PHILADELPHIA SCH. D.
This district is in Tuscarawas Co.
5s '13 J-D $128,000c J&D '14-'35
4s M-S 15,000c.........1920
5s '14 ... {6,000...A-O '16-'21
{14,000...A-O '22-'28
TOTAL DEBT Oct 27 '14.$160,000
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.
4½s'12 M-N$45,000c.May 1 '15-'32
BOND. DEBT Oct 1 1914.. $45,000
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-N$11,000..May 20 '33-34
5s '14 J-D 10,000.June 20 -37-40
5s '14 J-J {5,000...July 1 41-42
{1,500....July 1 1943
5s '14 F-A 70,000c.Aug 1 '15-24
Sewer Bonds (city's portion)
6s'13 J-D $2,000....Dec 28 1924
5s '15 M-S 5,000....Aug 1 '16-'25
Water-Extension Bonds.
5s '14 A-O $10,000...Apr 1 '27-'28
Park Bonds.
5s '14 M-N$16,500..May 1 '44-'46
GEN. BD. DT. May 6 '14 $185,550
Floating debt........ 1,200
Water-works debt (incl.).. 59,429
Spec. assess. debt (add'l).. 130,105
Sinking fund........ 126,121
Assessed valuation 1913..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.
4½s'11 M-S $55,000c.Mar 1 '16-'43
4½s M-S 32,000c.Mar 1 '16-'31
5s '13 J-J 96,000...July 17 '17-48
5s '14 F-A 99,000c..Feb 2 '18-'50
5s '15 A-O 15,000...Apr 1 '16-'18
BOND. DEBT Apr 1 '15.. $299,000
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

NORTHFIELD SCHOOL DIST.
This district is in Summit County.
5s '14 A-O $25,000...Oct 1 '15-'24
TOTAL BONDED DEBT......(?)
INT. at Dime Sav. Bank, Akron.

NORWALK.
This city is in Huron Co. Incorp.
April 1881. Population 1910, 7,858.
Electric-Light Bonds.
5s '14 M-S$100,000...Sept 1 '23-'42
Water Bonds.
5s A-O $15,375c....1915-1925
5s M-S 14,500c....1915-1928
5s M-S 4,160c....1915-1922
General Sewer Bonds.
4½s'07 ...{$6,000....Mch '15-'20
{5,000...Sept '15-'19
BOND. DEBT Sept 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....J-D 15-26
5s '14 A-O 8,000c.Dec 1 '16-'23
TOT. DEBT May 15 '15... $32,000
Assessed valuation 1914..11,287,950
School tax (per $1,000) 1914...$4.00

NORWOOD.
This city is in Hamilton Co., ad-
joining Cincinnati. Inc. as village
July 18 1888; city May 4 1903.
Public Bath Natatorium Bonds.
5s '13 A-O $10,000c...Apr 6 1933
Playground Extension Bonds.
5s '13 J-J $10,500....July 21 1933
Garbage Wagon Equip. Bonds.
4½s'13 A-O $3,500c...Apr 21 1933
Office Equipment Bonds.
4½s'12 J-D $3,500c....Dec 6 1932
Improv't (City's portion).
4½s'12 J-D$130,000....Dec 23 1932
4½s'07 M-N 15,000....Nov 15 1927
4s '10 J-J 41,000....Jan 15 1935
4½s'10 M-N 14,000....Nov 15 1930
4½s'11 J-J 15,672.87.July 7 1931
4½s'12 F-A 4,500....Aug 26 1932
4½s'13 J-J 20,000....July 2 1933
5s '14 ... 6,000....June 6 1934
5s '14 ... 15,645...May 30 1934
Fire Restoration Bonds.
5s '14 ... $2,500....May 16 1934
City-Hall Bonds.
4s '12 J-D $90,000....Dec 30 1932
5s '14 M-N 7,000....Nov 16 1934
Auto Patrol & Ambulance Bds.
4½s'12 J-J $5,000....July 19 1932
Electric Light Bonds.
5s '95 A-O $12,000c...Oct 1 '15-'26
4s '01 M-N 20,000c...Nov 15 1916
4s '02 M-N 10,000c...May 15 1922
4s '03 A-O 10,000c...Apr 15 1923
4½s'04 May 6,000c..May 20 1929
4s '10 A-O 18,000c...Apr 15 1930
General Purpose Bonds.
5s '95 M-S $25,000c...Sept 1 1915
Street Impt. (City's Portion).
4s '08 J-D $90,000....Dec 29 1923
4½s'09 M-N 13,500....May 7 1934
4½s'13 F-A 26,000....Feb 24 1933
5s '14 M-N 18,000....Nov 16 1934
Street Repair Bonds.
4s '03 M-N $3,000c....May 1 1918
4s '03 A-O 20,000c...Apr 16 1930
4s '06 M-N 8,000....May 15 1931
4½s'05 J-J 11,000....July 6 1925
4½s'08 A-O 6,000....Apr 15 1933
4s '09 M-N 6,000...May 12 1934-9
4½s'11 M-N 18,000....May 8 1921
4½s'11 M-N 1,500....May 8 1916
4½s'12 J-J 20,000....July 19 1932
4½s'11 J-J 5,000....July 7 1931
Street Extension Bonds.
4½s'04 May $15,000....Aug 1 1924
4s '05 July 12,000....July 15 1925
4½s'06 J-J 6,000c....July 1 1931
4½s A-O 2,500c...Apr 7 1931
4s '11 J-J 5,000....July 17 1936
4½s'11 F-A 6,000c...Aug 29 1931
4½s'11 F-A 5,000....Feb 14 1932
4½s'12 J-J 5,000c...Nov 25 1932
4½s'10 M-N 1,500....May 21 1930
5s '13 M-S 6,500c...Mar 17 1933

Montgomery Pike Widening Bds.
4s '00 A-O $25,000c...Apr 16 1930
Sherman Ave. Damage Bonds.
5s '03 J-D $1,831.75c Dec 15 '23
Sidewalk Bonds (Vil. Portion).
5s '91 F-A $7,000c.Aug 15 '15-'21
4½s'92 A-O 18,000c..Oct 1 '22-'39
5½s'94 A-J 7,000c...Jan 1 '24-'30
5s '95 J-J 5,000c...July 1 1925
5s '97 M-N 2,000c...Nov 15 1917
4s '99 F-A 5,000c...Aug 15 1919
4s '00 A-O 15,000c...Apr 16 1930
4s '00 M-N 10,000c...May 2 1930
4s '02 M-S 3,500c...Sept 15 1922
4s '03 F-A 2,500c...Aug 15 1923
Sewer, Drain, & Ditch Bonds.
4s '00 A-O $25,000c...Apr 16 1930
4½s'04 J-J 3,900c...Jan 15 1924
4½s'05 J-J 3,100....July 1 1925
4½s'05 M-N 1,100....Nov 25 1925
Sewer Bonds.
4½s'05 J-D $25,000...June 1 1925
4½s'06 J-J 20,000c...July 1 1931
4½s'07 A-O 29,000c...Apr 8 1932
4½s'07 J-D 17,000....June 14 1927
4½s'09 F-A 4,600....Feb 14 1929
4½s'10 A-O 1,500....Oct 24 1930
4½s'12 J-J 22,000....July 19 1932
4½s'13 J-D 3,000....June 18 1933
4½s'13 J-J 1,500....July 1 1933
4½s'13 F-A 1,500....Aug 14 1933
5s '14 F-A 12,000....Feb 9 1934
5s '14 M-S 4,000....Mar 1 1934
Town-Hall Bonds.
4s '06 M-N $3,000c....May 15 1931
Debt Extension Bonds.
4s '00 Apr $22,620.62c 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 1922
4½s'05 F-A 2,067.08. Aug 1 1925
Refunding Bonds.
5s '14 ... $5,000....May 6 1934
5s '14 ... 3,650...July 27 1934
5s '14 M-S 40,000....Sept 8 1934
5s '15 M-S 15,000c...Mar 1 1925
Fire and Police Bonds.
4½s'03 M-N $1,000c...Nov 1 1923
4½s'04 Apr 15,000c...Apr 1 1924
4½s'05 F-A 10,000c...Feb 10 1925
4s '07 J-J 4,000c...July 26 1932
4½s'11 F-A 2,500....Aug 29 1931
4½s'12 M-S 50,000....Mar 21 1932
4½s'08 M-S 2,200....Mar 31 1933
4½s'08 M-N 2,500....Nov 24 1928
4½s'09 J-J 1,500....Jan 30 1929
Water-Main Extension Bonds.
4½s'12 A-O $4,000....Juy 29 1932
4½s'10 A-O 3,000....Oct 24 1930
4s '10 A-O 2,500....Apr 15 1935
Viaduct Bonds.
4½s'08 M-S $8,600...Sept 17 1933
4s '07 J-J 35,000....July 11 1927
Market House Bonds.
4s '07 J-J $35,000....July 11 1932
Water & Light Plant Bonds.
5s '13 F-A$105,000....Aug 6 1933
Water-Works Bonds.
5½s'93 J-J $20,000c.July 1 '15-'22
5½s'93 M-S 22,500c.Sept 1 '15-'23
5s '97 M-S 5,000c...Mch 1 1917
5s '97 M-S 5,000c....Sept 1 1917
4s '00 A-O 15,000c...Apr 16 1930
4½s'04 M-N 6,500c...Mch 1 1924
4½s'04 J-D 2,700c...Dec 1 1924
4½s'04 J-D 4,500...Dec 31 1924
4½s'05 M-N 4,250...May 20 1925
4½s'05 F-A 1,500....Aug 1 1925
4s '06 J-D 25,000....June 1 1931
4½s'06 M-N 5,200...Nov 15 1931
4s '07 J-J 6,500....July 11 1932
4s '07 J-J 34,000....July 15 1937
4½s'08 J-D 5,000....Dec 18 1933
4s '10 A-O 15,500....Apr 15 1930
GEN. BD. DT. Apr 1915..$1,691,768
Water bonds (incl.)...... 326150
Light bonds (incl.)...... 84,000
Assessment debt (add'l).. 315,000
Tax valuation 1914-15....37,445,720
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.

NORWOOD SCHOOL DISTRICT.
4s '09 J-J $125,000c.July 20 '19-48
5s '92 M-S 1,000c....Mch 1916
5s '95 M-S 5,000c...Apr '16-'20
4s '00 M-N 38,000c...May '16-'35
4s '05 J-D 52,000c...June '15-'35
4s '05 J-J 11,000c...July '15-'36
4s '06 M-S 9,000c...Sept '15-'32
4s '10 M-S 19,500c Mar 14 '29-'49
4s '11 J-J 75,000c.July 1 '21-'50
4s '11 A-O 220,000c...Oct '21-'50
4s '12 J-D 55,000c..Dec 16 '22-'49
5s '13 A-O 50,000c..Apr 30 '16-'20
4½s'14 J-D 95,000c.June 8 16-40
BOND. DEBT Apr 3 '15.. $756,500
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.

OAK HARBOR SCHOOL DIST.
This district is in Ottawa County.
5s '08 J-J $1,000....July 27 1915
4½s'11 A-O {36,000c.Apr 1 '16-'33
{18,000c..Oct 1 '16-'33
BOND. DEBT Apr 1915... $55,000
Assess. val. '15 (abt. act.) 2,222,800
School tax (per $1,000) 1915...$7.50
Pop'n in 1915 (est.)...1,700 to 1,800
INTEREST at office of Treasurer.

OBERLIN.
This village is in Lorain County.
Incorporated in 1846.
Paving Bonds (Village's Portion).
4½s'12 J-J $500....Jan 1 1916
Water-Works Refund. Bonds.
3½s'99 F-A{$12,000c.Aug 1 '15-'20
{9,000c.Aug 1 '21-'23
Sewer Bonds (General).
4½s'07 F-A $7,000c.Aug 1 '15-'28
4½s'08 M-S 3,000c.Sep 15 '15-'17
Refunding Bonds.
5s '05 M-S $17,000c...Sept 1 1915
GEN. BD. DT. Dec 31 '14 $53,000
Assessment debt...... 101,220
Sinking funds....... 25,403
NET BD. DT. Dec 31 '13. $128,817
Assess. val. '13 (abt. act.) 6,000,000
Total tax (per $1,000) 1913..$11.80
Population in 1910..........4,365

OBERLIN (Concluded)—
INTEREST on street bonds is payable at Citizens' Nat. Bank, Oberlin; on refunding 5s at State Sav. Bank Co. in Oberlin.

ORRVILLE.
This village is in Wayne County.
Sewer & Disposal Plant.
5s '08   Mar $17,100____Mar 1922
5s '09   Mar   7,500_____Mar 1919
    Water-Works-Ext. Bonds.
4½s'08 M-S $9,000_____Sept 1918
4½s'09 M-S   9,000_____Mar 1919
4½s'10 Sept   5,000_____Sept 1919
    General Street Bonds.
4½s'11 J-J $11,000_____July 1916
5½s'13 J-J   9,000_____July 1923
    Electric-Light Plant.
5s '14   J-J $11,000____July 1929
    Assessment Bonds.
4½s, 5s & 5½s_____ $83,340
GEN. BD. DT. Jan 1 '15__ 108,600
Assessment debt (add'l)___ 83,340
Sinking fund_____ 5,948
Assessed valuation 1914__4,220,805
Total tax rate (per $1,000) '14 $14.20
Population in 1910_____3,101

OXFORD.
This village is in Butler County.
Sewer Bonds.
4½s   July $50,000c ___1935-1951
    Water-Works Bonds.
4½s   Apr $4,000c ___1916-1921
4½s   Sept   25,000c ___1915-1934
5s   Dec   15,000____1920-1922
4½s   Mar   4,500c ___1920-1928
5s '14   J-J   6,500___July 1 '18-'24
    Electric Light Bonds.
5s   Dec $3,500c ___1923-1929
5s   Sept   1,500c ___1915-1917
TOTAL DEBT Apr 3 '15__ $96,500
Assessed valuation 1914__2,485,810
Population in 1910_____2,017
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 $4,000c___A-O '22-'23
    Water-Works Bonds.
5s   --- $92,937.50 ___Sept 1 1926
5s '13   A-O   80,000c___Apr 1 1953
5s '14   A-O   30,000c___Apr 1 1954
5s '13   A-O   10,000____Oct 1 1934
    Street Improvement.
5s   M-S $4,500_____1917
5s   A-O   14,500_____1920
4s   A-O   13,500_____1926
5s '13   A-O   11,500c___Apr 1 '22-'23
5s '13   A-O   3,500c___Apr 1 1924
4s   M-S   4,000_____1917
4s   M-S   6,500_____1923
4½s   A-O   5,500_____1921
4s   J-J   3,400_____1921
5s   A-O   7,500_____1921
5s '13   A-O   3,500c___Oct 1 1925
5s '14   A-O   12,000c___Apr 1 1934
5s '14   A-O   10,000c___Oct 1 '16-'35
    Sewer Bonds.
4½s '14 A-O $60,000c___Apr 1 1934
    Sidewalk Bonds.
5s '14   A-O $5,000__Apr 1 15-19
5s '14   A-O   5,000c___Oct 1'16-'20
    Electric Light Bonds.
4s '08   M-S   _____M-S 1915
4s '09   A-O   9,000c___A-O '24-'26
4½s'10 M-N   1,500c_____1918
4s '07 M-S {3,500c Sept 1 '17-'23
          {3,000c Mar 1 '18-'23
4s '08   A-O   6,500c___A-O '21-'23
4s   M-S   2,000_____1927
4s   M-S   2,000_____1922
5s '14   A-O   5,000c___Apr 1 1934
    City-Hall Bonds.
4s '08   A-O $15,000c___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___July 1 16-23
         { 2,000____July 1 1924
    Infirmary-Building Bonds.
5s '14   A-O $20,000___Apr 1 '16-'25
    Pike Refunding Bonds.
5s '14   M-N$35,900___May 15 '14-'25
    Bridge Bonds.
5s '12   F-A $24,000c___Aug 1 '18-'25
    Experiment Farm Bonds.
5s '11   F-A $15,000c___Feb 1 '15-'20
BOND. DEBT Aug 1 14__ $577,450
Sinking fund_____ 100,000
Assess. val. 1914_____36,198,000
Co. tax (per $1,000) 1914_____$3.79
Population in 1910_____22,730
INTEREST is payable at the County Treasurer's office.

PERRY TOWNSHIP.
This township is in Lake County.
Road Improvement Bonds.
5s '14   M-S $54,000___May 1 '16-'33
TOTAL BONDED DEBT____(?)
Population in 1910_____1,784
INT. at Cleve Tr. Co., Painesv.

PICKAWAY COUNTY.
Circleville is county seat.
Bridge Bonds.
5s '13   M-S$290,000___M&S '15-'43
5s   ---   13,500____Sept 1 1919
4½s   ---   17,500____Mar 1 1930
5s '14   M-S   40,500___M-S '15-'34
5s '14   M-S   20,000___M-S '16-'25
    Funding Bonds.
5s '13   --- $17,000_____
4½s   ---   17,360____Sept 1 1930
    Ditch Bonds.
5s   --- $3,500____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_____1915-1916
    Improvement & Refdg. Bonds.
3½s   J-J $175,000c___July 1 1925
    Refunding Bonds.
4½s   M-S $25,000c___Mar 1 1924
4s '05   M-J   65,000c___July 1 1925
4s '09   M-N   65,000c___May 1 1929
4s '09   M-S   50,000c___Sept 1 1929
    Fire Department Bonds.
4½s   M-S $35,000c___Mar 1 1924
    Street Improvement.
5s '04   A-O $500c___Oct 1 1915
5s '05   A-O   1,900c___Oct 1 1915
4s '06   M-S   3,000c___Sept 1 1916
GEN. BD. DT. Jan 1 '14. $611,738
Assessment debt_____ 122,202
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
INTEREST payable in New York.

PIQUA SCHOOL DISTRICT.
School Bonds.
4s '12   J-D$125,000c___J-D '15-'48
4½s'15   A-O   50,000____A&O'19-'28
BOND. DT: May 17 '15__ $125,000
Floating debt_____ 50,000
Sinking fund_____ 9,500
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 (P. O. Watson) is in Seneca County.
Road-Improvement Bonds.
5s   A-O $60,000c. part ea. 6 mos
TOTAL DEBT Apr 1 '15__ $60,000
Assess. val. (abt act) '15__3,400,000
Tax rate (per $1,000) 1915___$8.60
Population in 1910_____1,337
INT. at Commercial Bank.

PLEASANT TOWNSHIP.
This township is in Van Wert Co.
Pike Bonds.
4s&4½s Apr $82,000c. Yrly to 1929
BOND. DEBT May 1 '14__ $82,000
Assess. val. '14 (80% act.) 3,579,670
Tax rate (per $1,000) 1914__$15.00
Population in 1910_____7,791
INT. at office of Twp. Treasurer in Van Wert.

PLEASANT TWP. SCH. DIST.
This district is in Marion County.
5s '15   M-S $30,000c.M-S '16-'25
TOTAL BONDED DEBT____(?)
INT. at Marion Co. Bank Co.

POMEROY.
This village is in Meigs County. Suit to compel payment of bond interest settled in June 1913. V. 96, p. 1852.
Refunding Bonds.
4½s   M-S $7,000c___Sept 1 1917
6s   M-S   6,000c___Sept 1 1915
6s   M-S   6,000c___Sept 1 1916
6s   M-S   24,000c___Sept 1 1917
4½s   M-S   7,000c___Sept 1 1918
5s '08   M-S   6,000____Mar 2 1923
    Light, Water & Debt Bonds.
4½s   --- $18,929.87__Mar 1 '24
    Street-Paving Bonds.
4½s   --- $8,000_____Sept 1 1917
5s   ---   5,740___ $600 each 6 mos
5s   ---   24,000___$1,500 each 6 mos
5s   ---   16,400___$1,000 each 6 mos
5s '12   M-S   25,300_____
    (Due part each six months.)
5s '11   ---   31,000__$1,000 ea.6 mo
5s '12   ---   10,000__$500 ea. 6 mo
5s   ---   8,000__$500 each 6 mo
BOND. DEBT Oct 19 '14__ $66,000
Assess. val. '14 (½ act.)__ 3,000,000
Total tax (per $1,000) 1914__$16.50
Population in 1910_____4,023
INTEREST on street bonds at Pomeroy; on all others in N. Y.

PORTAGE COUNTY.
Ravenna is the county seat.
Hospital Bonds.
5s '14   A-O {$3,000___Apr 1 '20-25
         { 2,500___Oct 1 '20-24
5s '15   A-O   6,000____A-O '16-'21
5s '15   A-O   5,000____A-O '16-'20
    Flood-Emergency Bonds.
5s '13   M-S $35,000_____Sept 1922
BOND. DEBT Apr 1 '15__ $247,480
Assessed valuation 1914__52,209,865
State & Co. tax (per $1,000)'14_$4.60
Population in 1910_____30,307
INT. payable at County Treasury.

PORT CLINTON.
This village is in Ottawa County.
Special Impt bonds_____$60,170
Filtration plant bonds_____ 15,000
Water-works bonds_____ 29,000
    Village-Hall Bonds.
5s '11   M-N$13,000c___May 1 '16-'28
TOT. BD. DT. Apr 3 '15__ $118,170
Assessment debt (incl.)____ 60,170
Sinking fund_____ 13,672
Assessed valuation 1913__3,354,700
(Assessment about ¾ actual value.)
Tax rate (per $1,000) 1914__$12.00
Population in 1910_____3,007
INT. at any bank in Port Clinton.

PORTSMOUTH.
This city is the county seat of Scioto County. Incorporated in 1829.
Subway Impt. Bonds.
5s '13   F-A $40,000c___Aug 1 '15-'24
    Refunding Bonds.
4s   M-S10 $28,000c___Sept '15-'21
5s   J-D   20,000c___June 1 1918
5s   J-D   20,060c___June 27 1918
5s   J-D   23,000c___Dec 15 '15-'24
    Levee & Embankment Bonds.
4s '08   M-N$35,000c___May 1 '18-'24
4s '09   A-O   15,000c___Apr 1 '25-'27
    Street-Improvement (General).
4s   J-D $25,000c___June 1 '17-'21
4s   A-O   17,000c___Oct 1 1922
4s '07   J-D   2,000c___Dec '15-'16

4s '08   J-D $3,000c___June 1 '15-'16
4s '09   F-A   10,000c___Aug 1 1919
4s '10   M-N   14,000c___May 1 '16-'20
4s '09   J-D   6,000c___June 1 1923
4s '10   A-O   1,500c___Oct 1 1921
4s '11   M-S   8,000c___Mar 1 1921
4s '11   J-D   3,500c___June 1 1916
4s '12   M-S   20,000c___Mar 1 1924
4s '12   J-D   17,000c___June 1 1917
5s '13   F-A   17,000c___Aug 1 '18-'19
5s '14 {10,000c___May 1 1922
       { 8,500___May 1 1929
5s   J-J   10,000_____Jan 1 1914
    Sewer Bonds.
4s   M-S $20,000c___Mar 1 1920
3½s'06 F-A   6,000c Feb 1 '16-'17
(See V. 82, p 117, for maturity)
4s   F-A $15,000c___Aug 1 1917
4s '06   J-D   14,000c___Dec 1 '16-'19
4s   F-A   6,000c___Feb 1 1918
4s '08   F-A   20,000c___Aug 1 '25-'28
4s '09   A-O   8,000c___Oct 1 '15&21
4s '10   M-S   6,000c___Sept 1 1915
4s '11   M-N   6,000c___May 1 1919
4s '12   M-S   14,000c___Mar 1 '16-'22
5s   ---   5,000_____Nov 1 1920
5s '14   J-J   10,000_____July 1 1922
5s '15   M-S   10,000_____Mar 1 1925
    Flood-Emergency Bonds.
5s '13   A-O $20,000_____Apr 5 1923
5s '13   A-O   10,000c___Apr 17 1923
    Refunding Sewer Bonds.
5s   ---   J-J $35,000c_____July 1 1923
    Fire-Department Bonds.
4s '10   F-A $3,000c___Feb 1 1916
4s '12   M-N   11,000c___May 1 '17-'19
    Police Dept. Bonds.
5s '13   M-S $3,000____Sept 1 1918
    Water-Works.
4s   M-N$50,000c___May 1 1916
4s   A-O   40,000c___Apr 1 1926
4s '12   J-D   30,000c___Jan 1 '16-'55
4s '12   M-N130,000c___May 1 '36-'55
5s '13   F-A   70,000c___Aug 1 '18-'22
5s '14   A-O   50,000c___Apr 1 '23-'27
    Refunding Water Bonds.
3.65s'06M-N$83,000c___May 1 1931
    Building Bonds.
5s   M-N $3,000c___Nov 12 1915
4s   M-S   30,000c___Sept 1 '15-'20
4s   M-S   5,000c___Spet 1 1916
    Street Bonds (Assessment).
4s&5s   --- $300,500_____1915-1922
Sinking fund_____ 35,000
Tot. assessed val. 1914__33,654,580
(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.
3½s'02 A-O $1,900c___Apr 1 1916
3½s'02 A-O {30,000c. Apr 25 '17-'21
       { 8,000c. Apr 25 1922
4s '05 M-N20 12,500c. May 20 '23-'26
4½s'08 F-J   6,000c. Jan 31 '15-'16
4½s'09 F-J   16,000c. Aug 12 '24-'28
4s '06   J-J   14,500c. Jan 12 '27-'30
4s '11   A-O {3,500___Oct 26 1915
       {4,000___Oct 26 1916
       {6,000c. Oct 26 '17-'18
4s '12   A-O {4,000c. Oct 10 '15-'16
       {16,000c. Oct 10 '17-'23
4s '12   J-D   31,000c. Dec 12 '26-'32
4s '13   A-O   59,000c. Oct 10 '18-'32
4½s'14J-J {75,000c. July 17 '34-'48
       {40,000c. July 17 '39-'42
    High School Building.
4s '07   F-A $5,000c. Feb 8 '31-'33
4s '10   M-N150,000c. May 2 '19-'48
4s '10   M-N   65,000c. 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 4½s of 1908, 4s of 1905 and 4s of 1910 at Central Nat. Bank, Portsmouth; on all others at First Nat. Bank, Portsmouth.

PREBLE COUNTY.
Eaton is the county seat.
Bridge-Construction Bonds.
5s '15   A-O $30,000____A-O '16-'30
TOTAL BOND. DEBT__ (?)
Population in 1910_____23,834
INT. at County Treasury.

PULTNEY TOWNSHIP.
P. O. Bellaire, Belmont County.
Road Impt. Bonds.
5s '13   M-S $75,000c___Mch 19 '23-'32
5s '13   J-J   25,000c___July 3 '23-'32
5s '14   M-S   50,000c.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.
6s   --- $22,000_____1914-1915
    Stone Road (due by indivil. twps.)
5s   --- $416,000____1914-1924
    Bridge Bonds.
6s '13   M-S $11,000_____1914-1916
    Court-House Bonds.
4s '10   M-S {$70,000cSep 15 '15-'24
       {70,000cMch15 '15-'24
TOT. BD. DT. Sept 1 14__ $596,000
Stone road debt (add'l)____ 259,100
Assessed valuation 1914__44,596,687
(Assessment about ¾ actual value)
State & Co.tax (per $1,000) '14__$2.95
Population in 1910_____29,972
INT. at County Treas. office.

RADNOR SPEC. SCH. DIST.
5s '15   M-S $10,000c___Mar 1 '16-'25
        15,000____Sept 1 '16-'25
TOTAL BOND. DEBT__ (?)
INT. at Delaware Sav. Bank Co.

RAVENNA.
This village is situated in Portage County. Incorp. Dec. 6 1852.
Park Improvement Bonds.
6s '91   J-D $35,000c J'ne 15 '15-'21

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
4½s'08 J-D   3,000____Dec 30 '15-'17
4½s'12 M-S   6,000____M&S 1 '18-'19
5s '13   J-D   30,000_____J-D '22-'26
    Water-Works Bonds.
4½s'12 M-S $5,000____M&S '15-'16
4½s'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).
4½s'08 M-S $11,500____Sept 1 '15-'18
4½s'09 M-S   5,000___M-S 1 '15-'17
4½s'10 M-S   5,500___$1,000 each six months beginning Sept 1 '15
4½s'12 M-S$10,000_____M&S '19-'21
GEN. BONDS May 15 '15 $241,000
Assessment debt_____ 43,674
Sinking fund_____ 31,840
Assess. val. '15 (80% act.)7,149,440
Total tax (per $1,000) 1915__$15.30
Population in 1910_____5,310

INTEREST at Chemical Nat. Bk., N. Y.; and at 2d Nat. Bk., Ravenna.

RAVENNA TWP. SCH. DIST.
This district is in Portage County.
5s '15   A-O $38,000c___Oct 1 '16-'41
(See V. 100, p. 1021, for maturity.)
TOTAL DEBT Apr 27 '15__ $38,000
Total assessed val. 1914__4,478,590
(Assessment about 80% actual value)
School tax (per $1,000) 1914__$2.10
Population in 1915 (est.)_____1,141
INT. at Second Nat. Bk., Ravenna.

RICHLAND COUNTY.
Mansfield is the county seat.
Flood Emergency Bonds.
5s '13   A-O $50,000____A-O '15-'26
5s '14   A-O   20,000____A&O '15-'24
    Bridge Bonds.
5s   A-O $10,000_____1915
4½s   A-O   40,000_____1921
4½s   A-O   25,000c ___1915-1920
BOND. DEBT May 1915 $202,100
Assessed valuation, real__40,260,270
Assessed val., personal__24,931,160
Total val. 1912_____65,191,430
Total valuation 1914____68,355,620
(Assessment about actual value.)
State & Co.tax(per $1,000) 1914 $2.50
Population in 1910_____47,667

INT. payable at Treasurer's office.

RIPLEY SCHOOL DISTRICT.
This district is in Brown County.
5s '15   F-A $30,000____Feb 15 1955
(Subject to call beg. Feb. 15 1930.)
TOTAL BOND. DEBT__ (?)

ROSS COUNTY.
Chillicothe is the county seat.
Flood-Emergency Bonds.
5s '14   J-D $31,500____Due $2,000 y'ly beg. 1916
    General Fund Refunding.
5s   J-J $10,000_____Jan 1 1915
    Bridge Bonds.
4s '11   J-D $37,000____June 15 1936
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)
5s '14   M-N100,000cMay 1 '22-'46
    Refunding Bonds.
5s '13   A-O $68,000_____Apr 1 1943
(Opt. $3,000 yrly. beginning 1920)
    Deficiency Bonds.
5s   --- $68,000_____
BOND. DEBT Feb 1915_ $301,500
Sinking fund_____ 15,000
Assessed valuation 1914__50,600,000
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 $6,000c___Feb 1 1933
    Park Bonds.
4s '10   J-D $15,000c___June 1 1940
4s '11   M-N   6,000c___May 10 1941
4s '11   J-D   6,000c___Dec 1 1941
4s '11   A-O   4,400c___Oct 15 1941
5s '13   F-A   8,000c___Aug 1 1943
    Water & Light Bonds.
4s '10   M-N$12,000c___May 10 1940
4s '04   A-O   85,000c___Apr 1 1934
4s '02   M-S   4,000c___Mch 21 1922
4s '05   F-A   1,000c___Feb 1 1925
4s '05   F-A   1,000c___Aug 1 1925
4s '06   M-N   6,000c___May 1 1936
4s '06   F-A   4,000c___Aug 1 1936
4s '07   A-O   6,500c___Apr 20 1937
4s '07   A-O   4,000c___Apr 15 1938
4s '12   A-O   10,000c___Apr 1 1942
4s '11   M-N   30,000c___Nov 15 1913
    Street, Sidewalk & Sewer (Village's Portion) Bonds.
4s '06   M-S $3,000c___Mar 1 1936
4s '06   J-D   1,000c___June 16 1936
4s '03   F-A   14,000c___Aug 1 1933
4s '05   M-S   6,000c___Sept 20 1935
4s '06   J-D   5,000c___June 15 1936
4½s'03 A-O $500c___Apr 16 1918
5s '07   Nov 337.35c.Nov 15 '15-'17
5s '08   Dec 253.80c.Dec 1 '15-'17
4s '07   J-D   6,000c___Dec 20 1937
5s '08   Jan 152.60c.Jan 15 '15-'18
5s '09   Sept 541.50c. Sept 1 '15-'19
5s   Dec 395.60c. Dec 27 '15-'19
5s   Sept 432.42c. Sept 15 '15-'20
5s   Jan 175c. Jan 30 '15-'21
5s   Dec 200c. Dec 20 '15-'19
5s   Jan 1,116c. Jan 16 '15-'20
5s   Oct 485c. Oct 28 '15-'19
5s   Oct 97.87c. Oct 28 1920
4s '12   Sept 3,000c. Sept 15 1932
5s'12   Feb 430.40c. Feb 12 '15-'22
5s '12   Dec 170c. Dec 1 '15-'22

ST. BERNARD (Concluded).
5s '11　Dec　350 ....Dec 1 '15-'21
5s '12　Oct　183.52..Oct 1 '15-'22
5s '12　Oct　344.64...Oct 15 '15-'22
5s '12　Dec　113.20...Dec 1 '15-'22
5s '12　Dec　147.36..Dec10 '15-'22
5s '12　Dec　219.60...Dec10 '15-'22
5s '12　Mar　227.20...Mar25 '15-'22
5s '12　Aug　118.64...Aug25 '15-'22
5s '12　Dec　356.16..Dec10 '15-'22
5s '13　A-O　5,000....Apr 1 1933
5s '13　M-S　2,500....Mar 1 1943
5s '13　June　600...June 15 1933
5s '13　July　403.20.July 15 '15-23
5s '13　Aug　325.98.Aug 1 '15-'23
5s '14　F-A　13,000....Feb 1 1934
5s '14　J-J {30,000c..July 1 '23-'25
　　　　　　{11,000....July 1 1926
Park & Playground Bonds.
5s '13　F-A　$8,000....Aug 1 1943
Town-Hall Bonds.
4½s'08 J-J　$6,000c...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.
5s '07　M-S　$3,000c...Sept 1 1917
4s '00　M-N　30,000c...May 29 1930
4s '09　A-O　30,000c...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.
General Deficiency Bonds.
5s '15　M-S　$8,000...Mar 1 1925
Sidewalk Bonds.
5s '15　M-S　$600...Mar 1 '16-'18
General Sewer Bonds.
5s '15　M-S　$700...Mar 1 '20-'21
Refunding Bonds.
4½s　M-S$19,000c...Mar 1 1924
Electric-Light Bonds.
4½s　M-S $10,500c....1915-1924
General Street Refunding.
4½s　　$20,000....Mar 1 1928
4s '12　J-J　21,000c..........1932
4s '12　A-O　46,000c....Oct 1 1937
Water Bonds.
5s　M-S $32,000c....1915-1930
Highway Bonds.
5s '05　J-J　$21,000c...Jan 2 1923
5s　J-J　54,000c.........1918
BOND. DEBT Mar 10 '15. $382,538
Sinking funds......　24,000
Assess. val. '14 (abt. act.).6,064,310
Tax rate (per $1,000) 1914...$12.80
Population in 1910........5,732
INT. at office of Sinking Fund
Trustees.

ST. MARY'S SCHOOL DIST.
5s '15　M-S $50,000
TOTAL BOND. DEBT... (?)

SALEM.
This city is in Columbiana County.
Refunding Bonds.
4s　Mar　$7,000c....Aug '15-'21
4s　　5,000c.Aug 15 '15-'19
4s　June　2,000c.June 15 '15-'16
4½s'05 F-A　10,000...Aug 1 '15-'22
4s '06　J-J　5,000....July '15-'19
4½s'07 M-S　10,000c..Mar25 '15-'24
4½s'07 F-A　9,000
　　(Due part yearly on Aug. 1.)
4½s'08 F-A　$2,000c..Aug 1 '15-'16
4½s'10 M-S　4,000....Mar15 '20-'23
4½s'10 J-J　14,000c..July 1 '20-'33
4½s'10 A-O　10,000....Oct 1 '20-'29
4½s'11 A-O　10,000....Apr 1 1921
4½s'12 M-S　10,500c........1915-1921
4½s'12 M-S　11,746.69c
5s '13　M-S　40,318.25.Sept 1 1921
5s '15　F-A　27,000c....Feb 1 '24-'50
Street Impt. Bonds.
4½s'13 F-A　$1,515....Apr 1 1915
Electric-Light Bonds.
4½s'11 J-D $18,000c.Apr 1 '15-'32
Sewer Bonds.
4½s'12 F-A　$52,000c...Apr 1 '15-'40
5½s'13 J-J　25,000...Mar 1 '15-'39
5½s'13 A-O　2,800...Mar 1 '15-'18
5s '15　M-S　10,000...Mar 1 '16-'25
Water-Works Bonds.
4s '09　J-J $138,000c...July 1 1959
Funding Bonds.
4½s'09 A-O $10,000c..Apr 1 '15-'24
4½s'11 F-A　17,470....Apr 1 1921
Sewer & Bridge-Repair Bonds.
4½s'09 A-O　$9,500c.Apr 1 '19-'28
Debt-Extension Bonds.
5s　A-O $15,000c..Apr 1 '15-'29
5s '04　F-A　8,000c.Aug 1 '15-'17
BOND. DEBT June 8 14. $518,297
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 '05　F-A $21,000c...Aug 1 1920
4s '06　M-S　15,000c...Sept 1 1921
4s '07　M-S　8,000c...Mar 1 1927
4s '09　J-D　15,000c..June 1 1919
4s '10　F-A　20,000c...Aug 1 1919
Park Improvement Bonds.
4s '08　A-O $10,000c....Apr 1 1916
Refunding Water Bonds.
4s '06　M-N $15,000c...May 1 1921
Fire-Department Bonds.
4s '07　M-S　$8,000c...Mar 1 1917
4s '10　A-O　5,000c...Oct 1 1918
4½s'13 M-N　20,000c.Sept 1 '18-'20
5s '14　F-A　25,000c.Aug 1 '23-'24

Water Bonds.
4s '05　F-A　$7,500c....Feb 1 1920
4s '07　M-N　75,000c&r.May 1 1922
4s '08　A-O　25,000c....Apr 1 1918
4s '12　J-J {40,000c..July 1 '17-'19
　　　　　{60,000c..July 1 '23-'24
Ditch-Improvement Bonds.
4s '08　J-J　$2,000c....Jan 2 1917
Police-Patrol Bonds.
4s '13　J-J　$2,000c....Jan 1 '15-'18
Sewer Bonds.
4s '07　M-S　$5,000c....Mar 1 1916
4s '08　F-A　2,500c....Feb 1 1917
4s '08　M-S　5,000c....Sept 1 1916
4s '09　J-J　1,500c....Jan 2 1916
4s '07　M-S　26,000c....Mar 1 1922
4s '10　M-S　5,000c....Mar 1 1917
5s '14　M-N　66,400c....May 1 '18-'24
5s '14　M-N　72,000c...May 1 '25-'30
4½s'14 J-D　1,500c....Dec 1 '15-'17
Paving & Sewer Bonds.
4½s'15 A-O {$10,000c.......Apr 1 1918
　　　　　{9,600c......Apr 1 1921
Public Health Emergency.
4½s'15 A-O $10,000c....Apr 1 '17-'18
Grade-Crossing Elimination.
4s '13　J-J $42,500c.Jan 1 '21-'24
Harbor Bonds.
4s '06　A-O $50,000c..Apr 1 '21-'25
Street-Improvement Bonds.
4s '05　M-S　4,000c....Sept 1 1916
4s '06　M-S　5,000c....Sept 1 1916
4s　F-A　22,000c....Aug 1 1917
4s '07　J-J　6,000c....July 1 1918
4s '08　J-D　8,000c....June 1 1919
4s '08　M-N　3,000c.May 1 '15-'17
4s '08　M-N {1,000c.May 1 '15-'16
　　　　　{1,000c......May 1 1917
4s '09　M-S　26,000c..Mar 1 '15-'18
4s '09　M-S {4,500c.Mar 1 '15-'17
　　　　　{1,000c.....Mar 1 1918
4s '09　J-J　4,000c.July 1 '15-'18
4s '09　J-J　12,000c.July 1 '15-'18
4s '09　M-N　22,000c...May 1 1916
4s '10　M-N　26,900c...May 1 1919
4s '11　J-D　26,000c...June 1 1920
4s '11　M-S　19,200c.Mar 1 '15-'20
4s '12　F-A　8,000c...Aug 1 '15-'22
4s '12　F-A　2,500c...Aug 1 '15-'19
4s '13　M-N　19,200c.May 1 '16-'25
4s '13　J-J　2,000c...Jan 1 '15-'18
4s '13　M-N　10,000c.May 1 '16-'20
4s '14　J-J　2,500c...July 1 1919
4½s'14 M-S {5,000c.May 1 '22-'26
　　　　　{500c.......May 1 1927
4½s'14 M-N　1,300c....May 1 1918
4½s'15 M-N　1,800c....Mar 1 1918
4½s'15 A-O　6,000c......Apr 1 1918
Subway Paving Bonds.
4½s'14 M-N $2,000c....May 1 1918
Dock-Improvement Bonds.
5s '92　F-A $36,000c..Aug 1 '15-'26
4s '11　M-N　4,000c....May 1 1918
TOT. BD. DT. May 1 '14...$841,100
Floating debt..........　3,200
Assessed valuation 1914..31,053,320
Tax rate (per $1,000) 1913...$5.10
Population in 1910.......19,989
INT. on dock 5s in N. Y. City at
Amer. Exchange Nat. Bank; other
bonds by City Treasurer.

SANDUSKY SCHOOL DISTRICT.
4s '12　M-S $190,000.......1916-1951
5s '14　J-D　50,000c...Dec 15 1939
TOTAL DEBT May 1915　$210,000
Assessed valuation 1914..32,043,120
School tax (per $1,000) 1914...$3.00
INT. at City Treasurer's office.

SCIOTO COUNTY.
Portsmouth is the county seat.
Flood-Emergency Bonds.
5s '13　M-S$440,000...Sept 1 '16-'47
BOND. DEBT May 1915　$470,000
Assessed valuation 1914..55,324,390
Tax rate (per $1,000) 1912...$3.451
Population in 1910.......48,463

SENECA COUNTY.
Tiffin is the county seat.
Flood Emergency Bonds.
5s '15　M-S $28,000c....M-S '16-'21
Bridge Reconstruction Bonds.
5s '13　M-S $72,000c...M&S '15-'19
5s '14　M-S 100,000c....M-S '20-'24
BOND. DEBT Apr 2 1915　$180,000
Assessed valuation 1914..72,000,000
　(Assessment about 85% actual value)
Co. tax rate(per $1,000) 1914...$2.55
Population in 1910.......42,421
INT. at County Treasurer's office.

SHADYSIDE.
This village is in Belmont County.
Water-System Bonds.
5s '15　May$45,000.May 15 '21-'45

SHAKER HGTS. VILLAGE S. D.
4½s'12 A-O $60,000c...Oct 1 '16-'35
TOT. DEBT Apr 1 1915.....$60,000
Assess. val. '14 (30% act.)..3,295,000
School tax (per $1,000) '13...$3.50
Population in 1914 (est.).....1,000
INT. at office of Village Treasurer.

SHARON TOWNSHIP.
This township (P. O. Sharon Cen-
ter) is in Medina County.
Road-Improvement Bonds.
5s '15　A-O $50,000c...A-O '17-'34
BOND. DEBT Feb 1915.. $50,000
Assessed valuation 1914...1,492,120
Population in 1910........1,123
INT. at Sharon Center Bank'g Co.

SHELBY.
This village is in Richland County.
Incorporated September 1853.
Electric-Light Bonds.
5s　J-D　$3,000c..June 1 '15-'17
5s '14　J-D　40,000c....Dec 1 '18-'37
Bridge Improvement.
5s '14　J-J　$5,000c...Dec 1 '20-'24
Sewer Bonds.
4½s　A-O $24,000c..Apr 1 '15-'36
5s '13　A-O　1,000....Apr 1 '21-'22
5s '14　M-S　4,000c...Mar 1 '15-'19
Impt. Bonds (Village's portion).
5s '13　A-O　$1,125...Apr 1 '22-'24
5s '13　J-J　3,500c..July 1 '15-'21
5s '13　Apr　4,558....Apr 1 1935
Public-Library Bonds.
　　　　　$1,500....June 1 1917

Fire-Apparatus Bonds.
5s '11　J-J　$6,000.......1915-1926
BOND. DEBT Mar 30 '14..$166,439
Assessed valuation 1913...4,690,420
　(Assessment about actual value.)
Total tax (per $1,000) 1913...$15.00
Population in 1910........4,903
INTEREST payable at Shelby.

SIDNEY.
This city is in Shelby County.
Street Bonds (City's Portion).
4s '12　A-O $43,500c.A&O 1 '15-'23
5s '13　　3,500.......1916-1919
Water-Works Bonds.
5s '88　　$10,000.......1915-1917
5s '09　　1,500.......1915-1917
5s '14　　2,600.......1915-1919
General Impt. Bonds.
6s '91　M-S $61,000.......1915-1920
Special Assessment.
4, 4½&5s　$80,400.......1915-1923
Sewer Bonds.
3½s'02 J-J $50,000c....July 1 1926
4½s'11 M-S　1,000.......1915-1916
4½s'12 A-O　1,500.......1915-1918
Motor-Truck Bonds.
4½s'12 A-O　$7,500.......1915-1922
Lots Bonds.
4s '12　J-J　$1,000.......1915-1916
TOT. BD. DT. Apr 5 '15...$262,500
Assessment bonds (incl.)....　80,400
Sinking fund...........　43,904
Tax valuation 1914......7,054,780
　(Assessment about full value.)
Tax rate (per $1,000) 1915...$15.10
Population in 1910.......6,607
INT. payable at City Treas. office.

SIDNEY SCHOOL DISTRICT.
4s '12　M-S $100,000c....1920-1932
5s '13　M-S　14,600c.M-S 1 '32-'38
BOND. DEBT Apr 1915　$114,000
Assess. val. '14 (80% act.)..8,000,000
School tax (per $1,000) 1914...$3.35
INT. payable in Sidney at Citizens'
National Bank.

SPENCER TOWNSHIP.
This township is in Medina Co.
Road-Improvement Bonds.
5s '15　M-S $40,000c....M-S '16-'30
TOTAL BOND. DEBT.....　(?)
Population in 1910.........987

SPRINGFIELD.
This city is in Clark County. In-
corporated in 1851 Commission
government adopted Aug. 26 1913.
Hospital Bonds.
4s　M-S $15,000...Sept 1 '15-'17
4s　M-S　25,000...Sept 1 '21-'25
4s '05　M-S　28,000c...Mar 1 '23-'24
4s '06　M-S　20,000c..Sept 1 '24-'25
4s '08　M-S　15,000c..Mar 1 '30-'32
4½s　M-S　27,000...Mar 1 '16-'24
Park Improvement Bonds.
5s　M-S $37,000.......1915-1921
4s '10　M-S　20,000c.Mar 1 '33-'36
Mill Run Impt. Bonds.
4½s'12 M-S $66,295.34....1921-1935
Emergency Bonds.
5s　M-S　$2,000....Sept 1 '15-'16
Flood Emergency Bonds.
5s '13　M-S $22,000c.Mar 1 '20-'23
5s '13　M-S　5,000c.Sept 1 '15-'19
Fire Department Bonds.
5s　M-S $32,500...M&S　'15-'21
4s　M-S　19,000...M&S　'15-'24
4½s'08 M-S　20,000...Mar 1 1930
4½s'12 M-S　6,000c...Sept 1 1927
Street Improvement Bonds.
4s　M-S $15,000.......1918-1919
4½s　M-S 284,482.24....1915-1945
5s　M-S　90,065.34....1922-1943
5s '13　M-S 17,842.30cSept 1 '27-'30
5s '14　M-S {5,366..Sept 1 '15-'24
　　　　　{9,233.59.Mar 1 1916
5s '15　M-S {9,000......Mar 1 1917
　　　　　{40,000...Mar 1 '18-'22
Police-Department Bonds.
4½s'12 M-S $3,000c...Sept 1 1928
Water Bonds.
4s　M-S$120,000.......1915-1922
4s　M-S　75,000.......1921-1927
4½s　M-S 250,000.......1923-1939
Market-House Bonds.
4½s　M-S$125,000.......1915-1939
Arch over Indian River.
4½s　M-S　$2,850.........1917
Beech Creek Improvement Bds.
4s　M-S $17,500.......1927-1928
Sewer Bonds.
4s　M-S$112,335.77...1923-1930
5s '10　M-S　15,755.26...1915-1922
4½s　M-S 298,329.73...1917-1938
General Light Bonds.
4½s'12 M-S $62,000..Mar 1 '19-'23
Special Assessment Bonds.
5s　M-S$292,966.59....1914-1922
Bridge Bonds.
4s '08　M-S $40,000...Mar 1 '31-'32
TOT. BD. DT. Feb 1915..$2,279,461
Assessment debt (incl.)...　292,967
Water debt (included)...　443,000
Sinking fund..........　239,123
Floating debt..........　77,000
Assessed valuation 1914..58,623,000
　(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 $100,000c...Sept 1 1915
4½s'08 J-D 100,000c.Dec 1 '15-'24
4½s'10 F-A 100,000c.Aug 1 '25-'34
4½s'11 M-N 45,000c.May 1 '35-'39
4½s'12 M-N 60,000c.Aug 31 '40-'43
5s '13　J-J 100,000c..July 2 '20-'39
5s '14　J-J　35,000..Sept 1 '16-'22
5s '15　A-O　90,000..Apr 15 '16-'27
　(See V. 100 p. 1114 for maturity.)
BOND. DEBT Apr 1915. $450,000
Tax valuation 1914......60,000,000
　(Assessment about actual value.)
School tax (per $1,000) 1914...$4.20
INTEREST on 4s '04 at Citizens'
Nat. Bank in Springfield; 4½s'08 at
office of Seasongood & Mayer, Cin-

cinnati;
on 4½s '10 at Amer. Tr. &
Sav. Bk., Springfield; on 4½s '11 at
Fifth-Third Nat. Bank, Cincinnati;
on 4½s '12 at office of Dist. Treas.

SPRINGFIELD TOWNSHIP.
This township is in Mahoning Co.
Road-Improvement Bonds.
5s '12　J-D $30,000c....Oct 1 '15-'20
5s '09　　45,000
5s '14　A-O　60,000c...Oct 1 '22-'33
BOND. DEBT Apr 7 '15... $135,000
Assessed valuation 1914...2,351,720
Population in 1910........1,990
INT. at Struthers Sav. & Bkg. Co.

STARK COUNTY.
County seat is Canton.
School Bldg (County portion)
5s '15　A-O {$10,000..Apr 20 '16-'19
　　　　　{3,500..Apr 20 1920
5s '15　M-N 10,000..May 24 '16-'20
Road Bonds (County).
5s　　{$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
5s　A-O　10,500.Apr 10 '16-'18
　　　　　4,000....Apr 10 1919
5s '15　M-N 28,000..May 24 '16-'25
　(See V. 100 p. 1619, for maturity.)
Refunding Bonds.
4s　J-D $20,000c......J-D 1915
CO. BD. DT. Apr 1 '15... $293,000
Road & ditch bonds (assess.)　491,200
TOT. BD. DT. Apr 1 '15.　784,200
Sinking fund...........　33,959
Total assessed val. 1914.182,760,760
　(Assessment 90% actual value.)
Co. tax (per $1,000) 1914.....$2.03
Population in 1910.......122,987
INT. on court-house bonds payable
in New York; on others in Canton.

STEUBENVILLE.
This city is in Jefferson Co. Inc.
in 1797. Pop. 1910, 22,391.
Park Bonds.
5s '13　J-D $12,000...Sept 1 '15-'18
Garbage-Plant Bonds.
4½s'12 J-D $4,000.Sept 1 '15&'18
5s '14　F-A {3,500....Mar 1 1916
　　　　　{14,000...Mar 1 '17-'23
Engine-House Bonds.
4s '11　M-S $5,200....Mch 1 1916
Market-House Bonds.
4½s'12 J-J $28,000c.Sept 1 '15-'21
5s '13　M-N 33,000..Sept 1 '15-'23
Sewer Bonds.
4½s'08 M-S $12,000c.Sept 1 '15-'18
4½s'08 M-S　3,000c.Sept 1 '15-'17
4½s'08 A-O　21,000c.Oct 15 '15-'18
　　　　　{500c....Mch 1 1915
4½s'11 J-D {20,000c.Mch 1 '17&'19
　　　　　{11,000c..Mch 1 1922
Fire Apparatus Bonds.
5s '14　J-J　$7,500....Mar 1 '17-'19
4½s'12 A-O　8,500....Mch 1 1918
5s '14　M-N　5,500...Sept 1 '15-'17
Library Bonds.
4s　M-S　$3,000c....1915-1917
Water Bonds.
5s　M-S$110,000c....Mar　1925
5s '13　A-O 200,000..Sept 1 '16-'35
Filtration Plant Bonds.
6s '14　A-O $65,000......Sept 1 1916
Water-Main Ext. Bonds.
5s '13　J-J $10,000...Sept 1 '15-'18
Road Bonds (Optional Mat. 1 '11).
4½s'09 M-S $12,500c...Sept 1 1920
Street Bonds.
4½s'10 M-S $12,000....Sept 1 1922
　(Subject to call after Sept 1 1911)
4½s'12 M-S　21,200..Mar 1 '15-'19
5s '13　A-O　22,500...Mar 1 '15-'18
4½s'12 J-D　22,000..Mar 1 '15-'19
5s '14　M-N　12,000..Sept 1 '15-'18
5s '14　M-S　18,000..Sept 1 '15-'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.

STEUBENVILLE 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
4½s'14 J-D $200,000...June 1 '16-'35
BOND. DEBT Apr 1915. $323,000
Assessed valuation 1914..35,000,000
School tax (per $1,000) 1914..$12.00
INT. at Peoples Nat.Bk.,Steuben.

STRUTHERS SCHOOL DIST.
This district is in Mahoning Co.
5s　A-O $35,000c.......1916-1925
5s　A-O　25,000c.......1926-1937
4½s'13 A-O　35,000c..Oct 1 '26-'45
5s　A-O　7,000c..Oct 1 '38-'44
Of the above bonds $26,000 have
been transferred to East Youngstown
School District, leaving a bonded
debt of $76,000 on April 1 1915.
Sinking fund...........　16,079
Assessed valuation 1914...7,619,990
School tax (per $1,000) 1914...$3.33
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
5s '15　A-O　36,000c.Oct 1 '24-'26
Children's Home Bonds.
4s '10　M-N$10,000c....Nov 1 1915
Court-House Bonds.
4s '05　F-A $126,600c.Feb 1 '16-'24
　　　　　9,000c...Feb 1 1925
GEN. BD. DT. Apr 1 '15. $851,008
Assessment debt.......　92,460
Sinking fund...........　114,685
Assessed valuation 1914.193,025,010
　(Assessment about actual value.)
State&Co.tax(per $1,000) 1914.$2.30
Population in 1910.......108,253
INT. at office of Treasurer.

TIFFIN.

This city is in Seneca Co. Inc. in 1850. Population 1910, 11,894.

Sandusky River Impt. Bonds.
5s '14 M-S $216,000...Sept 1 '15-32
     6,000c...Sept 1 1933
     6,000c...Sept 1 1927
5s '15 M-S 60,000c...Sept 1 '28-'32
     9,000c...Sept 1 1933

Paving Bonds.
4s '12 M-S $29,400...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 Assessm't Bonds—4s, 6s.
Due.	Amount.	Due.	Amount.
1913	$21,500	1916	$17,700
1914	20,800	1917	11,800
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.

TIFFIN SCHOOL DISTRICT.

A district in Seneca County.
Building Bonds.
4s '12 M-S $35,000c Mar 15 '15-'21
5s '13 M-S 12,000...Mar 1 '15-'20
5s '15 M-S 24,000...Sept 1 '18-'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, Tiffin.

TOLEDO.

Amos McDonnall, 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.
4½s'13 J-D $30,000....June 1 1920
4½s'08 F-A 525,000cAug1'28-'33&'38
4s '09 F-A 300,000c...Aug 1 '40-'41
4s '11 M-N150,000c...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 33,000c...Dec 1 1927
4½s'13 M-S 227,000c...Sept 1 1931
4½s'15 F-A 45,000c...Feb 1 1925

Fire Department.
4s '06 J-D $60,000...Dec 15 1926
4s '08 M-S 30,000c...Mar 1 1928
4½s'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.
3½s'00 M-N$75,000...May 1 1920
3½s'01 M-S 75,000...Mar 1 1921
4½s'07 J-D 50,000...Dec 30 1927
4½s'08 A-O 45,000...Oct 1 1918
4s '92 J-J 200,000...July 1 '22&'44
4s '92 J-J 400,000...July 1 1942
3½s'00 J-D 100,000...June 1 1930
4s '09 A-O 55,000...Apr 1 1924
3½s'99 J-D 150,000c...June 1 1929
(Subject to call after June 1 1924)
4s '09 J-D 30,000...Dec 1 1929
4s '10 J-D 30,000...June 1 1930
4s '11 M-S 75,000...Mar 1 1921
4½s'13 J-D 25,000...June 1 1936
4½s'13 M-S 150,000c...Sept 1 1936
4½s'14 F-A 30,000...Aug 1 1918
4½s'14 M-S 150,000...Sept 1 1924
4½s'15 A-O 150,000...Apr 1 1925

Refunding Bridge Bonds.
4s '99 A-O$250,000...Apr 1 1929
(Subject to call after Apr 1 1919)

Market Bonds.
4s '10 J-D$110,000...Dec 1 1927
4s '10 M-S 70,000...Mar 1 1930

Natural Gas.
4½s'92 J-J $100,000...July 1 1917
4½s'89 M-N 75,000...May 10 1919
4½s'89 A-O 175,000...Oct 1 1919

Grade Separation Bonds.
4½s'13 M-S $98,000c...Sept 1 1933
B'dway No. 6&7(St. Ry. Part).
4s '11 M-N$39,979...May 1 1916
5s '12 F-A 24,000...Aug 1 1917

General Street Impt. Bonds.
4s '04 J-D30 $40,000...Dec 30 1919
4s '04 J-J 75,000...Jan 1 1924
4s '06 A-O 75,000...Oct 15 1926
3½s'03 A-O 125,000...Oct 1 1922
3½s'02 J-D 25,000...Dec 1 1922
3½s'00 M-N 79,000...May 1 1920
3½s'03 A-O 13,000...Apr 1 1923
4s '04 J-J 142,195...Jan 1 1924
4s '04 J-D 195,000...Dec 30 1919
4½s'08 J-D 110,000...June 1 1918
4½s'01 A-O 46,000...Oct 1 1921
3½s'00 J-D 55,000...Dec 1 1920
3½s'01 J-D 33,000...June 1 1921
3½s'02 J-D 20,000...June 1 1922
4s '07 M-N106,000...May 1 1917
4s '09 F-A 55,000...Aug 1 1919
4s '10 M-S 100,000...Sept 1 '19-'28
4s '10 F-A 60,000...Feb 1 1920
4s '10 A-O 80,000...Oct 15 1915
4s '11 M-N138,000...May 1 1921
4s '12 F-A 117,000...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
4½s'13 J-D 130,633c...June 1 1920
4½s'13 M-S 17,700c...Sept 1 1923
4½s'14 M-S 118,000...Sept 15 1920
4½s'15 F-& 148,500...Feb 1 1920
4½s'14 M-N169,000...May 1 1931

General Fund Refunding.
4s '87 J-J $70,000...July 1 1917
4s '89 J-J 190,000...July 1 1919
3s '99 J-D 15,000...Dec 1 1919
3s '89 A-O 10,000...Oct 1 1919

4s '03 A-O$200,000....Oct 2 1923
4s '04 J-J 100,000...Jan 1 1924
3½s'00 M-N432,000...May 4 1930
4½s'15 M-S 282,000...Mar 1 1923

Library Bonds.
4½s'13 J-J $25,000c...July 1 1923
4½s'15 A-O 30,000c...Sept 1 1919

Pump Station Bonds.
4s '14 J-D $20,000....June 1 1918
4s '10 J-D 41,570....Dec 1 1927
4½s'14 M-S 180,000c...Sept 1 1918

Water Bonds.
4s '05 F-A $50,000....Aug 1 1915
4½s'08 J-D {200,000...J'ne 1 '16-'19
     30,000....June 1 1920
4s '09 M-S 100,000...Mch 1 '21-'22
4s '10 A-O 200,000....Oct 1 '23-'26
4s '12 M-N150,000...May 1 '27-'29
4½s'13 M-S 150,000c...Sept 1 '29-'31
4½s'14 J-J 250,000c...July 1 '32-'36

Sanitary Refunding.
3.65s'06 A-O$120,000....Oct 1 1923
3½s'00 A-O 10,000....Apr 8 1920

Cemetery Bonds.
4½s'15 J-J $10,000....Apr 1 1919
INTEREST—All general bonds and interest coupons are payable at the U. S. Mtge. & Tr. Co., N. Y. City, fiscal agents for the city of Toledo.
BONDED DEBT, &c.—The city debt has been as follows:

	Apr. 1 '15.	Oct. 1 '14.
Total bd. dt.$10,419,977	$9,181,577
Sink. funds.. 1,859,773	1,732,720
Net debt...$8,560,204	$7,443,857
Sp'l assess. dt. 756,038	802,662

Total debt.$9,316,242 $8,246,519
In addition to above, city had floating debt Apr. 1 1915 of $100,000.
The sinking fund is invested in city bonds.

EQUALIZED VALUATION.
	1914.	1913.
Real estate.169,425,190	163,802,800
Personal... 80,360,120	70,292,560
Total....249,785,310*234,095,360
Tax (per M)	14.20	14.40

*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.
4½s'96 F-A $45,000c...Feb 17 1916
4½s'96 M-N 62,000c...Nov 18 1921
4½s'96 M-N 63,000c...Nov 18 1926
4s '97 M-S 90,000c...Mar 8 1929
4s '98 M-N 90,000cMay20'23&28
4½s'08 A-O 150,000c May 9'23,'28,33
4½s'08 M-N150,000c...May 23 1928
4s '10 A-O 500,000c...Mar 16'30-'39
4s '11 M-N160,000c...May 8 '40-'43
4s '12 J-J 165,000c...Jan 2 '44-'47
4s '12 A-O 400,000c...Oct 9 '39-'48
4½s'14 M-S 180,000cMar 1'19-'24-'29
4½s'14 M-S 150,000c...Sept 1 '19-'44
($25,000 due every 5 years)
4½s'15 M-S 900,000...Sept 1 '18-'54
BOND. DEBT Apr 1 '15-$3,105,000
Sinking fund............. 196,361
Assessed valuation 1914-251,615,770
(Assessment 100% of actual value.)
School tax (per $1,000) 1914...$4.265
INT. at U. S. Mtge. & 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).
4½s'04 M-S $1,000r .Sept 1 1915
4s '08 M-S { 8,000r...M-S 1928-'31
     26,000...M-S '26-'32
4s '12 M-S { 8,000...M-S 1925
     4,000...M-S 1919
     27,000...M-S '20-'28
4s '12 M-S 710...Mar 1 1916

Refunding Paving Bonds.
     $1,000r....May 1 1917
4s '07 M-S { 6,000r.May 1 '18-'19
     16,000r.May 1 '20-'23

Refunding Water Bonds.
4s '05 M-S $4,000...M-S 1925-'28

Electric Light Bonds.
4½s'98 M-S $18,000....Jan 1 1918
4s '04 J-D 4,000....June 1 1924
4s '07 M-S 28,000...M-S 1917-'26

Refunding Light Bonds.
4s '05 M-S $1,500...M-S 1925-'28

Sewer Bonds.
5s '05 M-S $14,000....M-S '15-'21
4s '05 M-S 3,500....Feb 1 1915
5s '12 M-S 4,090...M&S '20-'23
5s '13 M-S 400...M&S '25-'26

Water Bonds.
6s '84 M-S $16,000....M&S '15-'18
4s '08 M-S 800....M-S 1915-16
4s '08 J-D 2,000....J-D 1915-16
4s '09 M-S 600...M&S 1 '15-'17
4½s'10 M-S 1,100....Sept 1 1916

Assessment Bonds. 4s, 4½s, 4½s, 5s and 6s.
Outstanding Dec 31 1913....$40,969
City Hall Impt. Bonds.
4s '10 M-S $400...M&S 1 '15-'16
Fire Bonds.
4s '04 M-N$10,000c....Nov 1 1924
4½s'13 M-S 7,000r...M&S '26-'32
Street Bonds.
5s '13 M-S { $500....Mar 1 1923
     200....Sept 1 1923

Flood-Emergency Bonds.
5s '13 M-S { 1,500...Mar 1 '24-'26
     1,000....Sept 1 '20-'25
5s '13 M-S 4,500....M-S '25-'29
5s '13 M-S 5,000....M-S '20-'24
5s '13 M-S 800....M-S '25-'26
5s '13 M-S 3,000....M-S '20-'22
5s '13 M-S 1,600....Mar 1 1925
Improvement Bonds.
6s '92 M-S $6,000....Mar 1 1922
5s '94 M-S 10,000...M&S 1 '23-'24
5s '90 M-S 20,000c...M-S '17-'20
5s '91 M-S 11,000...M&S 20-'21
Refunding Impt. Bonds.
4½s'05 F-A $15,000...M-S 1925-'27
4½s'08 M-S 15,000...M-S 1916-'26
Refunding City-Hall Bonds.
5s '97 M-S {$2,000....Mar 1 '15-'16
     1,000....Sept 1 1915
5s '90 M-S 1,000....(past due.)

Refunding Park Bonds.
4s '15 M-S $5,000....M-S 1925-'28
Refunding Real Estate Bonds.
4s '05 M-S $3,000....M-S 1925-28
GEN. BD. DT. Jan 1 '14...$343,710
Assessment debt (add'l)... 40,969
Sinking fund................ 26,699
Assess. val. '13 (abt. act.).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 $125,000...Dec 14 1942
4½s'11 ----- 7,500...Sept 1 1916
5s '14 M-S 12,500....Sept 1 1924
BOND. DEBT Apr 1915. $145,000
Assessed valuation 1914..10,190,070
(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.
Experiment Farm Bonds.
5s '15 A-O $25,000...A-O... '16-'21
(See V. 100, p. 158 for maturity)
Bridge Bonds.
5s '10 M-S $4,000c...Mar 1 1917
5s '10 M-S 4,000c...M&S 1 '15-16
-s '14 ----- 6,000..............
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 $74,000c....M-S '18-'21
5s M-S 90,000c...M-S '23-'32
5s '08 M-S 18,000c...M&S 1 1923
5s '05 M-S { 10,000c.Mar 1 '15-'16
     5,000c...Sept 1 1915
5s '08 M-S 10,000c...Mar 1 1923
5s '10 M-S 25,000c...M-S '33-'34
5s '11 M-S 8,000...M & S 1 1935
5s '14 M-S 30,000....M-S '24-'29
BOND. DEBT May 1913...$305,000
Assessed valuation 1909....8,293,906
INT. at County Treasurer's office.

TRUMBULL COUNTY ROAD DIST. NO. 2.
4½s'08 M-S $35,000c...M-S '21-'23
5s '05 M-S 100,000...............
4½s'06 M-S 64,000c...Mar 1 1920
5s '15 M-S 35,000...M-S '24-'28
BOND. DEBT May 1913...$162,000

TULLY TWP. SCH. DIST.
This district (P. O. Martel) is in Marion County.
5½s'15 M-S {$15,000c.Sept 1 '15-'24
     15,000c.Mar 1 '16-'25
TOTAL BOND. DEBT.... (?)
INT. at Caledonia Banking Co., Caledonia.

TUSCARAWAS COUNTY.
County seat is New Philadelphia.
Bridge Bonds.
5s '13 A-O$100,000c....1915-1916
6s '14 M-N{150,000...Feb 29 1917
     30,000.Aug 29 '16-'17
TOTAL DEBT Apr 1915...$143,500
Assessed valuation 1914..74,542,250
(Assessment about actual value)
State&Co. tax (per$1,000) '14.$3.40
Population in 1910...........57,035

UNION COUNTY.
Marysville is the county seat.
Flood Emergency Bonds.
5s '13 J-J $70,000..............
5s '14 M-N 50,000......1917-1918
Bridge Bonds.
4½s'05 M-S $5,000c...............
5s '06 J-D 7,500c...............
4½s'13 J-J 27,000c...............
Children's Home Bonds.
5s '09 A-O $9,500c...............
Refunding Bonds.
4½s'15 M-S $75,000c...............
CO. BD. DT. Nov 6 '14....$240,000
Assessment debt (add'l)..... 226,040
Assessed valuation 1914..37,842,355
State & co. tax(per$1,000)'14..$3.50
Population in 1910..........21,871
INT. at County Treasurer's office.

UPPER SANDUSKY.
This village is in Wyandot Co. Inc. in 1848. Population 1910, 3,779.
Sewer Bonds.
5s '07 J-D $10,000c...Dec 1 1915
5s '08 M-S 15,000c...Apr 1 '16-'17
5s '09 A-O 5,000c....Oct 1 1917
5s '10 F-A 5,000c...Aug 1 1919
5s '11 J-J 12,000c...A & O 1 1920
Street-Improvement Bonds.
5s '10 A-O $16,000.....A & O 1918
5s '12 A-O 23,000....A & O '21-'22
5s '13 A-O 16,000c....A&O 1923
TOTAL DEBT May 1915. $102,000
Assess. val. '14 (abt. act.).4,600,000
Tax rate (per $1,000) 1914...$13.20
INT. at Fourth Nat. Bank, N. Y.

URBANA CITY.
This city is in Champaign County.
Bridge Bonds.
4½s'10 ----- $3,500....Sept 1 1915
4½s'13 ----- 3,000....Feb 1 1916
4½s'13 ----- 1,800....Sept 15 1916
Sewer Bonds.
5s '11 M-S $2,000....July 1 1915
4½s'12 M-S 20,000c.Sept 1 '28-'30
5s '14 A-O 48,000...Apr 1 '31-'33
5s '14 M-S 15,500....Mar 1 1931
5s '15 A-O 9,700....Apr 1 1932
5s '15 A-O 3,400....Apr 1 1933
Refunding Sewer Bonds.
5s '13 J-D $8,000...Dec 20 1923
Refunding Bonds.
4½s ----- $10,000....July 1 '15-'19
4½s'11 J-D 115,000cJune15 '23-'28
General Street Bonds.
6s A-O $1,700....July 1 1915
5s '14 A-O 16,500...Apr 1 '17-'20
5s '15 A-O 25,000...Apr 1 1934

Water-Works Bonds.
4½s'08 J-D $10,000c..Dec 15 1923
4½s'11 A-O 100,000....Apr 1 '16-'22
4½s'11 J-J 25,000...July 1 '29-'30
5s '14 F-A 6,500....Feb 15 1931
GEN. BD. DT. Apr 1 '14...$385,542
Assessment debt (add'l)... 97,475
Sinking fund.............. 19,364
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 WERT.
This city is the county seat of Van Wert County. Incorp. Feb. 18 1848.
Street Bonds (City's Portion).
5¼s'13 J-J $13,400....July 1 1923
5s '14 F-A 8,000.June 15 '15-'24
Water Refunding Bonds.
4.15s'11 A-O $120,000c.Apr 1 '16-39
Assessment Bonds.
4s,4½s&5s $79,990......1915-1921
Refunding Bonds.
4s '00 J-D $9,000c...Dec 1 1915
GEN. BD. DT. May 1915. $156,600
Assessment debt (add'l)... 66,888
Sinking fund.............. 20,238
Assess. val. '14 (abt. act.).8,585,060
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.
5s '15 M-S 50,000....M-S '16-'36
(see V. 100, p. 329, for maturity)
High-School Bonds.
4½s'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.

WALDO TWP. SCH. DIST.
This district is in Marion County.
5¼s'14 M-S $30,000c....M-S '16-'25
TOTAL BONDED DEBT....(?)
INT. at Farmers' Bank, Waldo.

WAPAKONETA.
This city is in Auglaize County. Incorporated Mar. 2 1849.
Funding Bonds.
4½s'11 F-A $12,950c.Feb 1 '15-'21
Assessment Bonds.
4s, 4½s & 5s $64,790...... Various
Deficiency Bonds.
5s J-J $1,000....J-J 1915
Water-Works and Light Bonds.
4½s'03 A-O {$1,320...Apr 1 '15-'18
     1,500....Oct 1 '15-'17
Auglaize Riv. & Sewer Dist.No.7
4½s'08 M-S $6,750c..Sept 1 '15-'23
Refunding Bonds.
5s '98 J-J $30,000......Jan 1921
5s '13 J-D 4,150c.June 1 '14-'18
Street Impt. Bonds, General.
4½s M-N15{$7,000...Nov 1 '15-'19
     8,000...May 1 '15-'22
4½s'08 M-S 7,700c.Sept 1 '15-'19
4½s'11 A-O 2,240...Oct 10 '15-'21
4½s'10 M-S 10,000....Sept 1 1923
4½s'11 M-N 10,500c.May 1 '15-'21
Sewer Bonds.
5s '13 A-O $14,000c...Oct 1 '15-'28
Water-Works Bonds.
5s '05 M-S $20,000....M-S '15-'18
GEN. BD. DT. Jan 1 '15...$116,550
Assessment debt........... 61,650
TOT. DEBT Jan 1 '15...... 178,200
Assessed valuation 1914....5,875,000
Total tax (per $1,000) 1915...$14.00
Population in 1910...........5,349
INT. at office of Village Treasurer.

WARREN COUNTY.
Lebanon is the county seat.
Funding Bonds.
4½s'15 M-S $34,500...Mar 15 1940
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.
4½s'97 J-J $5,500c......1915-1920
4s '99 M-S 17,000c......1915-1931
4s '02 M-S 19,000c......1915-1933
4s '10 J-J 65,000c......1920-1941
4s '10 J-J 15,000c......1937-1941
5s '14 J-J 110,000......J-J'16-'37
5s '15 J-J 50,000......J-J '21-'39
(see V. 100, p. 159, for maturity)
TOTAL DEBT Jan 1915...$416,168
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..............
5s '13 M-S 80,000....Sept 1 '15-'30
TOTAL 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 $30,000c.Mar 1 '16-'45
4½s ----- 8,000...Mar 1 '16-'24
TOTAL DEBT Apr 3 '15...$138,000
Assessed valuation 1914...3,520,000
(Assessment about 90% act. value)
School tax (per $1,000) 1914...$3.98
Population in 1913 (est).......8,800
INT. at Midland National Bank.

WATERFORD TWP. RURAL S.D.
This district is in Washington Co.
5s '15 A-O $30,000...............
TOTAL BONDED DEBT......(?)

WAUSEON.
This village is in Fulton County. Incorporated in June 1852.
Water Bonds.
6s '96　Sept $10,000c.....1915-1924
4s '05　M-S　6,000c.....1916-1921
4s '06　F-A　19,000c.....1915-1933
Sewer Bonds.
4½s'06 Sept　$908.94...1915-1916
5s '07　Mar　650c.....1915-1917
4½s'13 Feb　4,240c..Feb 1 '15-'18
Street-Improvement Bonds.
4½s'07 M-S $4,050.....1915-1917
5s '08　M-S　2,960c.....1915-1918
4½s'09 Feb　3,500.....1915-1919
4½s'10 A-O　8,100.....1915-1920
4½s'11 A-O　4,696.....1915-1921
4½s'12 M-S　4,560c.....1915-1917
GEN. BD. DT. Apr 3 '15...$35,000
Assessment debt (add'l)____76,957
Assess. val. '14 (90% act.).3,393,000
Total tax (per $1,000) 1914...$12.60
Population in 1910..........2,650
INT. at People's State Bk., Wauseon.

WAYNE COUNTY.
Wooster is the county seat.
County Road Bonds.
5s　s-an $102,000c....1-10th y'ly
GEN. CO. BDS. Jan 1915..$102,000
Assessment debt (add'l)____50,000
Sinking fund_____10,000
Assess. val. '14 (act. val.) 69,000,000
State&Co.tax(per $1,000) '14..$3.25
Population in 1910........38,058
INT. payable at County Treasury.

WELLSTON.
This city is in Jackson County. Incorporated in 1875.
Street-Improvement Bonds.
5s　J-D　$200_____1915
4s '06　F-A　3,000c..Aug 1 '15-'17
4½s　M-S　3,723..Sept 1 '15-'16
4s　F-A　9,500.....1915-1924
4½s　M-S　2,800.....1915-1918
4½s　　500.....1915-1919
Water-Works Bonds.
5s　M-N$10,000.....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.....1915-1933
Fire Department Bonds.
5s　J-J　$1,000...July 1 '15-'16
Refunding Bonds.
4s　　　$9,000..July 1 '15-'23
4½s'12 J-D　450_____1916
　　　4,000.....1917-1920
Sewer Bonds.
5s　J-J　$800....July 1 1915
GEN. BD. DT. Apr 6 '15..$126,133
Total assessed val. 1915..3,531,055
Total tax (per $1,000) 1915...$15.00
Population in 1910..........6,875
INT. at First Nat. Bank, Wellston.

WELLSVILLE.
This city is in Columbiana County. Incorporated in 1848.
Park Bonds.
4½s'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
4½s'03 A-O　25,000....Oct 1 '18-'25
4½s'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
4½s'11 Jan　10,000....Jan 1 1931
4½s'12 Jan　18,000....Jan 1 1933
4½s'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　32,400..July 1 '15-'26
4s '03　F-A　5,000....Aug 1 '15-'16
4½s'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　6,000c...Aug 1 1928
5s '09　May　1,100c...May 1 1929
5s '09　Aug　1,200c...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 '09　Aug　3,000....Aug 1 1929
5s '11　July　300....July 1 1916
5s '11　Nov　500....Nov 1 1916
6s '14　J-J　3,200.10..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
5s '02　July　27,000....July 1 '15-'41
4s '02　Dec　6,500....Dec 1 '15-'27
4½s'03 A-O　7,500....Oct 1 1923
4½s'04 F-A　16,000....Aug 1 1924
GEN. BD. DT. May 1 '15..$453,940
Assessment debt (add'l)____21,154
Assess. val. '14 (abt. act.).7,550,000
Total tax (per $1,000) 1914...$13.70
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*).
4½s'03 J-J　$50,000....Mar 4 1922
4½s'08 J-J　3,500....Oct 1 1928
Electric-Light Bonds.
4½s'06 A-O $15,000c...Oct 1 1926
4½s'07 A-O　1,500c...Oct 1 1927
Water-Works Bonds.
4½s'02　$25,000....Mar 4 1922
BOND. DEBT Apr 11 '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.
Road Bonds.
5s '14　A-O $10,795....Oct 15 1944
Cemetery Bonds.
4s　Apr　$4,000c_____1916
4½s　Apr　10,000c_____1943
Town-Hall Bonds.
5s　Apr　$15,000c_____1943
Water-Main-Extension Bonds.
4s　Apr　$75,000c_____1934
4s　Apr　26,000c_____1936-1937
4s　Apr　9,000c_____1938
4s　Apr　6,000c_____1939
4s　Apr　50,000c____1940 & 1942
5s　Apr　15,000c_____1943
TOTAL DEBT Apr 5 1915..$210,000
Sinking fund_____29,000
Assessed valuation 1914..11,154,000
Tax rate (per $1,000) 1915____$6.20
Population in 1910..........3,179

WILLOUGHBY VILL. SCH. D.
This district is in Lake County.
5s '15　A-O $85,000c....A-O '17-'44
(see V. 99, p. 1897, for maturity)
BOND. DEBT May 1915...$85,000
Assess. val. 1914-15......2,706,390
Population in 1915 (est.)......2,500
INT. at Cleveland Trust Co., Willoughby.

WILLSHIRE TOWNSHIP.
This twp. is in Van Wert County.
Road-Improvement Bonds.
4s　M-S {$2,500c_____1916
　　　{75,500c_____1923
　　　{12,000c_____1926
5s　M-S　10,000c_____1930
TOTAL DEBT Apr 1 '15____$87,000
Sinking fund_____8,810
Assess. val. '14 (80% act.).3,937,270
Tax rate (per $1,000) 1914____$24.40
Population in 1910..........2,405
INT. payable in Willshire at F. & M. State Bank.

WILMINGTON SCHOOL DIST.
This district is in Clinton County.
4s '10　M-S $54,000c...M&S '15-'50
BOND. DEBT May 20 1915..$67,000
Assessed valuation 1914....5,563,900
School tax (per $1,000) 1914...$4.80
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 $10,000c...M-S '15-'19
Detention Home Bonds.
6s '13　M-S $13,000c..M & S '15-'18
Bridge Bonds.
5s '05　M-S $20,000c...M&S '15-'19
6s '13　M-S　6,000c...M&S '15-'17
6s '14　M-S　16,000c...M-S '16-'19
GEN. BD. DT. May 17 '15 $933,500
Assessment debt (add'l)____65,000
Total valuation 1914......88,323,950
County tax (per $1,000) 1914...$2.55
Population in 1910........46,330
INTEREST payable at County Treasurer's office or any bank. Wood County Sav. Bank, depositary.

WOOSTER.
This city is the county seat of Wayne County.
Refunding Bonds.
4s　s-an　$8,000_____1928
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
4½s'11 M-N　6,800c...Nov 1 1921
4½s'12 M-S　76,000c...Sept 1 1932
5½s'15 F-A　40,000....F-A '16-'35
Paving Bonds (*City's Portion*).
4½s'10 F-A $13,000.....1929-1931
4s　　7,000....Oct 1 1924
4½s'11 M-S　17,500c.Sept 1 '31-'34
4½s'12 J-J　25,000c...July 1 1932
5s '13　A-O　35,000c...Apr 1 1933
Public-Building Bonds.
4s　　$40,000_____1915
Sewer Bonds.
4½s'11 M-N $1,500c...Nov 1 1921
Fire-Equipment Bonds.
5½s'13 J-J　$600c...July 1 1916
Water-Works Bonds.
4s '07　M-N $9,000c...May 15 1917
(Subject to call May 15 1909)
4s '10　J-D　$5,000c...Dec 1 1920
4s '10　J-D　25,000c...Dec 1 1930
5½s'13 M-S　2,000c...July 1 1916
5½s'14 A-O　2,000....Oct 15 1916
　　　9,000....Oct 15 '17-'25
GEN. BD. DT. Jan 1915..$377,760
Assessment debt (add'l)____155,022
Sinking fund (cash)_____25,181
Assessed valuation 1913...8,800,000
(Assessment about actual value.)
Tax rate (per $1,000) 1913...$15.60
Population in 1910..........6,136
INT. at office Sink. Fund Trustees.

WOOSTER SCHOOL DIST.
4½s'08 M-S $40,000c.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.
　　$131,400....Part yearly
BOND. DEBT May 1915...$264,320
Assessed valuation 1914..40,630,470
State&Co.tax(per $1,000) '13$3.49@
Population in 1910........20,760
INT. at office of Co. Treasurer.

XENIA.
This city is in Greene County.
Sewer Bonds.
4s　J-J　$30,000c..July 27 1920

Fire-Department Bonds.
5s '13　J-D $12,000c....June 1 1933
Refunding Bonds.
4s '04　M-N$16,000c....Nov 1 1924
4s '04　　20,000c....Oct 15 1924
4½s'11 A-O　12,200....Oct 1 1921
GEN. BD. 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.

XENIA SCHOOL DIST.
4½s　J-J {$10,000c..July 1 '25-'29
　　　{10,000c..Jan 1 '26-'30
4s　A-O　37,500c.Apr 1 '15 to
{$1,500 each A&O to 1917}Oct 1 '24
{2,000 each A&O to 1923}
{3,000 each A&O to 1924}
Fire-Protection Bonds.
4s '08　J-D　$7,000c..June 1 '15-'28
Improvement Bonds.
5s　　$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.
4½s'03 M-S　$8,000c..Sept 1 '15-'18
4½s'07 M-S　25,000c..Sept 1 '15-'24
4s '07　M-S　10,000c..Sept 1 '24-'26
4s '08　M-S　10,000c..Sept 1 '25-'28
4s '09　M-S　7,000c..Sept 1 '28-'29
4s '10　M-S　10,000c..Sept 1 '21-'28
4s '11　M-S {8,000c..Sept 1 '28-'30
　　　{5,000c..Mar 1 1931
5s '12　M-S　14,000_____
BOND. DEBT Oct 1 1912...$90,000
Assessed val. '12 (¾ 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 water-refunding, filtration plant, water-main extension, water-works-ext., water-works-engine and water-works-impt. bonds payable from water earnings.
Bridge, Viaduct and Culvert.
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　$8,500.....1915-1918
Parks & Playgrounds.
5s '12　A-O　$6,300.....1915-1918
5s '12　A-O　45,000.....1915-1923
5s '14　A-O　10,000...Oct 1 '16-'20
5s '05　A-O $12,100.....1915-1925
5s '06　A-O　12,000.....1915-1925
5s '11　A-O　5,000.....1915-1916
5s '12　A-O　5,500.....1915-1917
5s '14　A-O　10,000.....1916-1920
5s '15　A-O　15,000.....1917-1917
5s '15　A-O　3,500.....1917-1918
City Building Bonds.
4½s'12 A-O $160,000.....1915-1933
5s '13　A-O　100,000.....1915-1916
5s '14　A-O　30,000.....1917-1926
City Prison Bonds.
4½s'04 A-O $20,900.....1915-1925
5s '15　A-O　6,700.....1918-1922
Contingent Bonds.
5s '04　A-O　$1,000_____1915
Filtration-Plant Bonds.
5s '03　A-O $75,000.....1915-1929
Emergency Repair Bonds.
5s '12　A-O　$5,000.....1915-1916
Fire Department Bonds.
5s '95　A-O　$5,000.....1915-1917
5s '08　A-O　6,000.....1915-1917
5s '09　A-O　2,000_____1915
5s '12　A-O　56,000...Oct 1 '15-'22
5s '12　A-O　5,000.....1915-1917
5s '12　A-O　7,600.....1915-1917
5s '13　A-O　1,200_____1915
5s '13　A-O　2,600_____1915
5s '14　A-O　230,500.....1916-1923
Andrews Hollow Bridge.
5s '12　A-O　$3,800.....1915-1917
Street Opening.
5s '12　A-O　$1,650_____1915
Rice Ave. Wall.
5s '14　A-O　$1,300.....1915-1916
Salt Spring Street Wall.
5s '14　A-O　$1,000.....1915-1916
Fire & Police Signal System.
5s '15　A-O $18,000.....1917-1922
General Street Bonds.
5s '03　A-O　$1,025_____1915
5s '07　A-O　12,000.....1915-1917
5s '07　A-O　19,000.....1915-1918
4s '09　A-O　70,000.....1915-1921
5s '10　A-O　10,000.....1915-1934
5s '10　A-O　3,000_____1915
5s '10　A-O　5,000.....1915-1917
5s '10　A-O　2,000.....1915-1916
5s '12　A-O　3,000.....1915-1917
5s '12　A-O　1,000_____1915
5s '12　A-O　1,075_____1915
5s '12　A-O　24,000.....1915-1920
5s '13　A-O　230_____1915
5s '13　A-O　1,000_____1915
5s '14　A-O　75,000.....1916-1926
5s '14　A-O　14,000.....1915-1919
5s '14　A-O　2,000_____1915
5s '14　A-O　15,500.....1917-1921
5s '15　A-O　2,800_____1918
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 $35,000.....1915-1921
5s '12　A-O　8,000.....1915-1918
4s '13　A-O　2,000_____1915
4s '14　A-O　4,000.....1915-1916
Hospital Bonds.
5s '05　A-O　$6,000.....1915-1920

Market-House Bonds.
4s '07　A-O $37,500.....1915-1927
Electric-Light Bonds.
5s '14　A-O　3,000....Oct 1 1917
Sanitary Bonds.
5s '03　A-O $11,000.....1915-1925
5s '09　A-O　2,000.....1915-1916
Refunding Bonds.
4½s'03 A-O $25,000.....1915-1924
Assessment Bonds.
5s　___$1,121,401.....1915-1917
Electric Light Bonds.
5s '14　A-O　$3,000....Oct 1 1917
Sewer Bonds.
5s '13　A-O　1,125_____1915
5s '15　A-O　400_____1917
Water Works Extension Bonds.
5s '08　A-O $15,000.....1920-1926
5s '08　A-O　60,000.....1920-1931
4s '10　A-O　115,000.....1915-1937
4s '12　A-O　40,000.....1915-1922
4½s'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
Improvement Bonds (*City's Por.*)
5s '06　A-O $10,500.....1915-1917
5s '08　A-O　29,000.....1915-1928
5s '06　A-O　5,100.....1915-1917
5s '08　A-O　2,300.....1915-1916
5s '08　A-O　4,000_____1915
5s '10　A-O　11,000.....1915-1920
5s '10　A-O　1,000_____1915
5s '11　A-O　9,500.....1915-1916
5s '11　A-O　54,000.....1915-1919
5s '12　A-O　17,200.....1915-1918
5s '12　A-O　16,800.....1915-1917
5s '13　A-O　1,500_____1915
5s '13　A-O　9,000.....1915-1919
5s '13　A-O　21,500.....1915-1919
5s '13　A-O　5,000.....1915-1918
5s '13　A-O　8,000.....1915-1918
5s '13　A-O　15,900.....1915-1918
5s '14　A-O　9,500.....1915-1916
5s '14　A-O　2,500.....1915-1916
5s '14　A-O　33,000.....1916-1923
5s '14　A-O　6,000.....1916-1918
5s '14　A-O　2,500.....1915-1916
5s '14　A-O　20,000.....1916-1920
5s '14　A-O　21,000.....1917-1921
5s '14　A-O　8,000.....1917-1920
5s '14　A-O　700_____1917
5s '15　A-O　50,000.....1918-1927
Sidewalk and Intersection.
5s '13　A-O　$5,000_____1915
5s '14　A-O　2,000_____1916
5s '14　A-O　3,000.....1917-1918
5s '14　A-O　2,000_____1917
Refuse Disposal.
5s '14　A-O $13,750.....1916-1921
Water-Works-Engine Bonds.
5s '13　A-O $65,200.....1915-1923
Flood-Emergency Bonds.
5s '13　A-O　$9,000.....1915-1916
Water-Main Extension Bonds.
4s '06　A-O $20,000.....1915-1918
5s '08　A-O　11,000.....1915-1919
Water-Works Refunding Bonds.
4s '01　M-S $35,000.....1915-1921
West Ave. Bridge.
5s '14　A-O　$5,000.....1915-1916
5s '15　A-O　750_____1917
GEN. BDS. Apr 1915...$3,005,005
Assessment bonds........1,121,401
TOT. BD. DT. Apr 1915..4,126,406
Sinking fund_____332,296
NET DEBT Apr 1915....3,796,110
Total valuation 1915....165,000,000
(Assessment about actual value.)
Total tax (per $1,000) 1915..$13.00
Population in 1910........79,066
Population in 1915 (est.)...112,000
INT. at office of Sk. Fd. Trustees.

YOUNGSTOWN SCHOOL DIST.
4s '05　M-S $45,000c.Sept 1 '18-'19
4s　M-S {20,000c.Sept 1 '15-'16
　　　{5,000c.....Sept 1 1917
4½s'07 M-S　52,000c.Sept 1 '21-'24
4½s'08 s-a {16,000c.....Sept 1 1925
　　　{40,000c.Sept 1 '26-'27
4½s'09 M-S {16,000c.....Sept 1 1928
　　　{40,000c.Sept 1 '29-'30
4½s'10 s-a {63,000c.Sept 1 '31-'33
　　　{M-S 150,000c.Sept 1 '34-'36
4½s'11 M-S 100,000c.Sept 1 '37-'38
4½s'12 M-S 175,000c.Sept 1 '40-'42
4½s'13 M-S　55,000c.....Sept 1 1943
4s '13　　100,000c.Sept 1 '21-'24
5½s'13 M-S 100,000c.Sept 1 '25-'33
4½s'15 M-S 200,000c.Sept 1 '44-'47
BOND. DEBT May 1915 $1,055,000
Assessed val. 1914......163,704,980
School tax (per $1,000) 1914...$4.47
Population in 1913 (est.)...100,000
INTEREST payable in Youngstown at Dollar Savings & Trust Co.

ZANESVILLE.
This city is the county seat of Muskingum County. Inc. Apr. 1 1814.
Refunding Bonds.
4s '95　A-O $79,000c....Oct 1 1915
Park-Improvement Bonds.
4½s'08 A-O $15,000....Apr 1 1928
5s '14　A-O　28,500....Apr 1 '16-'34
Water-Works Bonds (Refund.).
4½s'91 M-N$50,000c.....May 1 1916
4s '09　A-O 125,000c....Oct 1 1915
3½s'09 A-O　30,000c....Oct 1 1919
Levee-Repair Funding Bonds.
4s '10　M-S　$6,000c....Sept 1 1920
5s '13　A-O　3,000....Oct 1 1923
Fire-Department Bonds.
4s '10　M-S　$4,000c....Dec 1 1915
4s '11　A-O　9,000r....Oct 1 1915
4s '12　A-O　6,000r....Mar 1 1917
5s '12　A-O　4,000....Oct 1 1922
5s '14　J-D　1,800....June 15 1919
Work-House Bonds.
4s '05　M-S $3,500c....Sept 1 1915
Water Bonds.
4s '05　J-J $10,000c....July 1 1915
4s '11　M-N　8,000c....Nov 1 1916
4s '07　M-S　2,000c....Sept 1 1916
5s '12　M-N　3,500c....May 1 1919
5s '14　M-S　3,600c....Sept 1 1920
5s '14　A-O　9,000c....Oct 1 1924
Flood Bonds.
5s '13　A-O $15,000c...Apr 15 1928

ZANESVILLE (Concluded).
Street-Improvement Bonds.
4½s	M-N	$8,100c...Nov 1 1917
4s '10	J-J	15,000c...Jan 1 1920
4s '10	A-O	4,000r...Oct 1 1920
4s '11	M-S	16,000r...Sept 1 1921
4s '12	M-S	3,000...Sept 1 1922
4s '12	J-D	3,500...Dec 15 1922
4s '12	J-D	6,818..June 1 '15-'21
4s '13	A-O	1,500...Apr 1 1923
4½s '13	M-N	9,300...May 1 1928
5s '13	J-D	3,800...June 1 1923
5s '13	F-A	19,500...Aug 1 1927
5s '13	M-N	1,500...Nov 1 1918
5s '14	A-O	1,200...Apr 1 1917
5s '14	M-N	3,100...May 1 1919
5s '14	J-D	6,200..June '15-'19
5s '14	J-J	1,650...July 1 1919
5s '14	F-A	5,300...Aug 1 1920
5s '14	A-O	2,550...Oct 1 1920
6s '14	J-D	500...Dec 1 1915

Street Grading Bonds.
4s '09	M-S	$1,500...Sept 27 1919
4s '11	M-S	1,500...Sept 1 1921
5s '13	J-J	3,000...July 1 1925
5s '13	A-O	2,000...Oct 1 1918
5s '14	J-D	1,800...Dec 1 '15-'17

Sewer Bonds.
4s '10	J-D	$27,400c...June 1 1920
4s '12	M-S	3,000r...Sept 1 1922
4s '11	J-J	1,000...July 1 1916
4s '12	J-D	2,000...Dec 15 1922
5s '13	J-D	9,700...June 1 1923

5s '13	F-A	$12,500....Aug 1 1925
5s '13	M-S	4,500....Sept 1 1927
5s '13	A-O	5,500....Oct 10 1918
5s '14	A-O	3,150....Apr 1 1920
5s '14	J-J	2,000....June 1919
5s '14	J-J	4,050....July 1 1919
5s '14	M-N	2,250....Nov 1 '15-'18

GEN. BDS. Apr 1 1915.. $620,668
Assessment debt_____ 97,345
TOTAL DEBT Apr 1 '15. 718,345
Water debt (included)___ 242,600
Sinking funds_____ 110,188
Assessed valuation 1914..30,661,640
(Assessment about 80% actual value)
Total tax (per $1,000) 1915...$14.50
Population in 1910_____28,026
INT. at office of City Treasurer and at Nassau Bank, N. Y. City.

ZANESVILLE SCHOOL DIST.
4s '12	J-D	$80,000c...Dec 23 1942
5s '14	J-J	63,000c..Jan 24 '25-'40
4s	M-S	30,000c...........1916
4s '06	M-S	130,000c....Mar 1 1946

BOND. DEBT Apr 3 1915 $303,000
Assessed valuation 1914..31,303,790
School tax (per $1,000) 1913...$4.10
Population in 1914 (est.)_____30,000
INT. on $80,000 bonds due 1915-1916 payable at Nassau Bank, N. Y.; on $130,000 at Old Citizens' Nat. Bank, Zanesville; on others at City Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Ohio which are not represented among the foregoing detailed reports. We have added the population from the Census of 1910.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population
Ada School District	$43,000	None	d$2,111,136	d$8.70	------
Addyston (V), Hamilton Co	45,000	None	d961,320	d13.64	1,543
Arcanum (V), Darke County	46,500	15,850	d1,410,000	d13.20	1,361
Archbold (V), Fulton County	73,740	1,000	$1,111,130	$12.20	1,082
Austintown Twp. Sch. Dist.	40,000	None	$2,206,640	$2.85	------
Barnesville School District	30,000	None	d4,500,000	d4.65	------
Batavia (V), Clermont County	32,000	None	e1,289,000	e14.20	1,034
Beaver Twp., Mahoning Co	48,500	------	d114,480	d9.20	1,911
Bedford (V), Cuyahoga Co	52,809	------	d5,798,315	d7.20	1,783
Bedford Twp., Cuyahoga Co.	31,000	None	$7,980,255	$8.70	3,791
Bellevue Village School Dist.	$82,100	------	e8,000,000	e4.60	------
Bethel School District	30,000	------	d910,510	d11.20	------
Big Spring Twp., Seneca Co.	59,000	------	d3,327,000	d18.75	1,755
Blanchester (V), Clinton Co.	28,500	------	d1,211,207	d13.80	1,813
Bloomfield Twp., Trumbull Co	60,000	None	d1,750,000	d12.00	------
Bloom Twp., Seneca County	86,000	None	†3,011,710	†36.00	1,753
Bluffton (V), Allen County	41,455	None	d1,714,180	d14.00	1,953
Bluffton School District	36,000	None	d2,029,090	d9.00	------
Bradford, Darke County	40,700	------	d632,010	d14.80	1,844
Bradford School District	35,000	None	d683,970	d10.40	------
Brady (Twp), Williams Co.	29,000	None	$985,000	$8.00	1,852
Bratenahl School District	36,800	None	$40,000		------
Bremen (V), Fairfield County	50,078	20,300	$1,500,000	†12.00	925
Bremen School District	30,000	1,400	d1,130,000	†15.00	------
Brewster (V), Stark County	42,000	None	$1,055,536	13.00	------
Brewster School District	27,000	1,720	†$832,000	†13.00	------
Bridgeport Sch. Dist.	60,000	None	†4,470,420	†15.00	------
Brookfield Twp., Noble Co.	100,000	None	$3,324,380		2,584
Brookside (V)	36,000	------	$1,200,000	$12.80	------
Brookville(V), Montgomery Co	33,000	None	$1,350,000	$13.50	1,187
Brown County	38,348	------	$21,800,000		24,832
Brunswick Twp., Medina Co.	97,000	None	$2,033,145	$10.20	------
Bryan S. D., Williams Co.	35,500	None	d3,041,070	d9.40	------
Buchtel School District	30,000	1,000	$586,000	$10.00	------
Bucyrus School District	47,500	------	†9,946,290		------
Byesville (V), Guernsey Co.	33,200	------	d1,414,917	d13.40	3,156
Byesville S. D., Guernsey Co.	48,100	1,500	$2,089,055	$5.35	------
Cadiz (V), Harrison County	73,900	2,200	d2,162,330	†15.40	1,971
Cadiz Sch. Dist., Harrison Co.	25,000	None	†2,600,000		------
Caldwell (V), Noble County	68,000	None	d1,469,000	d13.20	1,430
Canal Dover (C), Tuscarawas Co	90,700	None	d7,989,650	d$9.00	6,621
Canal Dover School District	57,000	None	d8,582,270	d3.75	------
Canton Twp., Stark County	26,000	------	d4,465,680	d9.70	52,106
Carrollton, Carroll County	46,426	4,916	$1,861,445	$15.36	1,730
Centerburg (V), Knox County	35,600	1,000	------	$10.60	723
Chagrin Falls (V), Cuyahoga Co	75,850	None	d1,637,670	d14.80	1,931
Champaign County	202,125	------	d44,000,000	d3.01	26,351
Chardon (V), Geauga County	61,050	------	d1,541,485	d13.20	1,542
Chatfield (Twp), Crawford Co.	39,000	None	d1,862,330	d7.20	1,129
Cheviot (V), Hamilton County	59,234	None	d1,310,520	d15.00	1,930
Circleville (C), Pickaway Co.	183,558	None	$7,823,940	$11.80	6,744
Clay Twp., Montgomery Co.	29,000	------	d2,905,880	d8.80	3,790
Clyde (V), Sandusky Co.	167,839	400	†3,654,665	$12.40	2,815
Coal Grove (V), Lawrence Co.	30,000	None	e1,120,000	e11.70	1,759
Coitsville Twp. School District	58,000	------	$4,648,760	$4.50	------
Columbiana (V)	48,000	1,000	d1,934,020	d13.20	------
Columbiana County	320,000	------	d89,736,380	d2.15	------
Columbus Grove(V), Putnam Co	75,000	None	d1,212,955	d15.00	1,802
Columbus Grove School Dist.	27,500	700	d1,341,645	d11.60	------
Concord Twp. Sch. Dist.	25,000	None	†1,749,080	†8.98	------
Continental, Putnam County	27,800	------	d621,360	d15.00	1,074
Covington, Miami County	31,500	None	1,250,000	$15.00	1,848
Cranberry Twp., Crawford Co.	38,000	------	d1,681,810	d6.80	1,819
Cuyahoga Falls(V),Summit Co.	63,800	None	d3,944,940	d12.60	4,020
Cuyahoga Falls School Dist.	33,000	------	------		------
Dallas Twp., Crawford County	58,000	None	d1,401,000	d6.40	469
Danbury Twp., Ottawa Co.	29,200	------	$4,202,290	$8.20	2,971
Delta (V), Fulton County	135,000	None	$2,040,000	$15.00	1,689
Dennison (V), Tuscarawas Co	105,000	------	d3,207,580	d12.20	4,008
Dennison S. D., Tuscarawas Co	67,000	None	d3,230,270	d11.20	------
Dixon Twp. S. D., Preble Co.	38,000	None	$2,458,000		------
Dover S. D., Tuscarawas Co.	28,500	------	d8,946,060	d7.40	------
Dresden, Muskingum County	40,500	None	$1,080,000	$14.20	1,549
East Palestine (V), Columbiana County	63,022	------	------		3,537
East View (V), Cuyahoga Co.	25,364	None	d1,308,790	d10.00	479
Eden Twp., Seneca County	63,500	None	d2,088,000	d10.00	1,233
Elida School District	25,000	------	$1,160,090	$6.22	------
Elmore (V), Ottawa County	43,602	None	$936,141	d11.00	937
Empire School District	30,000	950	$1,301,000	$35.00	------
Erie County	277,500	None	e65,646,210	e2.00	38,327
Etna Twp. Rural Sch. Dist., Licking County	30,000	500	$1,600,000	$2.70	------
Euclid Twp. School District	26,000	3,000	$2,865,000	$6.40	------
Fairfield Twp., Huron County	40,000	------	------		------
Fairport (V), Lake County	62,500	------	†2,005,560	d13.20	2,263
Fayette (V), Fulton County	37,950	------	d850,340	d13.60	915
Frankfort School District	32,000	None	$800,000	$5.00	------
Franklin (V), Warren County	111,316	------	d2,407,446	d15.00	2,659
Fulton County	204,140	None	d35,540,630	a2.14+	23,914
Garrettsville (V), Portage Co.	55,095	None	†1,403,565		1,001
Geauga County	27,000	------	d16,751,540	d3.35 +14.670	------
Genoa (V), Ottawa County	37,850	None	$650,000	$13.00	817
Georgetown, Brown County	48,588	None	d1,309,063	d13.00	1,569
Girard (V), Trumbull County	162,500	None	$5,968,150	$13.60	3,736
Girard School District	44,500	None	†7,877,570	†4.13	------
Glendale (V) Hamilton Co.	64,760	None	d2,066,000	†17.30	1,741
Glouster (V), Athens Co.	49,752	None	d1,327,480	d15.00	2,527
Glouster School District	31,500	None	†1,578,000	†5.20	------
Goshen Twp., Mahoning Co.	42,500	None	$2,903,370	†8.30	------
Grafton Twp., Lorain Co.	61,000	None	d1,073,245	d10.30	1,522
Grandview Heights(V), Franklin County	60,000	------	d1,058,910	d11.10	489

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population
Greenfield Twp., Huron Co.	$42,400	None	$1,278,250	$$9.00	------
Greenville S. D., Darke Co.	39,500	------	d8,241,910	d7.60	------
Greenwich Twp., Huron Co.	66,000	None	d1,934,385	d7.40	1,526
Greenwich (V), Huron County	49,350	304	†1,109,910	†15.60	876
Grove City, Franklin County	35,662	------	d520,460	d12.70	837
Guernsey County	325,000	------	$36,802,905	------	42,716
Gullford Twp., Medina Co.	61,000	None	------		1,741
Harris Twp., Ottawa County	63,000	None	†2,352,190	†5.00	2,088
Harrisville Twp., Medina Co.	28,000	------	$2,326,795	$6.40	2,007
Hebron School District	40,000	3,000	e3,600,000	e4.00	------
Hicksville School District	28,700	None	†2,028,000		------
Hicksville (V), Defiance Co.	25,500	None	d1,925,000	d13.00	2,395
Hillsboro (V), Highland Co.	76,500	None	d3,972,670	d11.60	4,296
Hillsboro Spec School District	93,500	------	$4,315,160	------	------
Hocking County	39,500	None	$22,734,650	$3.25	23,650
Holgate (V), Henry County	*25,000	------	$687,250	$15.00	1,095
Homer Twp., Medina Co.	44,000	None	$2,075,000	$10.50	735
Hopewell Twp., Seneca Co.	92,000	None	$3,695,410	------	2,194
Hubbard Twp., Trumbull Co.	50,000	------	†4,750,000		------
Hubbard (V), Trumbull Co.	37,100	------	d1,277,290	d12.00	1,699
Hudson Sch. Dist., Summit Co	60,000	None	$1,364,290	$5.00	------
Huron (V), Erie Co.	75,000	None	d2,109,801	d13.00	1,755
Ironton School District	58,500	None	†15,379,301	†3.00	------
Jackson (C), Jackson Co.	130,700	------	d4,448,798	d15.00	5,468
Jackson Twp., Crawford Co.	36,000	------	d854,070	d6.50	4,236
Jackson Twp., Pickaway Co.	25,000	------	d2,946,090	†4.00	1,083
Jefferson (V), Ashtabula Co.	223,900	None	d1,870,950	d12.90	1,461
Johnstown (V), Licking Co.	*57,058	------	d919,580	d11.20	805
Kenmore S. D., Summit Co.	31,200	------	------		------
Lebanon (V), Warren County	61,100	None	e3,841,685	e12.80	2,698
Kinsman Twp., Trumbull Co.	44,000	------	$2,304,200	$13.20	------
Leetonia (V), Columbiana Co.	51,880	------	d2,603,190	d10.00	2,665
Leipsic (V), Putnam County	40,000	None	d1,350,000	d15.00	1,773
Leipsic School District	35,000	1,000	d1,441,290	d11.80	------
Lewisburg (V), Preble Co.	26,000	None	d815,939	d13.00	672
Liberty Twp., Crawford Co.	31,900	None	†2,277,910	†7.80	1,342
Liberty Twp., Trumbull Co.	101,500	None	$5,456,760	$8.60	5,412
Liberty Twp Rur S D,Union Co	30,000	None	$1,750,000	------	------
Liberty Twp S D, Wood Co.	35,000	None	$2,568,890	------	------
Lisbon (V), Columbiana Co.	93,890	None	d2,616,250	d15.00	3,084
Litchfield Twp., Medina Co.	30,000	None	$1,119,395	$12.80	------
Liverpool Twp., Columbiana Co	44,000	------	e591,230	e23.40	22,368
Lockland (V), Hamilton Co.	188,385	None	d1,779,360	d14.78	3,439
Logan (V), Hocking County	101,250	------	d4,425,125	d15.00	4,850
Lodi (V.) Medina County	55,600	None	$1,511,590	------	1,015
London (V), Madison Co.	54,401	------	d3,729,400	d15.00	3,530
Louisville (V), Stark County	35,000	None	d1,598,200	d11.30	1,678
Lykens Twp., Crawford Co.	62,500	500	†1,730,670	†8.20	383
Lyme Twp., Huron County	55,500	None	$1,370,150	$8.20	4,162
McConnellsville(V),Morgan Co.	60,000	None	$1,700,000	$14.00	1,831
McCutcheonville... Sch. Dist. Wyandot County	40,000	------	$2,250,000	------	------
Madeira S. D., Hamilton Co.	25,000	None	d622,730	------	------
Madisonville S. D., Hamilton County	171,500	------	------		------
Malta (V), Morgan County	26,000	------	d913,055	d14.00	971
Martins Ferry(C),Belmont Co.	343,741	------	$10,000,000	e13.80	9,133
Martins Ferry School District	125,000	None	$9,000,000	$3.30	------
Martinsville School District	33,000	None	e1,070,000	e6.00	------
Mason Sch. Dist., Warren Co.	28,000	None	†750,000	†8.00	------
Medina Co. Road Dist. No. 1	128,500	------	$9,500,000	†15.00	------
Meigs County	60,000	None	†16,721,680	------	25,594
Metamora S. D., Fulton Co.	30,000	None	$763,000	$54.00	------
Middleport (V), Meigs County	111,400	------	d1,805,830	d15.00	3,194
Milford (V), Clermont & Hamilton Counties	30,400	------	d1,294,130	d15.00	1,321
Millersburg School District	35,000	------	------		------
Millersburg (V), Holmes Co.	83,734	------	$2,263,830	$15.00	2,020
Milton S. D., Miami County	48,400	------	d1,778,210	d9.50	------
Mineral City (V),Tuscarawas Co	25,000	1,050	†860,000	†13.60	1,032
Minerva (V), Stark County	35,120	------	$1,000,970	†15.00	1,396
Mingo Junction School District	48,000	8,500	d6,911,360	d9.60	------
Minster (V), Auglaize Co.	90,000	None	†1,118,370	------	------
Monroe County	30,000	------	†9,555,705	†4.70	24,244
Monroeville (V), Huron Co.	42,380	------	d1,275,895	d15.00	1,152
Montpelier (V), Williams Co.	146,500	None	$2,810,750	$13.40	2,759
Morgan County	256,400	7,000	$15,459,547	†7.60 +16,097	------
Mt. Gilead (V), Morrow Co.	25,591	5,700	$2,816,830	14.00	1,673
Mt. Healthy School District	50,000	None	†1,182,090	†5.00	------
Napoleon S. D., Henry Co.	31,000	None	d4,000,000	d4.90	------
Nelson Twp. School District	28,000	2,650	$915,000	$13.60	------
Nelsonville (V), Athens Co.	134,612	------	†4,024,780	†15.80	6,082
New Berlin (V), Stark Co.	38,500	800	$1,152,911	$11.21	865
Newberry Twp., Miami Co.	48,000	None	$3,500,000	15.00	5,126
New Bremen (V), Auglaize Co	70,700	None	$1,931,500	$13.80	1,586
New Haven Twp., Huron Co.	89,500	None	$6,750,000	†9.40	3,336
New Lexington (V), Perry Co.	120,450	None	$2,128,305	$15.40	2,559
New Lexington School Dist.	26,000	------	d2,214,686	d10.60	------
New London Twp., Huron Co.	37,000	None	d1,548,395	d9.00	2,152
New London (V), Huron Co.	78,002	None	$1,687,820	$14.00	1,557
New Philadelphia (C), Tuscarawas County	340,216	None	†9,023,610	d10.00	8,452
New Richmond(V),Clermont Co	50,264	None	d991,060	d14.80	1,733
North Baltimore (V),Wood Co.	62,000	5,000	†1,743,000	†15.40	2,503
No. Lima School District	26,700	None	$1,070,000	------	------
Norwich Twp., Huron Co.	23,000	None	$1,725,495	$4.70	777
Nottingham School District	52,000	------	------		------
Oak Harbor (V), Ottawa Co.	56,000	2,500	$1,750,000	$15.00	1,559
Orange Twp., Cuyahoga Co.	38,700	None	$1,957,945	$10.30	850
Orange Tp. S. D., Delaware Co.	30,000	None	$1,800,000	$2.24	------
Ottawa (V), Putnam Co.	74,875	------	d1,658,905	d15.00	2,182
Ottawa County	76,399	None	$38,136,410	$3.20	22,360
Painesville School District	59,500	None	$6,746,580	------	------
Paulding (V), Paulding Co.	193,615	None	e1,727,820	e15.00	2,081
Payne (V), Paulding Co.	41,027	3,000	$932,000	†15.80	1,207
Perry County	245,000	None	$30,000,000	------	35,396
Perrysburg (V), Wood County	101,646	1,000	$1,600,000	d15.30	1,913
Perry Township Sch. Dist.	30,600	------	d9,185,560	d4.20	------
Peru Twp., Huron County	76,000	None	$1,660,000	$20.10	------
Pike County	99,000	None	†11,000,000	†1.25	15,723
Piketown (V), Pike County	30,462	None	d393,162	d12.00	668
Plain City (V), Madison Co.	85,750	None	$1,400,000	$14.00	893
Plymouth (V), Huron & Richland Co	49,750	None	$1,364,020	$14.60	1,314
Plymouth Twp., Richland Co.	70,000	None	†2,484,590	†7.70	1,501
Poland Twp., Mahoning Co.	115,000	None	†1,843,880	†7.80	6,012
Polk Twp., Crawford Co.	50,000	None	†9,415,970	†13.20	805
Portage Twp. School Dist.	30,000	None	†2,668,320	------	------
Port Clinton School District	25,000	None	$3,922,000	$4.00	------
Reading (V), Hamilton Co.	156,428	None	d2,182,930	d14.10	3,985
Recovery (V), Mercer County	69,800	None	------		------
Richwood (V), Union County	240,000	3,000	e1,500,000	e16.30	1,729
Ridgefield Twp., Huron Co.	54,500	None	†3,116,180	†3.17	1,976
Ridge Twp., Van Wert Co.	45,000	None	$4,000,000	$9.00	1,934
Ripley (V), Brown County	53,780	------	d1,493,763	d15.50	1,840
Ripley Twp., Huron County	28,500	------	$2,294,600	$38.20	725
Rittman (V), Wayne County	37,814	------	1,800,000		------
Rockford (V), Mercer County	26,500	None	$1,252,000	$14.50	1,186
Rockport S. D., Cuyahoga Co.	35,000	------	------		------
Rocky River (V), Cuyahoga Co	84,682	None	$3,097,375	$11.10	1,174
Roseville School District	61,250	None	$1,054,000	------	------
Roseville (V), Muskingum Co.	30,400	------	d633,560	d15.00	2,113
Ruggles Twp.,R.D,Ashland Co.	40,000	None	†1,842,050	------	------
Sabina Sch. Dist., Clinton Co.	48,000	None	d1,499,704	d10.70	------
St. Clairsville (V), Belmont Co.	66,942	None	d1,408,175	d3.20	1,303
Salem School District	147,400	None	$11,000,000	†4.40	------
Salineville (V), Columbiana Co	31,000	None	d1,089,990	d14.60	2,403
Sandusky County	82,113	None	$64,413,480	$2.52	35,171
Sebring School District	61,100	1,300	e2,877,390	e6.41	------
Sebring (V), Mahoning County	92,230	None	$2,801,330	$15.00	2,104
Seneca Twp., Seneca County	47,000	None	d2,510,860	d6.60	1,222
Shadyside School District	59,500	None	$1,640,000	$7.89	------
Shawnee (V), Perry Co.	32,000	None	d848,495	d12.40	2,280
Sherman Twp., Huron Co.	57,250	None	†1,507,180	†11.60	675

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.
Shreve (V), Wayne County	30,350	----	d900,000	d13.80	1,016
Smith Twp., Mahoning Co	98,500	None	$6,784,930	$7.00	4,657
South Charleston Sch. Dist.	30,000	None	d2,216,180	d8.50	------
SpringfieldTp.S.D.,SummittCo.	33,200	None	$3,660,000	c8.00	------
Sullivan Township, Ashland Co	25,000	None	$1,952,450	†12.40	------
Swanton (V), Fulton Co	45,288	None	$1,067,500	----	1,058
Tippecanoe City (V), Miami Co	48,834	3,444	$2,671,570	$11.80	2,038
Tod Twp., Crawford Co	35,500	None	†1,753,345	d7.80	771
Toronto (V), Jefferson Co	64,000	----	d1,299,060	d12.80	4,271
Tymochtee Twp., Wyandot Co.	36,000	None	$2,446,670	d8.60	1,283
Uhrichsville(V),Tuscarawas Co	195,265	None	$4,178,060	$14.40	4,751
Uhrichsville School District	35,000	None	†4,400,007	†4.62½	1,764e
Utica (V), Licking Co	58,931	None	d1,676,855	d11.40	1,729
Van Wert County	25,000	Noned	47,555,420	†2.90	29,119
Van Wert School District	120,000	2,900	$8,120,630	$5.10	------
Vermilion (V), Erie County	27,000	------	d2,259,220	d10.60	1,369
Vernon Twp., Crawford Co	26,500	------	d1,306,960	d7.40	722
Vernon Twp, Trumbull Co	40,000	None	†1,305,360	----	820
Versailles (V), Darke County	29,000	None	†1,495,000	†14.40	1,580
Wadsworth (V), Medina Co	37,650	None	$3,250,000	$13.40	3,073
Wadsworth Twp., Medina Co	44,000	None	d2,015,460	d7.80	------
Wakeman Twp., Huron Co	51,000	None	†2,690,635	†10.20	------
Wapakoneta School District	37,500	------	d5,753,330	d9.20	------
Warren (C), Trumbull Co	433,264	None	$19,015,170	$13.80	11,081
Warren Twp., Belmont Co	25,500	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	d1,326,000	d12.40	1,335
Washington Twp. Sch. Dist.	40,000	------	†8,500,900	†6.00	------
Waverly (V), Pike County	47,453	None	†1,267,511	d14.00	1,803
Wayne Twp. S. D., Fayette Co	35,000	None	†3,125,000	----	------
Weller Twp., Richland Co	37,000	------	d1,399,210	d10.50	878
Wellington (V), Lorain Co	43,722	------	d2,012,240	d14.00	2,131
Wellston School District	33,530	------	d3,973,873	d12.21	------
West Alexandria Sch. Dist	50,000	None	d1,570,000	d5.50	------
West Carrollton Sch. Dist.	25,000	------	d1,739,910	d8.10	------
West Mansfield (V), Logan Co	65,000	250	d453,150	d7.50	913
West Milton (V), Miami Co	25,000	------	------	----	1,207
West Milton School District	50,400	------	------	----	------
West Unity (V), Williams Co	26,500	None	†826,320	†12.80	980
Williams County	64,000	------	$42,151,610	----	25,168
Willoughby (V), Lake County	139,400	None	†2,531,930	d12.40	2,072
Willoughby Twp., Lake Co.	38,000	------	d8,912,490	d5.00	4,370
Willoughby Twp. S. D., Lake County	55,000	------	$7,705,230	†2.22	------
Wilmington (V), Clinton Co.	89,500	None	$5,360,000	$13.20	4,491
Woodsfield (V), Monroe Co.	59,533	None	†2,138,185	----	2,502
Worthington School District	40,000	------	$1,403,710	----	------
Wyoming (V), Hamilton Co.	168,000	None	$3,675,000	$13.92	1,893
Wyoming School District	27,000	None	$3,500,000	d14.76	------

* Total debt.   x Figures are for 1910.   a Figures are for 1911.   d Figures are for 1912.   † 1913 figures.   § 1914 figures.   e 1915 figures.

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 1916)____Homer L. Cook
Treasurer (term expires Feb. 10 1917)_____Geo. A. Bittle

LEGISLATURE meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

HISTORY OF DEBT.—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the "State and City Supplement" of April 1894, pages 85 and 86. The details of the State's outstanding obligations are as follows:

DOMESTIC DEBT—NON-NEGOTIABLE.

Held by Perdue University.   Held by Vincennes University.
5s   Q-J$340,000____Apr 1 1921   3s '09   S-a $120,548c__Apr 10 1917
Held by Indiana University.   (See V. 91, p. 722.)
5s   M-N$144,000___Sept 1 1937

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_____ *$130,000 $405,615 $655,615 $805,615
Domestic debt_____ 604,548   604,548   604,548   640,548

Total debt_____ $734,548 $1,010,163 $1,260,163 $1,410,163
* This debt has since been paid off.

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.

Years—	Valuation.	State tax.	Years—	Valuation.	State tax.
1914	$1,939,876,166	$0.70	1904	1,543,000,000	0.90
1913	1,898,207,235	0.70	1903	1,513,433,644	0.90
1912	1,890,460,710	0.90	1902	1,394,808,242	0.90
1911	1,891,601,167	0.90	1901	1,360,445,139	0.90
1910	1,797,486,410	0.90	1891	1,255,256,038	1.20
1909	1,776,132,096	0.90	1880	764,287,517	1.20
1908	1,723,311,564	0.90	1870	662,283,178	1.50
1907	1,717,037,215	1.20	1860	455,011,378	1.50
1906	1,654,888,461	1.20	1850	138,362,085	2.50
1905	1,597,560,087	1.20			

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

1830	343,030
1820	147,178
1810	24,520
1800	5,641

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 Strieb vs. Cox, Treas., 111 Ind., the Supreme Court of Indiana held that gravel road bonds are not properly indebtedness of the county—hence do not come within the inhibition of Section 13 of the constitution. (See editorial in "State and City Supplement" for October 1899, page 3.)

THIRD, counties (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is Section 6 of Article 10, and is as follows:

COUNTIES CANNOT TAKE STOCK.—No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company, nor borrow money for the purpose of taking stock in any such company, nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 1869, granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits. Other laws of a somewhat similar character have been passed at other dates. We notice one law, too (Section 5377, Burns's Annotated Statutes, revision 1901), which authorizes counties bordering on the State line, or any township or city situated in such county, to subscribe for railroad stock. In that law no attempt is made to endow counties with power to issue bonds for this purpose (thus obeying the mandate of the constitution), though by the succeeding section (Section 5378) cities are given authority to issue such bonds.

COUNTIES are apparently restricted by statute to a lower than the constitutional limit of 2% in the matter of creating certain kinds of debt. For instance, Section 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 in anticipation of the revenue of the then current fiscal year and not exceeding two-thirds of the amount of the county tax duplicate of the preceding year.

Limit of 1% may be exceeded in counties for funding purposes in certain cases where the aggregate indebtedness in 1879 exceeded 1% (see Burns's Revised Statutes, 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 waterworks, &c.

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 4½% 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 (4½%) per cent interest per annum, payable semi-annually."

CITIES, COUNTIES AND TOWNS IN THE STATE OF INDIANA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

ALLEN COUNTY.
County seat is Fort Wayne.
Court House Bonds.
4s   J-J $113,000____1916-1935
Voting-Machine Bonds.
4s   Dec { $14,000c..Dec 1 '16&'18
        { 5,000c...Dec 1 1920

Court-Hse. & Pow. Sta. Bonds,
3½s   M-N$200,000c..Nov 1 1919
BOND. DEBT May 1915..$632,000
Twp.-gravel road bds.(add'l) 700,147
Assessed valuation 1914..64,336,420
(Assessment about 50% actual value)
Co. tax rate (per $1,000) '14__$5.49
Population in 1910_____93,386
INT. at U.S.M.& Tr. Co., N.Y.C.

ANDERSON SCHOOL CITY.
3.65s'09J-J $85,000cJuly 15 '15-'19
4s '10 F-A 41,000c..Sept 9 '15-'20
.s '14 23,000
BOND. DEBT Apr 8 1915 $126,000
Assessed valuation 1915...11,000,000
(Assessment ¼ to 3-5 actual value.)
School tax (per $1,000) 1913...$9.00
Population in 1915 (est.).... 25,000
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).
4½s'12 M-N$25,000c..Nov 15 '17-'32
Refunding Bonds (tax-free).
4½s'09 M-N$13,000c..May 15 '15-27
4½s'12 J-D 20,000c.Dec 20 '22-'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 ½ actual value)
Total tax (per $1,000) 1913...$35.20
Population in 1910..........8,716
INT. payable in Bedford.

BEDFORD SCHOOL DISTRICT.
This district is in Lawrence Co.
School Bonds.
4½s'11 J-J $40,000c 1915-1921
4½s'12 J-J 22,000c..Jan 1 '17-'22
4½s'14. 6,000 1916
BOND. DEBT April 1915. $68,000
Assess. val. '14 (2-3 act.) $3,900,000
School tax (per $1,000) 1914...$11.50
INTEREST payable at Stone City Bank in Bedford and First Nat. Bank, N. Y., and Bedford Nat. Bank.

BLACKFORD COUNTY.
County seat is Hartford City.
Court House Bonds.
5s A-O $22,500c 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

BLOOMINGTON SCHOOL DIST.
This district is in Monroe County.
4½s'12 J-D $70,000c ....1916 & 1922
4½s 14 J-J 12,000 ....
4½s 3,000 ....
TOTAL DEBT May 1915. $86,000
Assessed valuation 1914...4,599,780
School tax (per $1,000) 1914...$1.45
INT. at Bloomington or Breed, Elliott & Harrison, Chicago, Ill.

BOONE COUNTY.
Lebanon is the county seat.
Court-House Bonds.
4s '10 M-N $120,000c..M&N '15-'20
BOND. DEBT Jan 1 '15.. $120,000
Gravel road debt (add'l).. 232,024
Assess. val. (1-3 act.) '14..25,332,500
Co. tax (per $1,000) 1914.... $3.39
Population in 1910..........24,673
INT.at First Nat. Bank, Lebanon.

BRAZIL.
This city is in Clay County. Inc. a town Dec. 18 1866; city May 8 1873
School House.
6s M-N $8,000c...Nov 1 1917
6s F-A 4,500c...Feb 1 1918
Refunding School.
4s J-J $3,000c...July 1 1915
4s M-N 10,000c.........1922
Refunding Water.
4½s 14 M-N$20,000....M-N '15-'29
BOND. DEBT April 1915.. $45,500
Assess. val. 1914..........4,008,885
Tax rate (per $1,000) 1914...$10.00
Population in 1910..........9,340

CASS COUNTY.
Logansport is the county seat.
Flood Emergency Bonds.
4s '13 .... $150,000c
Summary of Debt Jan. 1 1912.
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 J-J $195,000c..Due 10 bonds each 6 months until July 1 1932
4s '13 J-J 30,500c....July 8 1929
County Infirmary Bonds.
4s J-J $22,500..Due 5 bonds 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 (½ act.)..15,262,530
State&Co. tax (per $1,000) '13 $10.90
Population in 1910..........32,535
INTEREST at Brazil Trust Co.

COLUMBUS.
This city is in Bartholomew Co
Water-Plant Bonds.
4½s'13 J-J $38,000c....Jan 1 1923
Funding Bonds.
4s '04 J-J $15,000c....July 1 1919
3½s'06 J-J 27,000c...Jan 1 1936
(Subject to call after Jan. 1 1926.)
Refunding Bonds.
3½s'06 J-J $8,000c...Jan 1 1936
(Subject to call after Jan. 1 1926.)
3½s'09 J-J $26,000c...July 1 1929
BOND. DEBT Apr 3 1915.. $114,000
Assessed valuation 1914...5,819,019
Total tax (per $1,000) 1914...$11.50
Population in 1910..........8,813
INTEREST on the 3½s is payable at the People's Savings & Trust Co.

CRAWFORDSVILLE.
This city is in Montgomery Co.
Electric-Light Bonds.
4s '10 J-D $48,000c
4s '11 A-O 22,000c...Oct 1 '14-'31
BOND. DEBT May 14 '15.$101,000

CRAWFORDSVILLE SCH. CITY.
This district is in Montgomery Co.
4s '10 J-J $60,000c..July 1 '15-'20
4s '07 A-O 3,000c....Apr 2 1916
4s '11 A-O 14,000c..Oct 1 '15-'21
5s '14 M-N 5,800c...May 15 1921
BOND. DEBT Apr 1 1915 $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.

DECATUR COUNTY.
Greensburg is county seat.
Bridge Bonds.
4½s'13 M-N $28,000cMay 15 '15-28
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.

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
5s 14 J-J { 14,000..July 10 15-28
{ 1,000..Jan 10 1929

DE KALB COUNTY.
Auburn is the county seat.
Court-House Bonds.
4s '12 J-J $112,000c..Jan 15 '15-'22
Power-House Bonds.
4s '12 J-J $20,000c..Jan 15 '18-'22
BOND. DEBT May 1915 $132,000
Assessed valuation 1914..18,500,000
(Assessment abt. 1-3 actual value.)
Co. tax rate (per $1,000) '14....$4.89
Population in 1910..........24,054
INT. payable at Co. Treas. office.

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 7,000c..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.

EAST CHICAGO.
This place is in Lake County. Incorp. 1886. Popul'n 1910. 19,098.
Police & Fire-Station Bonds.
6s '08 J D $14,000c.Dec 1 '15-'19
Paving Bonds.
6s '09 J-D $5,000c.June 1 '16-'18
Refunding Bonds.
6s '04 J-D $33,000c....1915-1925
Building Bonds.
6s '08 ' J-D {$17,965c.....1915-1919
{ 8,365c.........1929
GEN. BD. DT. May 1 '15 $52,000
Assess. val. '15 (¼ act.)..8,650,000
Total tax (per $1,000) 1912..$43.20
INT. payable at Treasurer's office.

EAST CHICAGO SCHOOL DIST.
5s '12 F-A $75,000c....1916-1922
5s g '05 F-A 4,000c....Aug 1915
5s '09 F-A 40,000c...Feb '19-'28
Refunding Bonds.
4s '09 A-O $17,000c.....1918-1934
BOND. DEBT Apr 3 '15.. $136,000
Assessed valuation 1914...8,000,000
(Assessment 20 to 25% act. value.)
School tax (per $1,000) 1914..$15.40
Population in 1915 (est.)....30,000
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.

ELKHART COUNTY.
Goshen is the county seat.
Court-House Bonds.
4s '06 M-S $15,000c..M-S 15 '16-'18
4s '07 F-A 35,000 1922
($10,000 yearly.)
BOND. DEBT April 1915. $50,000
Assess. val. '14 (½ act.)..31,316,775
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 CountyLoan & Tr.Co.

ELKHART SCHOOL DISTRICT.
4s '07 F-A $30,000c..Aug 1 '15-'17
4s '11 F-A 90,000c..Feb 15 '16 '21
BOND. DEBT July 31 '15.. $120,000
Assess. val. '14 (40% act.)..8,650,243
School tax (per $1,000) 1914...$12.50
Population in 1913 (est)...22,000
INT. on bonds of 1907 in Elkhart; on others in Chicago.

ELWOOD.
This city is in Madison County.
Inc. as a city April 27 1891.
Playground Bonds.
5s '14 M-N $8,000c....Nov 1 1917
Refunding Bonds.
5s J-D $45,000c....June 1 1923
5s J-J 10,000c...Jan 15 1923
6s J-J 40,000c....July 1 1921
BOND. DEBT May 1915. $103,000
Sinking fund.............. 15,042
Assess. val. '14 (40% act.)..3,464,760
City tax (per $1,000) 1914...$15.00
Total tax (per $1,000) 1914...$42.40
Population in 1910..........11,028
INT. on 5s at Nat. Shoe & Leather Bank, N. Y.; on 6s at Hanover Nat. Bank, N. Y.

EVANSVILLE.
Evansville is the county seat of Vanderburg Co. Incorporated 1847.

Refunding Bonds.
4s '12 J-J $79,300c....Jan 1 1932
4s '12 J-J { 398,000c....July 1 1937
{ 486,000c....July 1 1942
BOND. DEBT Oct 1 '13..$1,663,300
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.

EVANSVILLE SCHOOL CITY.
3½s'07 M-N$26,400..May 1 '16-'17
4s 14 80,000
4s '14 A-O { 16,000..Oct 15 '19-'20
{ 8,000..Oct 15 1928
{ 24,000..Oct 15 '32-'34
BOND. DEBT May 19 '15 $154,900
Assess. val. '14 (60% act.)41,128,860
School tax (per $1,000) 1914...$6.75
Population in 1910..........69,647
INT. at City Nat. Bk., Evansville.

FLOYD COUNTY.
County seat is New Albany.
Funding Bonds.
4s '10 J-J {$140,000c.Jan 1 '16-'29
{ 20,000c...Jan 1 1930
BOND. DEBT May 1915...$160,000
Assessed valuation 1913..13,000,000
County tax (per $1,000) '14....$3.00
Population in 1910..........30,293
INT at New Albany Nat. Bank.

FORT WAYNE.
This city (incorporated 1840) is the county seat of Allen County.
Refunding RR. Bonds.
4½s'13 A-O$140,000c...Oct 10 1933
Refunding Water Bonds.
3½s'99M-N$100,000c...Nov 15 1919
3½s'00J-J 146,000c...Jan 18 1920
BOND. DEBT Apr 1 '15.. $336,000
Sinking fund.............. 34,413
Water debt (included)... 246,000
Assess. val. '14½(½ act.)..37,795,650
Tax rate (per $1,000) 1914...$29.50
Population in 1910..........63,933
INT. payable in N. Y. at U. S. Mtge. & Tr. Co

FORT WAYNE SCHOOL DIST.
3½s A-O $30,000c....Oct 1 '15-'20
3½s A-O 50,000c...Oct 1 1921
4s '07 M-S 22,500c..Sept 2 '15-'17
4s '08 M-N 32,000c.Nov 1 '15-'18
4s '08 A-O { 60,000c...Oct 1 '15-'18
{ 150,000c...Oct 1 '19-'23
4s '12 J-D 100,000c..June 1 '19-'23
4s '14 F-A 150,000c.Feb '14-'24-'23
BOND. DEBT Apr 5 1915 $594,500
Net val. taxable prop. '14.37,795,550
Assessed valuation 1913..36,220,470
School tax (per $1,000) 1914...$8.40
INT. at U.S. Mtge.& Tr. Co., N. Y.

FRANKFORT.
This city is in Clinton County.
Electric-Light Bonds.
5s '09 J-J $5,000c.....July 1915
Sewer Bonds.
4½s J-D {$8,000 ....J&D 1 1915
{ 20,000....J&D '16-'17
Park Bonds.
4s J-D $15,000c 1920
BOND. DEBT Apr 3 '15.. $48,000
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.

FRANKFORT SCHOOL DIST.
4½s'13 J-J $76,500c..July 1 '15-'23
TOTAL DEBT May 1914...$85,000

FRANKLIN COUNTY.
Brookville is the county seat.
4s '11 J-D $80,000c....1914-1930
(Part due six months—V.91,p 1790)
Court-House Furniture Bonds.
4s '12 J-D $15,000c...J & D 15-'29
Bridge Bonds.
4½s M-S $8,000 ....J&D '15-'22
4½s'14 36,500
4s '14 J-D 2,000 .J & D 15-'22
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.

FRANKLIN SCHOOL TWP.
This township (P. O. Lewisville) is in Henry County.
4½s'13 Mar 30,800c..Sept 1 '15-'28
TOTAL DEBT May 18 '15 $32,800
Assessed valuation 1915...1,700,000
(Assessment about ½ act. value.)
School tax rate (per $1,000) '15 $7.00
Population in 1915 (est.).....1,100
INT. at 1st Nat. Bk., Lewisville.

FULTON COUNTY.
Rochester is the county seat.
Bridge Bonds.
4½s'05 A-O $50,000c...Apr 4 1925
Court-House Bonds.
5s '96 M-N 25,000c....May 1 1916
5s '96 M-N 23,500c...Nov 2 1916
Refunding Bonds.
4s '98 M-S $35,000c...Sept 12 1918
BOND. DEBT Dec 31 '14 $183,500
Sinking fund.............. 123,563
Assess. val. '14 (40% act.)14,065,280
Co. tax rate (per $1,000) '14...$4.59
Population in 1910..........16,879
INT. on 5s at Corn Exchange Nat. Bank, Chicago; on 4½s at Am. Ex. Nat. Bank, New York.

GARY.
This city is in Lake Co. Inc. July 14 1906. Pop'n 1910. 16,802.
Garbage-Plant Bonds.
4½s May $15,000c..May 13 1922

Park Bonds.
6s '13 J-D $50,000c..Aug 29 1933
4½s'13 20,000c...Dec 15 1933
Tolleston Municipal Bonds.
5s July $1,000c..July 1 '15-'16
Street & Garbage Equip. Bonds
4s Sept $20,000c..Aug 21 1921
Police & Fire Dept. Bonds.
4½s'09 J-J $45,000c...Jan 15 1919
4½s'09 F-A 10,000c...Aug 1 1919
4½s Oct 50,000c...Oct 16 1931
4½s'13 15,000c....Apr 1 1923
BOND. DEBT Apr 5 1915 $226,000
Assess. valuation 1914...22,679,565
Tax rate (per $1,000) 1914...$15.20
INT. on 4s, 4½s & Garbage Plant 4½s at City Treas. office; on Police and Fire Sta. bonds at First Nat. Bank, Hammond.

GARY SCHOOL DISTRICT.
4½s s-a {$12,500c..........1917
{ 25,000c..........1918
4½s s-a 50,000c......1917-1919
4s s-a 50,000c..........1919
4s '09 J-J 51,000c...Jan 1 1919
4½s J-J 1,000c..........1915
4½s J-J 3,000c..........1917
4½s'11 J-J {30,000c.....July 1 1920
{30,000c.....Jan 1 1921
4½s'11 J-J 50,000c..........1921
4½s F-A 75,000c...Feb 1 1922
4.40s'11 J-D 60,000c....Nov 1 1933
5s '14 23,000c....Nov 1 1934
BOND. DEBT Apr 1915. $460,500
Assessed valuation 1914...23,252,000
(Assess. about 16 2-3% 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 $49,500c..J&D '17-'29
4s J-D 1,500..Dec 1 1915
BOND. DEBT Apr 2 '15. $51,000
Floating debt............. 54,950
Sinking fund.............. 12,116
Assess. val. '14 (45% act.) 4,356,265
Total tax (per $1,000) 1913..$31.20
Population in 1910..........8,514
INT. at Salem Bank, Goshen.

GRANT COUNTY.
County seat is Marion.
Boulevard Bonds.
4½s'13 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.............. 5,000
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.
4½&5s J-J $129,000c
(Last bond due 1928)
BOND. DEBT Apr 7 '15.. $130,000
Assess. val. 1914........19,378,600
(Assessment 60-75% actual val.)
State&Co.tax(per $1,000) '15...$7.01
Co. tax rate (per $1,000) '15...$3.00
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 $225,000c.July 10 '23-'32
TOTAL DEBT Apr 1915. $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 --- *$49,000c..July 1 '16&'21
6s '90 --- 7,000Part y'ly July17
Water & Light Bonds.
4½s 14 Aug $50,000c..Aug 17 15-34
City-Hall Bonds.
5s '04 --- $8,000. Part y'ly Jan 1
City's share street & sewer
bonds........................ $436
BOND. DEBT Apr 9 '15.. $114,436
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 {$144,000c.July 1 '15-'23
{ 100,000c...July 1 1924
CO. BD. DT. Apr 1915.. $244,000
Gravel road debt (add'l).. 456,774
Assess. val. '14 (½ act.)..22,685, 10
County tax (per $1,000) '14...$6.89
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; present charter 1905.
Track Elevation Bonds.
4s '15　J-J $100,000c..July 1 '20-'23
Fall Creek Retaining Wall.
4s '13　J-J $45,000c..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 150,000....May 1 1943
River-Improvement Bonds.
4s '13　J-J $63,000c....Jan 1 1926
Park Improvement Bonds.
4s '97　J-J $350,000c....Jan 1 1927
Boulevard Bonds.
3½s 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
4s '14　J-J　80,000c..July 1 '20-'23
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.
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 '15.
Total funded debt........$3,767,500
Debt assumed by annex'n　23,800

Total liabilities........$3,791,300
The city had a sinking fund balance of $332,256.47 on Dec. 31 1914. In addition to the above debt there were outstanding on Jan. 1 1915 $1,884,167.73 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.

	1914.	1913.
	$	$
Real estate	173,061,605	....
Personal	67,392,610	....
Total	240,454,215	229,720,140

(Assessment about ½ actual value.)
Tax (per M)　23.80　23.60

	1910.	1905.
	$	$
Real estate	135,966,655	111,362,970
Personal	49,748,100	41,615,380
Total	185,714,755	152,978,350

(Assessment about 2-3 actual value.)
Tax (per M)　21.70　21.30
POPULATION—1910 (Census), 233,650; in 1900, 169,164; in 1890, 105,436; in 1880, 75,056; in 1870, 48,244. Territory of city substantially increased between 1890 & 1900.

INDIANAPOLIS SCHOOL DIST.
This district includes the whole of the city of Indianapolis and reports the same assessed valuation.
Coupon Notes.
4½s　M-S $40,000c..Nov 1 '15-'24
4s　M-S　8,000c..Mar 31 1918
School, Real Est. & Imp. Bonds.
3½s　J-J $600,000c..July 1 '30-'41
4s　J-J　75,000c..July 1 '41-'42
4s　J-J　75,000c..July 1 '45-'46
4s　J-D 150,000c..Dec 1 '42-'44
Library Site Bonds.
4s　J-J $125,000c...Sept 1 1945
Funding Bonds.
3½s　J-J $100,000c....July '27-'28
Building, Refunding, &c.
4s　J-J $384,000c..July 1 '15-'26
TOTAL DEBT Apr 3 '15..$1,537,000
Assessed valuation 1914..240,253,000
Library, school, teachers' pension fund and compulsory education tax rate (per $1,000) 1914..........$6.40
Population in 1910..........233,650
Pop'n 1915 (city directory)..282,877
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.

JASPER COUNTY.
Rensselaer is the county seat.
Court-House Bonds.
4½s　....$15,000....July 1 1920
4½s　....　9,500....July 1 1921
(Optional after July 1 1911)
4½s　....$50,000....July 1 1926
(Optional after July 1 1921)
4½s　....$30,000..July 1 '28&'32
BOND. DEBT Dec 31 '14..$104,500
Assess. val.'14 (1-3 act.).12,906,916
State & Co tax (per $1,000)..$8.50
Population in 1910..........13,044

JEFFERSON COUNTY.
Madison is the county seat.
Bridge Bonds.
4½s'13 M-S $23,750...M&N '15-'33
Toll-Road Purchase.
4s　F-A $72,000c..2 bonds y'rly
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　51,000c....Apr 1 1922
5s '97　J-J　73,500c....July 1 1922
3½s'00 M-N100,000c....Nov　1925
3½s'06 J-J　32,000c....Jan 1 1931
4.40s'14 J-J　10,000c..J&J 1 '19-'21
Funding Bonds.
4s '12　J-J $45,440....Jan 1 '15-'23
BOND. DEBT Oct 1 1914..$349,300
Assess. val. '13 (½ 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 May 17 '15　$55,000
Floating debt................3,000
Assessed valuation 1914....4,096,140
(Assessment about ¼ act. value.)
School tax (per $1,000) 1913...$8.50
Population in 1913 (est)....12,000
INT. at First Nat. Bk., Jeffersonville.

KNOX COUNTY.
County seat is Vincennes.
Refunding Bonds.
4½s '15　....$30,000..........1935
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.
Fire Apparatus.
4½s'15　....$15,000....1920 & 1925
Sewer Bonds ($12,500 ev. 5 yrs.).
4s '11　M-S $50,000c..Mch 1 '16-'31
TOTAL DEBT May 15 '15　$65,000
Assessed valuation 1914....9,126,035
City tax (per $1,000) 1914..$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 Apr 6 '15..$160,000
Notes outstanding........60,000
Assess. val.'14 (2-3 act.)..9,334,240
School tax (per $1,000) '14....$13.70
INT. at Citizens Nat. Bank, Kokomo.

LAFAYETTE.
This city is the county seat of Tippecanoe 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)
Apr 1915................$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 $117,500c..July 1 '16-'20
(See V.90, p 1192, for maturity.)
BOND. DEBT (after July 1 1915)............$117,500
Assess. val.'14 (½ act.)..13,000,000
School tax (per $1,000) 1914..$12.60
Population in 1915 (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
{ 63,000........Jan 1923
{ 119,000.......Jan 1924
4½s'13 J-J　30,000........July 1921
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...$614,500
Gravel road debt (twp. obligations)............2,621,037
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.
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
5s '15　J-D　8,000........1925
BOND. DEBT May 1914....$94,000
Floating debt............87,456
Cash on hand............36,766
Assessed val. 1913........6,369,601
Tax rate (per $1,000) 1913..$42.00
Population in 1910..........10,525
INT. at First Nat. Bank, Chicago.

LA PORTE COUNTY.
County seat is La Porte.
Jail Bonds.
5s '08　M-S $49,502.50c.June1 '15 '28
Court-House Bonds.
5s '08　J-D $87,500c....June 1 '15-'22
5s '09　J-D　89,000c....June 1 '15-'29
($1,000 in even & $1,500 in odd y'rs.)

BOND. DEBT Jan 1 1915..$159,000
Gravel road bonds (add'l)..　982,390
Assess. val. '15 (½ act.)..36,532,515
State & Co. tax (per $1,000)'14.$9.50
Co. tax rate (per $1,000) '14...$5.49
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
4½s　....　8,000........1923
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 (½ 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. Incorporated Feb. 17 1838. City owns water and electric-light plant.
Water Works Impt.
4s　$60,000........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
4½s'15 J-D $30,000..June 15 '17-'29
TOT. DEBT Apr 5 '15....$100,000
Assessed val '13 (½ act.).10,141,130
Assess. val. '15 (65% act.).10,500,000
Total tax (per $1,000) 1913..$30.04
Population in 1910..........19,050
INT. on bonds of 1915 at First Nat. Bk., on bonds of 1913 at Logansport State Bank.

LOGANSPORT SCHOOL CITY.
Bonds are tax-free.
4½s'13 J-D $170,000c.J'ne 15 '15-'37
4½s'15 J-D　30,000..June 15 '17-'29
TOTAL DEBT Apr 5 1915..$200,000
Assessed val '15 (½ act.)..10,141,130
INT. on bonds of 1915 at First Nat. Bank; on bonds of 1913 at Logansport State Bank.

MADISON.
Madison is the county seat of Jefferson County. Incorp. April 1838.
4½s'14 M-N $28,000....Nov 1 1915
Refunding Bonds.
4s　M-N $4,500c....Nov 1 '15-'17
3½s'05 Nov　7,500c....Nov 1 1915
3½s'06 Nov　10,500c....Nov 1 1921
3½s'07 Nov　19,000c....Nov 1 1922
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 '12　M-N　12,500....Nov 1 1927
BOND. DEBT Nov 25 '14　$162,500
Total valuation 1914........3,427,325
(Assessment about actual value.)
Tax rate (per $1,000) 1914...$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. Incorp. 1889. Population 1910, 19,359.
Water Bonds.*
5s　M-N$1,000c to May 1 '15-'16
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　$6,000....May 1 '15-'20
4s '12　J&D　50,000c....Dec 1 1935
(Subject to call Dec. 1 1917.)
TOTAL DEBT May 1915..$113,000
Assess. val. '14 (½ act.)..9,220,215
City tax (per $1,000) 1914....$13.20
INT. on $50,000 4s of 1912 payable 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-N100,000c....May 1 1928
3½s'08 A-O 100,000c........Oct 1928
3½s'09 J-J 100,000c....Feb 1 1929
4½s'13 M-N175,000c........1915-1921
4½s'14 J-D 300,000....Dec 10 '22-'33
4½s'14 J-D 150,000..Dec 10 '15-'34
($7,000 in odd yrs.,$8,000 in even yrs.)
Refunding Bonds.
4s '97　J-D$200,000c....Dec 10 1927
3½s'00 M-N200,000c....May 21 1920
3½s'01 J-D 100,000c....June 20 1921
3½s'05 J-D 200,000c....June 1 1925
3½s'08　200,000c....June 1 1928
County Bonds.
3½s'99 J-D$150,000c..June 3 '15-'29
Voting Machine Bonds.
3½s'06M-S {$10,000c....Sept 1 1915
{ 8,000c....Sept 1 1916
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....$2.38
Population in 1910..........263,661
INT. at Winslow, Lanier & Co., N.Y.

MIAMI COUNTY.
Peru is the county seat.
Bridge Bonds.
4s '06 { $2,000....Nov 1 1915
4½s'13 J-D { 47,500..Dec 1 1915
{ 1,296...Dec 1 1934
4s '14　A-O　47,500..Apr 1 '15-'33
Court House Bonds.
3½s　Jan $143,000c..Jan 1 '16-'26

BOND. DEBT Jan 1 '15...$217,500
Gravel rd. bonds (add'l)..　496,339
Tax valuation 1914........17,551,410
County tax (per $1,000) '14....5.69
Population in 1910..........29,350
INT. at Marion Trust Co., Indianapolis.

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　$6,000....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 (½ act.)..6,889,487
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　$8,000....Mar 9 1921
5s '14　....　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 BD. DT. Jan1 '15$156,000
Gravel road bonds (township obligations)............276,000
Assess. val. '14 (3-5 act.)$11,000,000
Co tax rate (per $1,000) 1915...$4.59
Population in 1910..........23,426

MUNCIE.
This city is the county seat of Delaware Co. Incorp. in 1865.
Fire-Protection Bonds.
4s '15　....a$35,000c..Oct 1 '21-'26
Refunding Bonds.
4½s'15 M-Sa$20,000c..Apr 1 '27-'30
aFunding Bonds.
4s '13　M-S $10,000c..Mar 1 '31-'33
4s '13　....　15,000....Feb 1 1924
General City Debt.
4s '09　J-D z$35,000c..Dec 1 '16-'22
4s '11　J-D　*15,000..Dec 15 '23-'25
4s '12　A-O　*25,000..Apr 15 '26-'30
BOND. DEBT Jan 1 1915..$150,000
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 $35,000c....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 Apr 1915...$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, however, as matter is pending in court.
Refunding Bonds.
6s '15　J-J　200,000...July 1 '16-'35
Refunding Air Line RR. Bonds.
5s　J-J $272,000c....July 1 1915
GEN. BD. 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.
4½s '10 J-J $35,000c..July 1 '15-'19
4s '15　....　50,000..........
BOND. DEBT Apr 1915...$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.
Funding Bonds.
4s '04　....　$6,000..........
4½s'07　....　8,000..........
4½s'09　....　21,000..........
4½s'12　....　9,000..........
BOND. DEBT Apr 9 '15....$61,000
Floating debt............76,055
Sinking fund............9,393
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 Citizens' State Bank in New Castle.

OWEN COUNTY.
Spencer is the county seat.
Jail Bonds.
4½s'12 M-N $9,000c..M&N1915-'32
Court-House Bonds.
4s '10　M-N$64,000c....1915-1930
4s　M-N 18,800c....1915-1930
CO. BD. DT. Apr 3 '15....$91,877
Gravel road debt (add'l)..　165,659
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 4½s at Spencer.

PERU.
This city is in Miami County. Inc. Feb. 14 1848. Pop. 1910, 10,910.
Refunding Bonds.
3½s'07 M-S {$16,000c..Mch 1 '16-23
            3,000c..Mch 1 1924
4s '10 J-D 16,200c ----1916-1924
BOND. DEBT May '14-'15 __$35,000
Assess. val. '15(1-3 act.)__4,226,275
City tax (per $1,000) 1915___$17.40
INT. at First Nat. Bank, Peru.

PERU SCHOOL CITY.
High School Bonds.
4s '10 J-D $48,000c_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.

PRINCETON SCHOOL DIST.
This district is in Gibson County.
4½s'12 F-A $52,000 ------------
BOND. DEBT Apr 3 '15___$52,000

PUTNAM COUNTY.
Greencastle is the county seat.
COUNTY D'T, May 1 '15 __$49,500
Assess. val. '14 (2-3 act.)_17,251,371
County tax (per $1,000) 1914 $5.01+
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 $3,000c ---- Oct 1 1915
4s '95 J-J 14,000c ---- July 1 1915
Light-Plant Bonds.
4s '02 M-S $100,000c__Mar 4 1927
4s '02 M-S 39,000c__Mar 18 1927
Funding Bonds.
3½s'06 M-N $17,500c__Nov 12 1916
BOND. DEBT Apr 1 '15___$173,500
Sinking fund _____9,666
Other funds _____58,643
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$100,000c..Aug 2 '15-'19
4s '13 F-A 35,000c..F&A_'20-'23
BOND. DEBT Apr 12 '15__$135,000
Floating debt_____37,000
Assessed valuation 1914_16,505,030
(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.
4½s'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. Incorporated Sept. 10 1883.
Refunding Bonds.
4½s'13 Jan $12,000c_Jan 22 '18-'29
Water Bonds.
6s ____ J-J $20,000c_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 Apr 5 '15___$61,000
Assess. val. '14 (60% act.)_3,018,575
School tax (per $1,000) 1915___$9.50
Population in 1915 (est.)_____6,000
INT. at Rush Co. Bank and Peoples' Nat. Bank, Rushville.

ST. JOSEPH COUNTY.
South Bend is the county seat.
Court-House Bonds.
4½s g J-D $32,000c__Dec '17-'18
4½s g J-D 51,000c__Dec '19-'21
4½s g J-D 30,000c__Dec '15-'16
Bridge Bonds.
4s g J-D $10,000c__Dec '15-'16
3½s'07 F-A {100,000c__Feb 1 '16-'25
            50,000c__Feb 1 1926
3½g'04 A-O 120,000c_Oct 20 '22-24
3½g'05 M-N 60,000c__May '16-'21
4s '12 F-A 60,000c__Feb 1 1928
4s g '14 ___ 100,000c__Sept 1 '29-'30
Asylum Bonds.
3½s'07 F-A $60,000c_Feb 1 '17-'25
BOND. DEBT Apr 2 '15___$673,000
Floating debt_____45,000
Assess. val. '14 (½ act.)__52,169,250
State & Co. tax(per $1,000)'13_$8.50
Co. tax rate (per $1,000) 1914_$5.39
Population in 1910_____84,312
INTEREST on bridge 4s is payable 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.
4½s'10 J-J $46,000c___1916-1920
BOND. DEBT Apr 3 '15___$46,000
Assess. val. '14 (½ act.)__3,134,990
School tax (per $1,000) 1914___$8.30
Population in 1915 (est.)_____8,000
INT. at First Nat. Bk., Seymour.

SHELBY COUNTY.
Shelbyville is the county seat.
CO. BD. DT. Dec 31 '14___$105,000

Gravel-road debt (township obligations) _____$243,608
Assess. val. '14 (1-3 act.)_24,133,045
County tax(per $1,000) 1914___$3.89
Population in 1910_____26,802
INT. on gen. county bonds at Farmers' Nat. Bank, Shelbyville.

SHELBYVILLE SCHOOL CITY.
4s '10 J-J $70,000c_July 1 '15-'20
BOND. DEBT Oct 29 '13 ___$85,500
Assessed valuation 1912__6,500,000
School tax (per $1,000) 1912___$9.00
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 suburban territory was annexed to city.
General Purposes.
3½s'03 M-N$35,000c___Nov 1 1918
4s '04 M-S 50,000c___Sept 1 1924
4s '05 J-J 28,000c___July 1 1925
4s '06 M-S 28,000c___Sept 1 1926
4s '13 M-S 40,000c___Mar 1 1933
Water Bonds.
4s '95 J-J $20,000c___July 1 1915
4s '96 F-A 25,000c___Feb 1 1916
4s '96 A-O 8,000c___Apr 1 1916
4s '97 J-J 5,000c___July 1 1917
4s '98 J-J 5,000c___July 1 1918
4s '99 J-J 5,000c___Jan 2 1919
4s '13 M-S 40,000c___Mar 1 1933
4s '15 A-O 50,000c___Apr 1 1935
Refund. & Water-Works Bonds.
4s '08 M-S $60,000c___Mar 1 1928
River Park.
4½s'05 M-N $3,000c___Nov 1 '18-'25
         (Due part every 4 years.)
Refunding Bonds.
4s '11 M-S $40,000c___Sept 1 1931
4s '12 M-S 40,000c___Sept 1 1932
Street Bonds.
4s '09 J-D $30,000c___Dec 1 1929
4s '10 M-N 20,000c___Nov 1 1930
Hose-House and Park Bonds.
4s '08 A-O $20,000c___Oct 1 1928
GEN. BD. DT. Apr 1 '15__$570,500
Sinking fund_____28,606
Water debt (included)___256,000
Improvement Bonds "New Charter" (add'l)___268,760
Total assess. val. Jan 1 '15 31,295,220
Exemption_____1,304,690
Net assessed value 1915__29,990,530
(Assessment about 1-3 actual value.)
City tax rate(per $1,000) 1915_$12.90
Total tax (per $1,000) 1915__$32.80
Population in 1910 (Census)_53,684
INTEREST on 3½s due 1918, on 4s due 1925, is payable at St. Joseph County Sav. Bank; on other bonds at Nat. Park Bank, New York.

SOUTH BEND SCHOOL DIST.
4s '06 J-J $4,000c__Jan 1 1916
4s g '07 J-J 35,000c__July 1 '15-'17
4s '09 J-J 50,000c___July 1 1919
4s '11 J-J 200,000c_Apr 15 '22-'31
4s '12 F-A 130,000c_Apr 17 '18-'27
4s '13 F-A 110,000c_July 1 '18-'28
River Park Bonds (Assumed)
4s '07 M-N $5,500c___May 1 1917
BOND. DEBT May 1915__$534,500
Floating debt_____90,000
Net val. '14 (3-5 actual)_29,977,360
School tax (per $1,000) 1914__$11.50
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 $2,000c ------------
Court-House Bonds.
5s ____ M-N $49,500 ------------
BOND. DEBT Apr 3 '15___$51,500
Gravel-road bonds (add'l)__283,711
Assess. val. '14 (1-3 act.)_8,271,910
State&Co.tax(per$1,000)'14_$6.33¼
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___$3.49
Population in 1910_____32,439

TERRE HAUTE.
This city is the county seat of Vigo County. Incorp. April 30 1853.
Funding Bonds.
4s '15 M-N $123,000___May 1 1915
4s '06 M-N 40,000___Nov 2 1916
Refunding Bonds.
4½s'15 M-N$100,000c___May 1 1935
Sewer Bonds.
4s '97 A-O $70,000___Oct 1 1917
Judgment Bonds.
4s '03 J-J $44,000___July 20 1923
Park, Crematory & General.
4s '08 J-D $70,000c___Dec 1 1918
General Bonds.
4s '07 A-O$100,000___Oct 1 1927
4s '09 A-O 35,000___Oct 1 1929
4s '11 M-S 65,000___Sept 1 1931
Fire House Bonds.
4s '05 F-A $45,000c___Aug 25 1925
TOT. BD. DT. Apr 1 '15__$592,000
Special Assessment debts.
Street-impt. bonds_____$191,590
Street intersection certfs__163,255
Sinking fund_____30,821
Assess. valuation 1914__35,279,290
True valuation (est.)___75,000,000
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 $100,000c____
         Mar 28 '19, '24, '29 & '34
Refunding Bonds.
4s '07 M-S$170,000c_Sept 1 '15-'31
BOND. DEBT Apr 5 1915_$270,000
Floating debt_____35,519
Tot. assess. val. '14 (est)_34,592,420
(Assess'nt about 60% actual value.)
School tax(per $1,000) 1914__$10.40
Population in 1914 (est.)_____71,000
INTEREST on bonds of 1907 and 1914 at U.S. Tr. Co. of Terre Haute.

TIPPECANOE COUNTY.
Lafayette is the county seat.
Bridge Bonds.
4½s'12 A-O $40,000___Apr 1 '16-'17
4½s'13 ___ 260,000___J-D '18-'27
4½s'14 J-D 68,000c___J-D '18-'27
TOT. BD. DT. Apr 1915_$360,000
Assessed val. 1914____36,801,535
Population in 1910_____40,063
INT. pay. at Co. Treasurer's office.

TIPTON COUNTY.
County seat is Tipton.
Court-House Bonds.
5s '04 J-J {$60,000c_____1919
            65,000c_____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 Indianapolis Trust Co. in Indianapolis.

VANDERBURGH COUNTY.
County seat is Evansville.
Court-House Bonds.
5s ____ J-J $220,000c__Jan 1 1918
Refunding Bonds.
3½s'10 J-J $80,000c__Jan 3 1925
Redemption Bonds.
3½s'07 J-J $150,000c__Jan 2 1922
BOND. DEBT Apr 3 1915_$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 ¾ 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.
3½s'99 F-A $75,000c__Feb 15 1919
4s '05 J-J { 45,000c__Jan 1 '16-'24
            45,000c__July 1 '15-'23
4½s'08 J-D$ 97,500c_Dec 15 '15-'27
Asylum Bonds.
4s '05 J-J { $500c__Jan 1 1916
             500c__July 1 1915
Soldier's Monument Bonds.
4½s'09 J-D $20,000c__May 15 1929
Bridge Bonds.
4s '03 J-J {$35,000c__Jan 1 '16-'22
            40,000c__July 1 '15-'22
           161,200c__Jan 1 1923
            9,000c__Jan 1 '16-'24
           778,50c__Jan 1 1925
4½s'07 J-J 10,000c__July 1 '15-'24
CO. BD. DT. Apr 10 '15__$607,308
Gravel road debt_____536,556
Assessed valuation 1914_54,525,910
Less mtge. exemption____2,912,100
Net valuation 1914_____51,613,810
(Assessment about 2-3 actual value)
Co. tax rate (per $1,000) '12_$5.50

INT. on the jail bonds at the erre Haute Trust Co.; on all other bonds in New York at A. B. Leach & Co.

VINCENNES SCHOOL CITY.
4s '07 J-J $21,000c_July 1 '15-'17
4s '10 J-J 25,000c___1916-1920
BOND. DEBT Apr 3 '15___$46,000
Assessed val. 1915 (about)_8,500,000
School tax (per $1,000) 1915___$8.60
INT. at Hanover Nat. Bank, N.Y.

WABASH SCHOOL CITY.
4s '11 ___ $28,000 ____1914-1921
BOND. DEBT May 1 '15___$57,000
Assessed valuation 1914__4,382,495
School tax (per $1,000) 1914_$12.40

WARREN COUNTY.
Williamsport is the county seat.
Refunding Bonds.
5s '14 J-J $75,000c____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 Daviess County. Incorporated May 16 1871.
Refunding School Bonds.
4s '10 J-J $10,000c___Nov 15 1920
(Subject to call Nov 15 1915)
Refunding Bonds.
__s ____ $2,000 _____1917
Fire Station Bonds.
4s '07 A-O $2,000c__Sept 23 1917
Electric-Light Bonds.
4s ____ M-N$20,000c____May 1 1919
TOTAL DEBT Apr 8 '15 __$34,000
Assess. val. '14(2-3 act.)_3,500,000
City tax (per $1,000) 1913__$11.80
Population in 1910_____7,854
INT. at Washington Nat. Bank.

WASHINGTON SCHOOL DIST.
4½s J-D $49,000c____1915-1922
6s '14 F-A 8,000 _____1916
TOTAL DEBT Apr 3 '15___$57,000
Assess. val. '14 (½ act.)__3,500,000
School tax (per $1,000) 1914_$10.00
Population in 1913 (est.)_____9,000
INT. at People's Nat. Bk., Washington.

WAYNE COUNTY.
County seat is Richmond.
Refunding Bonds.
4½s ____ M-N$20,000c___May 2 1916
BOND. DEBT Apr 1915___$20,000
Gravel road debt (add'l)___330,088
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.
This district (P. O. Hammond) is in Lake County.
5s '11 J-D $35,000c_Dec 31 '15 '24
BOND. DEBT Apr 1915___$35,000
Assessed valuation 1913__3,652,400
School tax (per $1,000) 1914___$1.75
INT. payable in Chicago at office of John Nuveen & Co.

WHITING SCHOOL CITY.
5s g '09 F-A $15,000c___F-A '15-'16
4½s'10 F-A 40,000c___F-A '17-'20
BOND. DEBT May 17 '15 __$55,000
Assess. val. '13 (45% act.) 8,001,000
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. In the first part of the table we show such counties as come under this head and in the second we show minor civil divisions.

Counties—	Bonded Debt.	Floating Debt.	GravelRd. Bonds.	Assessed Valuation.	State & Co. Tax Rate.	Pop'n. 1910.
Adams County___	None	None	$612,259	$16,537,095	$9.70	21,840
Bartholomew Co___	None	None	307,445	19,936,768	7.70	24,813
Carroll County___	None	None	450,303	14,744,970	7	17,970
Crawford County___	$21,000	None	43,977	c2,463,104	c12.30+	12,057
Daviess County___	14,000	None	427,389	15,280,495	c7.60	27,747
Dearborn County___	30,000	None	227,761	c10,548,575	c8.60	21,396
Delaware County___	25,000	None	763,000	33,810,010	13.91+	51,414
Fayette County___				81,061		14,415
Greene County___	40,000	5,000	216,390	18,757,945	16.01+	36,873
Hamilton County___				481,824		27,026
Howard County___	None	None	862,745	c23,080,125	c7.50	33,177
Jay County___	None	None	359,034	17,101,655	c8.50	24,961
Jennings County___	None	None	156,320	c6,375,785		14,203
Martin County___	47,000	None	100,000	c4,650,000	c9.21	12,980
Morgan County___	21,000	None	370,724	13,514,220		21,182
Newton County___	30,000	None	280,000	a13,350,000	↑3.31+	10,504
Perry County___	64,000	None	66,500	c4,314,880	c12.50	18,078
Porter County___	5,500	None	707,526	c21,903,630	c8.10	20,540
Pulaski County___	50,000	37,500	150,000	8,000,000	↑7.21	13,312
Randolph County___	None	None	608,445	c23,741,000		29,013
Ripley County___	None	7,500	266,639	c9,300,000	c4.10	19,452
Scott County___	None	None	108,857	13,841,060	↑7.85	8,323
Spencer County___	33,000	None	82,854	c8,105,790		20,676
Vermilion County___	None	None	$450,000	c15,135,875	c7.51	18,865
Wabash County___	None	None	813,001	c21,661,865		26,925
Washington Co___	22,418	-----	105,725	7,528,200	↑6.51+	17,445
White County___	30,000	None	432,736	c15,000,000	c6.80+	17,602

Cities, Townships, &c.—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Barr Twp Sch Dist___	30,500	1,900	e1,638,271	----	----
Bluffton (C), Wells County___	47,000	None	c2,614,980	----	4,987
Bluffton Sch. City, Wells Co___	35,000	500	c2,500,000	e11.40	----
Brookville School District___	29,000	2,700	c1,500,000	----	----
Center Twp., Marion County___	*47,400	-----	c2,518,190	----	218,497
Connersville (C), Fayette Co___	86,000	None	a4,843,535	a11.10	7,738
Decatur (C), Adams County___	85,000	3,300	1,800,000	40.40	4,471
Elkhart (C), Elkhart County___	73,000	78,250	c8,465,688	e15.40	19,282
Florida Sch. Twp., Parke Co___	51,492	-----	c2,311,135	----	----
Hammond (C), Lake County___	181,000	None	†10,424,076	†19.00	20,925
Hartford City Sch City___	43,900	None	c2,457,690	c35.40	----
Kendallville (C), Noble Co___	*26,450	-----	c2,502,287	----	4,981
Laramie Twp., TippecanoeCo___	27,000	10,000	c2,521,450	c2.50	2,2·4
Lawrenceburg, Dearborn Co___	41,509	3,000	c1,621,378	c12.30	----
Lebanon (C), Boone County___	25,000	None	c3,890,030	e11.30	5,4--

	Bonded Debt	Floating Debt	Assessed Valuation	Tax per $1,000	Pop'n. 1910
Lebanon School City	$10,000	None	†$3,800,000	†$8.50	......
Madison School District	28,000	None	e3,458,745	e8.20	......
Martinsville School District	46,500	......			......
Mishawaka, St. Joseph County	102,000	......	†5,296,000	a12.50	11,886
Mishawaka School City	109,500	......	c5,500,000	c12.40	......
Pipe Crk Sch Twp, Miami Co	25,000	None	e1,295,620	....	......
Portland (C), Jay County	54,000	11,970	c2,195,021	a17.00	5,130
Rochester, Fulton Co	31,000	......	z1,642,210	....	3,364
Rochester School City	*26,500	......	†1,719,425	....	......
Rochester Twp., Fulton Co	18,000	......	c2,750,110	c14.80	5,600
Seymour (C), Jackson County	29,000	25,000	e3,200,000	e35.60	6,305
Shelbyville (C), Shelby County	85,000	5,000	e5,732,407	e30.40	9,500
Sullivan Sch City	39,135	2,600		e8.40	......
Valparaiso School District	53,650	3,000	e2,600,000	e48.00	......
Van Buren Sch Twp, Kosciusko Co	31,000	6,250	e1,750,000	e6.50	2,894
Van Buren Twp., Grant Co	35,000	None	c2,135,290	c15.80	2,894
Wabash (C), Wabash County	84,000	None	e4,300,000	c12.50	8,687
Warsaw (C), Kosciusko Co	34,000	5,117	e2,201,505	e14.90	4,430
Warren School Township	66,700	......	c4,335,425	....	......
Washington Twp., Marion Co	56,000	......	a6,602,135	....	5,679
Wayne Sch. Twp., Marion Co	*74,500	......	e4,699,955	....	......
Whiting (C), Lake County	79,000	None	e8,775,290	e10.20	6,587

*Total debt. d Figures for 1909; x figures for 1910; a figures for 1911
† Figures for 1912. c 1913 figures. e 1914 figures.

State of Illinois.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Feb. 3 1809)____March 1 1809

Admitted as a State (Act April 18 1818)_____Dec. 3 1818

Total area of State (square miles)_____56,650

State Capital_____Springfield

Governor (term ends 2d Mon. Jan. 1917)_Edward F. Dunne

Sec. of State (term ends 2d Mon. Jan. '17)_Lewis G. Stevenson

Auditor of Public Accounts (term ends 2d Monday, January 1917)_____James J. Brady

Treasurer (term ends 2d Mon. Jan. 1917)____Andrew Russel

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.

EQUALIZED VALUATION.—The total equalized valuation has been as follows in the years named. The tax rate for State purposes (per $1,000) for 1914 was $4.80.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1914	x$2,455,966,349	1907	$1,251,974,306	1890	$808,892,782
1913	x2,422,361,952	1906	1,126,663,157	1888	784,911,874
1912	x2,343,673,232	1905	1,095,681,557	1885	798,482,823
1911	x2,318,333,241	1901*	999,231,829	1880	786,616,394
1910	x2,199,714,709	1900*	809,733,405	1879	784,632,550
1909	x2,158,648,450	1899*	953,099,468	1878	857,235,762
1908	1,263,500,487	1898	778,474,910	1873	1,355,401,317

*For explanation as to the falling off of values in the year 1900, see letter of State Auditor in V. 74, p. 741. x Property now assessed at 1-3 true value instead of 1-5—see remarks below.

Under a law passed Feb. 25 1898 there is a general assessment of real estate but once in every four years instead of annually; personal property is listed every year. The law also provided that property shall be appraised at full value, but assessed at only one-fifth of such value. This law was changed, however, by an Act passed in 1909 which provides for the assessment of property at one-third of the actual value. The new basis of assessment went into effect in 1909, with the result that values for that year show large increases while the tax rates are decreased correspondingly.

POPULATION OF STATE.—

1910	5,638,591	1880	3,077,871	1850	851,470	1820	55,211
1900	4,821,550	1870	2,539,891	1840	476,183	1810	12,282
1890	3,826,352	1860	1,711,951	1830	157,445		

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the constitution of 1818. The constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to $50,000 the power of the Legislature to create State debt, except in case of war, invasion, &c., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

First, as to the State, the provisions are not very unlike the provisions of the constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to $250,000. But with that exception and the further exception for the purpose of repelling invasion, &c., no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 constitution. The sections which cover these matters are as follows: we omit the first portion of Section 18 of Article IV, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate $250,000, and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt, except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law providing for the payment of such interest by such tax shall be irrepealable until such debt be paid: And provided further, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay, assume or become responsible for debts or liabilities of, or in any manner give, loan or extend its credit to or in aid of, any public or other corporation, association or individual.

CANAL BONDS.—At the general election in November 1908 the people by a vote of 692,522 "for" to 195,177 "against" adopted an amendment to the State constitution which provides for the issuance of not exceeding $20,-000,000 bonds, to construct a deep waterway or canal, and to erect, equip and maintain power plants, locks, bridges, dams and appliances suitable for the development and utilization of the water power. See V 85, p. 1289- and V. 87, p. 1372. No action has yet been taken to avail of this amendment, and on Oct. 25 1911 the Illinois House of Representatives defeated a bill for the appointment of a deep waterway commission and for obtaining water-power sites between Lockport and Utica. See V. 93, p. 1211.

SECOND, municipal indebtedness is regulated only in the constitution of 1870. In that instrument the subject is dealt with in all its phases. First is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. Second is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad, &c., or to loan its credit. Third is the broad and general provision, Section 12, Article 9, which limits the indebtedness of all municipalities to 5% "on the value of the taxable property therein," &c. We give these sections below:

ARTICLE 8, Section 3. Neither the General Assembly nor any county, city, town, township, school district or other public corporation shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support or sustain any school, academy, seminary, college, university or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State or any such public corporation to any church or for any sectarian purpose.

ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose to an amount, including existing indebtedness, in the aggregate exceeding 5% on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incurring any indebtedness as aforesaid shall, before or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district or other municipal corporation from issuing their bonds in compliance with any vote of the people which may have been had prior to the adoption of this constitution in pursuance of any law providing therefor.

SEPARATE Sections. [Municipal subscriptions to railroads, &c.] No county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation; provided, however, that the Adoption of this Article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized under existing laws by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5% is general, as will be seen—that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the City Council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for 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. An attempt was made to limit "any county, city, township, school district or municipal corporation" in counties containing 125,000 or more inhabitants to 2½% of the assessed value, but Jan. 12 1900 the State Supreme Court ruled that this was an arbitrary and unnatural classification of municipalities which could not be sustained. See Vol. 70, p. 242.

The matter of the amount of bonds that might be issued on the basis of the debt limitations given has been complicated in late years by changes in the method of assessing property. A letter of the State Auditor in V. 74, p. 741, throws some light on these changes.

TAXATION OF MUNICIPAL BONDS.—J. S. McCullough, State Auditor, advised us under date of Dec. 11 1911 that there is no law exempting from taxation bonds, notes or other evidences of indebtedness issued by the State or any of its municipalities.

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 upon which no default in payment of 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 inte lli gent 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 decreas is mad 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 constitutiona b 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 sub's mitted 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 Cairo.
Funding Bonds.
6s   J-J $55,000c...July 1 1915
Judgment Bonds.
4s   J-J $43,000c...July 1 1923
BOND. DEBT May 1915...$98,000
Assess. val. '14 (1-3 act.)..6,278,127
County tax (per $1,000) 1914..$5.60
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 $23,500c...June 1 1916
4s '96   J-J   5,000c...July 1 1916
4s '97   F-A   5,000c...Aug 1 1917
4s '98   F-A   4,500c...Aug 1 1918
4s '10   J-J   6,000c...July 1 1930

ALTON (Concluded).
Improvement Bonds.
5s '14 July $20,000____July 2 1925
(Subject to call part yearly.)
Fire Department Bonds.
4s '15 J-J$15,000c July 1 '15-'20'25
GEN. BD. DT. Apr 3 '15. $59,500
Equalized val. 1914_____4,701,655
(Assess. abt. 50 to 60% act. value)
Total tax (per $1,000) 1914___$52.10
Population in 1910_____17,528
Population in 1915 (est)_____23,000
INT. at Alton Bkg. & Tr. Co.,
Alton.

ALTON SCHOOL DISTRICT.
4s J-D $32,000c June 2 '15-'22
BOND. DEBT Apr 5 '15____$38,000
INT. at First Tr.&Sav.Bank,Chic.

AURORA.
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.
4½s'11 J-D $25,500c June 1 '15-'30
Refunding Bonds.
4½s'10 M-N$21,000c Nov 1 '15-'20
4½s'12 F-A 18,000c Aug 1 '15-'32
Water Bonds.
4s½ '10 J-D $40,000c June 1 '15-'30
4½s'13 ___ 30,000__June 1 '15-'33
Water Refunding Bonds.
4s '05 F-A $72,000c___Aug 1 1925
5s '14 F-A 30,000c Aug 1 '15-'34
Paving Bonds.
5s ____ $98,479.12c _1915-1923
GEN. BD. DT. 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__ 57.80
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 assess-
ment bonds and 4s of 1910 at City
Treas. office; on 4½s of 1912 and
1913 in Aurora.

AURORA SCHOOL DIST. NO. 129.
School Bonds.
4s g '04 M-S $35,000c ____1915-1921
4s '12 J-J 40,000c ____1922-1930
BOND. DEBT Apr 1915___ $75,000
Assess. val. '14 (1-3 act.)_3,539,663
School tax (per $1,000) 1914_$19.90
Pop'n in 1915 (est.)_8,500 to 9,000
INT. on 4s of 1912 payable at
Merch. Nat. Bank, Aurora; on others
in Chicago at First Nat. Bank.

AURORA SCHOOL DIST. NO. 131.
4s M-N$200,000c__Part yearly
4½s'15 ___ 45,000__
TOTAL DEBT Apr 1 '15.. $200,000
Assess. val. '14 (1-4 act.)_ 6,253,274
School tax (per $1,000) 1914__$2.06
Pop'n June '14 (school census) _25,940
INT. payable at Town Treas. of-
fice or at N. W. Halsey & Co., Chic.

BEARDSTOWN.
This city is in Cass County.
Refunding Bonds.
4s '02 J-J $35,000___Jan 1 '16-'22
BOND. DEBT Apr 1915___ $35,000
Assess. val. '14 (1-3 act.)_1,349,506
Tax rate (per $1,000) 1914___$53.50
Population in 1910_____6,107
Bonds & int. paid by State Treas.

BELLEVILLE.
This city is in St. Clair County.
Inc. Mch.271819; re-inc.May 11 1876.
Refunding Bonds.
4s '09 M-S $70,000c Sept 1 '15-'28
TOTAL DEBT Apr 1915___ $70,000
Assess. val. '14 (1-3 act.)_4,977,370
Total tax (per $1,000) 1914__$49.10
Population in 1910_____21,122
INTEREST at Treasurer's office

BELLEVILLE TOWNSHIP.
This township is in St. Clair Co.
School Bonds.
5s '15 ___ $210,000____1917-1930
TOTAL BONDED DEBT____(?)
Population in 1910_____21,122

ELLEVILLE SCH. D. NO. 118.
4s F-A $5,500r___Feb 1 1919
4s '06 A-O 35,000r___Oct 1 1926
(Subject to call after Oct 1 1916)
4s M-S 12,000r___Sept 1 1918
Refunding Bonds.
4s M-N 12,000r___Nov 1 1919
BOND. DEBT Oct 29 '13. $64,500
Assessed valuation 1912__4,824,572
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 $15,000c___Aug 1 1920
Water Works Impt. Bonds.
4s '09 M-N$149,000c Nov 1 1929
(Subject to call after Nov 1 1919)
Fire Dept. Bonds (opt. beg. 1912).
4s A-O $34,000c_____1922
Water and Light Bonds.
4s '06 F-A $40,000c__Aug 21 1926
(Subject to call Aug 21 1916)
Improvement Bonds.
4s J-J $40,000c___July 1 1920
(Subject to call after 1910)
4s M-N$27,000c__Nov 1 1922
(Subject to call after Nov 1 1912)
4½s'15 M-S 160,000__Mar 1 '26-'33
BOND. DEBT May 1915__$286,179
Assessment debt (add'l)____ 293,901
Floating debt_____23,341
Sinking fund_____39,616
Assess. val. '14 (1-3 act.)_8,886,471
Total tax (per $1,000) 1913__$51.60
Population in 1910_____25,768

INT. at office of Commissioner of
Finance.

BLOOMINGTON SCHOOL DIST.
4s '05 J-D $10,000c ___Dec 1 1915
4s '05 J-J 10,000c July 1 '19-'20
4s '04 J-D 35,000c July 1 '16-'19
4s '06 F-A 25,000c Aug 1 '20-'22
5s '14 M-S 90,000c___Mar 1 '20-'25
4½s'15 M-S 160,000___Mar 1 '26-'33
BOND. DEBT Oct 26 '14. $180,000
Assessed valuation 1913__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.
4¾s'12 J-J $20,000__July 1 '15-'27
-s '13 ___ 28,000___
BOND. DEBT May 1915___$48,000
Assessed valuation 1914___1,297,675
INT. at City Treasurer's office.

CAIRO.
This city is in Alexander County.
Inc. in 1857. Commission govern-
ment adopted Mar. 4 1913.
Refunding Bonds.
5s ___ $62,000c____Jan 1 1916
Levee Bonds.
4½s'13 J-J $95,000c___
GEN. BD. DT. Apr 12 '15. $157,000
Assess. val. (1-3 act.) '14_3,754,749
Total tax (per $1,000) 1914___$5.60
Population in 1910_____14,548
INT. on 4½s 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.
4½s'10 Apr $50,000c___Apr 14 1930
(Subject to call Apr 14 1915)
4½s'10 July $10,000c___July 1 1930
(Subject to call after July 1 1915)
Water-Works Bonds.
4s Apr $7,000c___June 21 1924
(Subject to call beg. June 21 1914)
Miscellaneous Loan.
4½s Apr $3,000c___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_____10,453
INT. at City Treasurer's office.

CARBONDALE.
This city is in Jackson Co. Incor.
Apr. 15 1869; re-inc. July 7 1873.
Commission gov't adopted Jan. 7 '11.
5s '05 J-J $51,000c opt aft Jan 1 1910
Paving District Bonds.
5s '14 Aug $23,400__May 4 '16-'24
Sewer District Bonds.
5s '15 Jan $3,600__July 7 '16-'24
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 $25,000c ___1916-1928
BOND. DEBT Apr 8 '15___ $25,000
Assessed valuation 1914____$802,484
(Assessment about 1-3 actual value)
School tax (per $1,000) 1914___$23.10
Population in 1915 (est.)_____2,600
INT. at Continental & Commercial
National Bank, Chicago.

CHAMPAIGN.
This city is in Champaign County.
Street-Impt. Bonds.
5s '14 Sep {$30,800__Sept 5 '16-'22
{ 9,200__Sept 5 '23-'24
Fire Dept. Bonds.
5s '13 M-S $17,000_____
Electric-Light Bonds.
4½s'12 A-O $27,000c__Apr 1 '16-'24
BOND. DEBT Apr 1915___ $44,000
Assessed valuation 1914___4,182,487
Tax rate (per $1,000) 1914___$15.20
Population in 1910_____12,421
INT. on 4½s at National Bank of
Republic, Chicago; on 5s at City
Treasurer's office.

CHAMPAIGN SCH. DIST. NO. 71.
5s '96 July $8,000c___July 1 1916
4s '03 July 22,000c July 1 '15-'23
4s '05 M-N 15,750c May 1 '15-'21
4½s'10 M-S 28,000__July 1 '22-'27
4½s'12 M-S 200,000__May 1 '27-'30
4½s'13 M-N100,000c May 1 '20-'33
BOND. DEBT July 1 '14_ $198,000
Assess. val. '13 (1-3 act.)_4,305,219
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-Impt. Bonds.
5s '12 $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.
4½s July $56,000r___July 1 1917
5s July 6,000r___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. Wm. Hale Thompson,
Mayor; Eugene R. Pike, Compt.;
Louis E. Gosselin, Dep. Compt.
This city is in Cook County. In-
corp. Mch. 4 1837; reincorp. Apr. 23
1875. City on Apr. 5 1904 voted in

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favor of municipal ownership of
street railways (V. 78, p. 1408). At
election held Apr. 3 1906 proposi-
tions for the ownership of street rail-
ways and for the issuance of $75,000,-
000 street railway certificates car-
ried, while the proposition for munici-
pal operation of street railways
failed. V. 82, p. 824. In a decision
handed down in the Circuit Court on
Sept. 15 1906 the legality of these
certificates was upheld. The case
was taken to the Supreme Court (V.
83, p. 712), and by a decision handed
down Apr. 18 1907 the certificates
were declared invalid, V. 84, p.
949 and 967. At the April 1907 elec-
tion ordinances granting franchises
to the present street railways were
ratified by a vote of the people. V.
84, p. 826.
Health Department Bonds.
4s g '12 J-J $342,000__Jan 1 '16-'32
4sg '14 J-J 138,000__Jan 1 '17-'33
Sewer Refunding Bonds.
4s g '12 J-J {$187,000__Jan 1 '16-'32
{ 16,000__July 1 1932
4s g '14 J-J 650,000__Jan 1 '16-'34
Tunnel Bonds.
4s '96 J-J $98,000c___July 1 1916
3½g'98 J-J 96,000c___Jan 1 1918
3½g'98 J-J 98,000c___July 1 1918
3½g'98 J-J 100,000c___Oct 1 1918
3½g'99 J-J 98,000c___Jan 1 1919
General Corp. Purposes Bonds.
4s g '05 J-J$1,000,000c Jan 1 '16-'25
4s g '06 J-J 912,000c__Jan 1 '16-'26
4½s g J-J 720,000c__Jan 1 '16-'28
4s g '08 J-J 2,033,000c__Jan 1 '16-'28
4s g '08 J-J 70,000c__Jan 1 '16-'27
4s '09 J-J 1,168,000c__Jan 1 '16-'29
4s '11 J-J 300,000c__Jan 1 '16-'30
4s g '13 J-J2,149,000c__Jan 1 '16-'33
Judgment Funding Bonds.
4s g J-J $2,494,000c Jan 1 '16-'24
4½s g '08 J-J 215,000c__Jan 1 '16-'28
4s g '08 J-J 80,000c__Jan 1 '16-'27
4s g '08 J-J 60,000c__Jan 1 '16-'27
4s g '09 J-J 156,000c__Jan 1 '16-'29
4s g '12 J-J 720,000c__Jan 1 '16-'31
City-Hall Bonds.
4s '10 J-J $3,500,000c__Jan 1 '16-'30
Bridge Bonds.
4s g '12 J-J$1,920,000c_Jan 1 '16-'31
River-Improvement Bonds.
4s g '95 J-J$1,203,000c__July 1 1915
Harbor Bonds.
4s g '12 J-J$1,750,000c_Jan 1 '16-'32
Bathing Beach Bonds.
4s g '12 J-J 226,000c__Jan 1 '16-'32
4s g '14 J-J 194,500c__Jan 1 '17-'33
Permanent Improvt. Bonds.
4g'04 J-J $1,488,000c Jan 1 '16-'24
World's Fair Bonds.
4s '91 J-J $3,245,000c___Jan 1 1921
Water Bonds.
4s g '95 J-J1,415,000c___July 1 1915
Edison Park(Annexed) Mun.Bds
5s '09 July $2,000c July 1 '15-'18
Municipal Bonds.
3½g'99 J-J $738,000c___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 paya-
ble at City Treas. office only.
Bonds of 1893 and all subsequent
issues are payable in gold.
TOTAL BONDED DEBT.—
Dec 31 1914_____$30,009,500
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 outst'g on Dec. 31
1914 aggregated $1,415,000 and are
incl. in above total. World's Fair
bonds ($3,245,000) are outside of
debt limit under ruling of State Su-
preme Court.
Sinking funds Dec. 31 '14 aggre-
gated $6,230,474.34, inc. World's
Fair, $1,396,045.63, and water loan
of $74,513.49.
Judgments outstand'g Dec. 31 '14
$544,379.49; water pipe ext. certfs._
$382,245.63; warrants on Treasurer._
$733,568.89.
CITY PROPERTY.—The city
owns city buildings and real estate
on Jan. 1 1915 at $163,746,063.53,
including water works which cost
$61,697,086.82, and an electric-light
system.
EQUALIZED VALUATION.

	1914.	1913.
	$	$
Real estate.	707,366,379	688,387,352
Personal *	293,430,681	293,400,224
Total	1,000,797,060	981,787,576
Tax(perM)	$15.66	$16.60
	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 (1914) of $46,342,795 and capi-
tal stock to the value (1914) of $29,-
108,125. Beginning with 1909,
property was assessed at one-third of
actual value, formerly one fifth. See
page 105 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, 2,431,526; 1912, 2,326,400;
1911, 2,189,525; (U. S. Census) 1910,
2,185,283; 1900, 1,698,575; 1890,
1,105,540.

LINCOLN PARK DISTRICT.
Located in towns North Chicago
and Lake View.
4s '11 M-N$688,000c May 1 '15-'30
58,000c May 1 1931
North Town Bonds.
5s J-J $40,000c___July 1 1918
4s '07 M-N$325,000c May 1 '15-'27
Lake View Bonds.
4s '03 J-J $1,000,000c___July 1 1923
4s '09 J-J 125,000c July 1 '15-'19
TOTAL DEBT Jan 1 '14 $2,236,000
Sink. fds. L. V. Park ext.____ 500,000
Assessed valuation 1913.133,591,137
Total tax (per $1,000) 1913___$5.64
INT. payable at UnionTr.Co.,Chi.

NORTH SHORE PARK DISTRICT
4s '09 A-O $28,000c___Apr 1 '16-'29
4½s'12 A-O 18,000__Apr 1 '24-'32
TOTAL DEBT May 8 '15___ $46,000
Assessed valuation 1914___4,913,015
Tax rate (per $1,000) 1914___$3.60
INT. payable at State Bank, Chic.

NORTH WEST PARK DIST.
{$40,000c__Jan 1 '20-'24
4½s'14 J-J { 70,000c__Jan 1 '25-'29
{ 90,000c__Jan 1 '30-'34
BOND. DEBT Mar 1915__ $350,000
Other indebtedness_____ 59,684
Assessed valuation_____13,667,556
Actual value (est.)_____41,002,653
INT. payable in Chicago.

SOUTH PARK DISTRICT.
Located in towns of South Chicago.
Hyde Park and Lake.
4s '01 J-J $175,000c July 1 '15-'21
4s '03 J-J 900,000c July 1 '15-'28
4s '04 J-D1,000,000c June 1 '15-'24
4s '05 M-N750,000c May '16-'25
4s '06 J-J 600,000c July '15-'26
4s '07 J-J 780,000c July 1 '15-'27
4s '10 J-J 50,000c July 1 '15-'30
4s '12 J-J 558,000c July 1 '15-'32
4s '14 J-J 500,000c July 1 '15-'34
TOTAL DEBT May 1 '15 $5,343,000
Tax valuation 1914____592,895,280
Real value (est.)____1,766,663,252
Population in 1914 (est.)____800,000
INT. payable at First Tr. & Sav.
Bank, Chicago.

WEST CHICAGO PARK DIST.
5s '95 J-J $40,000c___July 1 1915
5s '97 J-J 60,000c July 1 '15-'17
4s '06 A-O1,200,000c__Apr 1 '15-'26
4s '06 A-O 600,000c__Apr 1 '15-'26
4s '10 J-J 101,000c__Jan 1 '15-'31
4s '11 J-J 850,000c July 1 '15-'32
4s '12 J-J 900,000c July 1 '15-'30
TOTAL DEBT Dec 31 '14 $3,751,000
Assessed valuation____216,749,372
Real value (est.)____650,248,146
Park tax (per $1,000) 1913___$7.40
INTEREST payable at Continen-
tal & Comm'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.
4½s J-J $10,000c Jan 1 1916
4½s J-J 80,000c Jan 1 '16-'17
3½s J-J 200,000c June30 1918
3½s J-J 190,000c Jan 1 1919
4s J-J 250,000c Jan 1 '16-'20
4s J-J 250,000c July 1 '16-'20
4s A-O 750,000c Oct 1 '15-'20
4s J-J 700,000c Jan 1 '16-'22
4s J-D 600,000c Dec 1 '15-'22
4s J-J 675,000c July 1 '15-'23
4s J-D 675,000c Dec 1 '15-'23
4s '05 M-S { 896,000c Mar 15 '16-'23
{ 96,000c__Mar 15 1924
4s '06 A-O {280,000c Oct 1 '15-'24
{ 24,000c___Oct 1 1925
4s '07 J-J {280,000c__Jan 2 '16-'25
{ 24,000c___Jan 2 1926
4s '07 F-A {280,000c Feb 1 '16-'25
{ 24,000c___Feb 1 1926
4s '07 M-S {616,000c__Sept '15-'25
{ 48,000c___Sept 1 1926
4s '07 J-D {1,232,000c Dec 1 '15-'25
{ 96,000c___Dec 1 1926
4s '08 J-D {672,000c Dec 1 '15-'26
{ 48,000c___Dec 1 1927
4s '09 J-D1,875,000c Dec 1 '15-'29
4s '10 J-J 400,000c July 1 '15-'30
4s '10 A-O 818,000c Oct 1 '15-'30
4s '11 J-J 848,000c Jan 1 '15-'31
4s '11 M-S 850,000c Sept 1 '15-'31
TOT. DEBT Apr 15 '15.$13,897,000
Tax valuation 1914____1,055,732,894
District tax (per $1,000) 1914_$4.80
INTEREST at office of Treasurer.

COLES COUNTY.
Charleston is the county seat.
Funding Bonds (tax-free)—
4s '07 July$144,500 c&rJuly 1 '15-'27
BOND. DEBT Apr 1915. $144,500
Assess.val.'14(abt.1-3act.)12,120,597
County tax (per $1,000) 1912__$4.60
Population in 1910_____34,517
INTEREST payable at the State
Treasurer's office in Springfield.

COLLINSVILLE HIGH SCH. DIS.
This district is in Madison County.
4½s'08 M-S $41,000____1918-1928
TOTAL DEBT Oct 1912___ $41,000
Assess. val. '12 (1-3 act.)_1,500,000
School tax (per $1,000) 1912__$0.55
Population in 1912 (est.)_____10,000
INT. at Harris Tr. & S. Bk., Chic.

COOK COUNTY.
Cook County contains the City of
Chicago.
Infirmary Bonds.
4s'08 J-D $1,400,000c June 1 '15-'28
4s '13 J-D 950,000c June 1 '15-'33
Hospital Bonds.
4s '11 J-D 2,550,000c June 1 '15-'31
4s '13 J-D 450,000c June 1 '15-'23
Series "I" (Court-House) Bds.
4s'05 J-D M-S $2,750,000c Sept 1 '15-'25
Building Bonds.
3½s'03 J-J $225,000c__Jan 1 '15-'23
Refunding Bonds.
4s g '05 J-J $250,000c___Jan 1 '15-'25
4s g '01 M-N345,000c May 1 '15-'20
4s g '00 J-J 187,500c Jan 1 '15-'19

COOK COUNTY (*Concluded*).
Funding Bonds.
4s g '03 J-J $562,500c.July 1 '15-'23
BOND. DEBT Oct 1 '14 $9,695,000
Assessed valuation, real..738,069,486
Assessed val., personal...225,182,288
Assessed val., railroads.. 59,171,484
Capital stock........... 34,487,520
Total assess. val. '13..1,056,910,788
(Assessment 1-3 actual value.)
State & Co. tax (per $1,000)'13$12.40
Population in 1910........2,405,233
INT. payable at County Treasury.

COOK CO. SCH. DIST. NO. 99.
4½s ... $5,000....July 1 '15-'17
4½s ... 6,000..May 1 '15-'19
4½s ... 5,000..Oct 1 '15-'20
4½s ... 56,000..July 1 '15-'30
4½s ... 35,000 Aug1'21,'26&31
4½s ... 25,000 Aug1'17,'22&32
5s ... 40,000..June 1 '18,'23,
                     '28, '33
BOND. DEBT Oct 24 '14 $173,000
Assessed valuation......4,162,578
School tax (per $1,000) '14....$3.00
Population in 1914 (est.)....23,430
INT. at Central Trust Co.

DANVILLE.
This city is in Vermilion County.
Incorporated Feb. 3 1839; became
a city in 1867; re-inc. Mch 17 1874.
Bridge Bonds.
5s '15 J-J $80,000....Jan 1 '16-'35
(See V. 100, p. 750, for maturity.)
Vill. of Germantown (annexed '07).
5s ... $2,500..Aug 1 '15-'19
Park Bonds.
4½s'04 Aug $4,000c.....Aug 1915
BOND. DEBT Apr 1 1915..$173,860
Assessment debt (add'l).. 300,000
Floating debt........... 135,500
Assess. val. '14 (1-3 act.)..9,022,347
Total tax (per $1,000) 1914...$51.60
City tax (per $1,000) 1914....$18.70
Population in 1910........27,871
INT. at Danville National Bank.

DANVILLE SCH. DIST. NO. 118.
4s '07 J-J {$15,500c.July 1 '15-'16
            { 50,000c.July 1 '17-'21
4s '02 July 20,000r.July 1 '14-'17
BOND. DEBT May 1915..$192,500
Assess. val. '13 (1-3 act.)..6,813,094
School tax (per $1,000) 1913..$15.80
INT. at School Treasurer's office.

DECATUR.
This city is the county seat of
Macon County. Incorporated Mch.
2 1839; reincorporated Apr. 21 1881.
Commission government adopted
Jan. 17 1911.
Water-Works Bonds.
4s '06 A-O $83,000c..Oct 1 '16-'26
4s '09 A-O 75,000c...Oct '19-'29
5s '13 A-O 50,000c...Oct 1 '23-'33
Electric-Light Bonds.
4s '10 A-O $75,000c..Oct 1 '20-'30
BOND. DEBT Apr 3 1915..$368,000
Sinking fund............. 76,482
Assess. val. '15 (1-3 act.)..8,649,946
Total tax (per $1,000) 1915...$68.20
Population in 1910........31,140
INTEREST on bonds of 1906 paid
by J. Milliken & Co., Decatur, on
bonds of '09 & '10 at Treas. office.

DECATUR SCHOOL DISTRICT.
4s A-O $33,900c..........1923
(Subject to call after 1913.)
4s '09 M-N$135,000c.........1929
4s J-D 39,000c..........1915
5s '13 M-N100,000c.....Nov 1 1933
BOND. DEBT Apr 1915..$307,900
Sinking fund............. 71,151
Assess. val. '13 (1-3 act.)..8,400,000
School tax (per $1,000) 1913..$26.60
INT. on $39,000 issue payable in
N. Y.; on bonds due 1923 in Chicago
at N. W. Harris & Co.

DEERFIELD-SHIELDS TOWN-SHIP HIGH SCHOOL DIST.
This district (P. O. Highland Park)
is in Lake County. It comprises the
townships of Deerfield, West Deer-
field 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.
{$30,000c..Apr 1 '15-'19
4½s'14 A-O{ 50,000c..Apr 1 '25-'34
{120,000c..Apr 1 '25-'34
BOND. DEBT Sept 1914 $209,000
Assessed valuation...... 6,879,151
Real value..........20,637,453
Population in 1914 (est.)....15,000
INT. at First Trust & Savings
Bank, Chicago.

DE KALB TWP. HIGH SCH. DIS.
4s Apr $51,000c Y'ly beg. Apr 1913
BOND. DEBT Apr 5 1915.. $51,000
Assess. val. '13 (1-3 act.)..2,985,249
School tax (per $1,000) 1914..$11.90
Population in 1915 (est.)....24,978
INT.at First Nat. Bank, De Kalb.

DIXON SCHOOL DISTRICT.
5s '08 July $47,000c.$3,000 yearly
(Beginning July 1 1914.)
TOT. DEBT Apr 3 1915.. $47,000
Assessed valuation 1915...2,245,074
School tax (per $1,000) 1915..$13.70
INTEREST payable in Dixon.

DOLTON SCHOOL DIST. NO. 148.
This district is in Cook County.
5s '11 J-D{$20,000c..June 1 '16-'25
         { 15,000c..June 1 '26-'30
BOND. DEBT Apr 1915..$35,000
Assess. val. '14 (1-3 act.)...997,667
Population in 1914 (est.)....2,400
INT. at First Nat. Bank, Chicago.

EAST ST. LOUIS.
This city is in St. Clair Co. Inc.
Feb. 16 1865; re-inc. Aug. 28 1888.
Refunding Bonds.
4½s'08 Sept $712,500c...Sept 1 1928
GEN. BD. DT. May 15 '15 $719,000
Assess. val. '14 (1-3 act.).13,769,500

Total tax (per $1,000) 1914...$74.20
Population in 1910........58,547
INTEREST on sewer bonds is pay-
able at City Treasurer's office; on re-
funding bonds by the State Treas-
urer at Springfield, Ill.

EAST ST. LOUIS S. D. NO. 189.
All school districts of East St.
Louis were consolidated in Sept.1901.
5s F-A $5,000c...Aug 18 1920
5s J-D 9,000c...Dec 20 1915
5s '04 A-O 125,000c...Oct 3 1924
4s '06 J-J 20,000c..July 2 '16&'21
5s J-J 4,000c...July 28 1920
5s J-J 2,000c...July 30 1917
4s '08 M-S {40,000c..Mar 2 '18&'23
          { 20,000c....Mar 2 1928
4s '09 J-J {30,000c.July 1 '19&'24
          { 20,000c....July 1 1929
5s J-J 3,000c....July 1 1926
5s J-J 4,300c..July 28 1928
4½s 60,000
BOND. DEBT May 8 '15 $342,300
Assessed valuation 1914..14.885.273
(Assessment 1-3 actual value.)
School tax (per $1,000) 1914..$21.10
Population in 1915 (est.)....75,000
INT. payable at Treas. office.

EAST ST. LOUIS PARK DIST.
4½s'10 F-A$100,000c.Aug 1 '20&'30
4½s'11 M-N200,000c....Nov 1 1931
4½s'12 J-J 100,000c..July 1 '23-'32
BOND. DEBT Apr 5 '15.. $400,000
Assessed valuation 1911..14,186,425
INT. payable in East St. Louis
at Illinois State Trust Co.

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.
5s '11 M-S$634,375c.Sept 1 '15-'21
6s '13 M-S 25,000c....Sept 1 1915
5s '14 M-S 300,000........1916-1917
TOTAL DEBT Feb 1913...$950,000
Assessed valuation 1912..19,223,220
Real val., as listed for tax-
ation 1911..........61,339,951
Population in 1912 (est.)....125,000
INT. payable at Treas. office.

ELGIN.
This city is in Cook and Kane coun-
ties. Inc. Feb. 28 1854; re-incorp.
Oct. 18 1880. City is now under
commission form of government.
Water-Works Bonds.
4s J-J $18,000c..Oct 1 '15-'17
4s J-J 30,000c..Dec 31 '18-'22
4s g '07 J-J 58,000c..July 1 '23-'27
BOND. DEBT Apr 1 1915 $106,000
Sinking fund............ 11,046
Assess. val. '14 (1-3 act.)..8,837,227
Total tax (per $1,000) 1914...$51.70
Population in 1910........25,976
INT. payable at City Treas. office.

ELGIN UNION SCH. DIST. NO.46.
School Bonds.
4s '09 J-J 115,000c..July 1 '16-'23
BOND. DEBT June 30 '14 $130,000
Value of school property.... 636,600
Assess. val. '12 (1-3 act.).27,468,951
School tax (per $1,000) 1911..$19.80
Population in 1912 (est.).....25,000
INT. payable at Elgin by Town-
ship Treasurer.

ELMWOOD TOWNSHIP.
This township is in Peoria County.
Refunding Bonds.
4½s'09 J-J $60,000c..July 1 '15-'29
TOTAL DEBT Apr 3 1915.$60,000
Assess. val. '14 (1-3 act.)...988,638
Total tax (per $1,000) 1911...$26.90
Population in 1910........2,084
INT. at State Treasurer's office.

EVANSTON.
This city is in Cook Co. Inc. as a
town 1863; village 1872; city 1892.
Public Improvement Bonds.
4s A-O $6,000c....1916-1918
($3,000 in even years on April 1)
Building Bonds.
4s '10 M-N{$15,000c....Nov 1 1915
          { 30,000c...Nov 1 '16-'30
Water Bonds.
4s '13 J-J $175,000..July 1 '22-'32
Library Bonds.
{ $4,500c.July 1 '15-'17
4s '04 J-J { 10,000c.July 1 '18-'22
{ 2,100c....July 1 1923
4s '05 J-D 25,000c..Dec 1 '15-'24
4s '07 A-O 40,000c..Apr 1 '23-'27
Fire Department Bonds.
4s '10 M-N $2,000c....Nov 1 1915
BOND. DEBT Apr 10 '15 $295,600
Assessment debt (add'l)... 313,724
Floating debt (additional).. 29,677
Sinking fund assets........ 18,500
Special assessment fund.... 88,093
Assess. val. '14 (1-3 act.).12,893,546
Total tax (per $1,000) 1914...$67.10
Population in 1910........24,978
INT. on the public improvement as
at First Nat. Bank of N. Y.; on all
other bonds at office of City Treas.

EVANSTON CENTRAL SCHOOL DISTRICT NO. 75.
4s A-O {$2,000c..Apr 1 '16-'17
       { 1,500c...Apr 1 1918
       { 10,000c..Apr 1 '19-'20
       { 4,500c...Apr 1 1921
4s A-O { 9,000c...Apr 1 '16-'17
       { 4,000c...Apr 1 1918
       { 8,000c...July 1 '15-'18
       { 5,000c.July 1 '19-'20
4s J-J { 3,000c...July 1 1921
       { 6,000c...July 1 1922
       { 24,000c.July 1 '15-'22
4s '05 J-J { 4,000c....July 1 1923
          {15,000c.July 1 '24-'25
          { 1,500c........1922
4s '10 J-J { 6,000c........1923
          { 5,000c...1924-1925
4½s'11 J-J {16,000c...1926-1927
          { 4,000c.July 1 '22-'25
          { 6,000c.July 1 '26-'27
          {40,000c.July 1 '28-'31
4½s'14 J-J {38,000c..Jan 1 '15-'33

BOND. DEBT Apr 3 1915 $207,500
Assess. val. '14 (est)....10,500,000
Real value (est.)........31,500,000
School tax (per $1,000) 1914..$22.40
Population in 1914 (est.)....17,000
INT. at First Nat. Bank, Chicago.

EVANSTON SCH. DIST. NO. 76.
BOND. DEBT May 1915. $141,500
Assess. val. '14 (1-3 act.)..3,482,034
School tax (per $1,000) 1913..$20.00
INTEREST payable in Evanston
at City National Bank

FAIRFIELD.
This city is in Wayne County.
Sewer Bonds.
5s '15 ... $27,000......1916-1935
TOTAL BOND. DEBT.. (?)
Population in 1910........2,479

FOREST PARK.
This village is in Cook County.
Village-Hall Bonds.
5s g '15 J-J $40,000c..Jan 2 '18-'35
(See V. 99, p. 1767, for maturity.)
TOTAL BOND. DEBT... (?)
Population in 1910........6,594
INT. at Village Treasurer's office.

FRANKLIN COUNTY.
Benton is the county seat.
Refunding Bonds.
4½s'97 Oct $40,000c....Oct 1 1917
(Subject to call)
BOND. DEBT Oct 1915.. $40,000
Assess.val.'13(abt.1-3act.) 6,743,526
State&Co.tax(per $1,000) '12...$9.80
Population in 1910........25,943
INTEREST payable at Springfield

FREEPORT.
This city is in Stephenson County
Inc.Feb.14 1855; re-inc.Apr. 18 1882.
Sewer Bonds.
5s A-O $5,000c....Sept 1 1923
City-Hall Bonds.
5s M-S $34,000c.........1918
Fire-Department Bonds.
4s '10 M-N $9,000c...May 1 1930
4½s'12 J-D 25,000c..Dec 15 1932
Refunding Bonds.
4½s'10 F-A $62,000c...Aug 1 1930
GEN. BD. DT. Apr 1 '15..$135,000
Assessment debt.......... 279,000
Sinking fund............. 49,700
Total valuation 1914.....5,258,381
Population in 1910........17,567
INT. at City Treasurer's office.

FREEPORT SCH. DIST. NO. 145.
Building Bonds.
4s May $35,000c..May 1 '16-'19
4s '11 M-N 50,000c.May 1 '20-'24
4½s'13 ... 15,000..Sept 1 '26-'27
BOND. DEBT May 1915.. $93,000
Assess. val. '13 (1-3 act).. 5,069,577
School tax (per $1,000) 1913..$20.80
INT. at office of School Treasurer.

FREEPORT PARK DISTRICT.
4½s'11 F-A {$35,000c..Aug 1 '16-'20
           { 40,000c..Aug 1 '21-'30
TOT. DEBT Apr 24 1915.. $75,000
Assessed valuation 1915...5,177,063
Population in 1915 (est.)....20,000
INT. at German Bank, Freeport.

GALESBURG.
This city is in Knox County. Inc
Jan. 27 1841; re-inc. July 20 1876.
Building Bonds.
4s '05 F-A {$17,000c...Aug 1 1929
          { 36,000c Aug 1 '15 &'25
Water Bonds.
4½s'10 J-D $75,000c....Dec 1 1930
Electric-Light Bonds.
4s A-O $20,000c...Oct '15 & '20
BOND. DEBT Apr 6 1915.. $148,000
Floating debt............ 20,000
Sinking fund............ 50,047
Equalized value 1914......7,145,267
(Assessment 1-3 actual value.)
Total tax (per $1,000) 1914...$51.70
Population in 1910........22,089
INT. on 4s of 1905 at First Nat.
Bank, Chicago; on 4½s at Chemical
Nat. Bank, N. Y.; on electric-light
4s at Harris Tr. & Sav. Bk., Chic.

GANEER TOWNSHIP.
This township is in Kankakee Co.
Road Bonds.
5s '12 M-S $31,000.........1917
Refund. Bonds. (Subject to call.)
5s '96 July $20,000.....July 1 1916
TOTAL DEBT Apr 3 1915.$51,000
Assessed valuation.......834,735
Population in 1910........1,761
INT. at First Nat. Bk., Momence.

HAMILTON COUNTY.
McLeansboro is co. seat.
Refunding Bonds.
4½s'98 J-J $56,000c..Aug 1 '15-'18
BOND. DEBT Oct 1914.. $56,000
Assessed valuation 1914...3,967,459
County tax (per $1,000) 1914..$5.00
Population in 1910........18,227
INT. at State Auditor's office.

HANCOCK COUNTY.
Carthage is the county seat.
5s July $42,187.50c.July 1 '15-'17
(Subject to call July 1 1912.)
BOND. DEBT Nov 1913 $56,250
Assess. val. '13 (1-3 act.).15,190,825
Co. tax (per $1,000) 1913....$5.40
Population in 1910........30,638
INT. at First Nat. Bank, Chicago

HERRIN.
This city is in Williamson County.
Water-Works Bonds.
5s '11 J-J $30,500..July 1 '15-'41
BOND. DEBT Oct 28 '14 $30,500
Assess. val. '14 (1-3 act.)..1,050,875
Tax rate (per $1,000) 1914...$29.40
Population in 1910........8,641

HINSDALE.
This village is in Dupage County.
Water-Works-Impt. Bonds.
4½s'15 J-J {$24,000c...Jan 1 '18-'33
           { 1,000c....Jan 1 1934

TOTAL BOND. DEBT... (?)
Population in 1910........2,451
INT. at Corn Exch. Nat. Bk., Chi.

IRVING PARK.
Situated in Chicago's residence sec-
tion. Incorporated April 12 1910.
Small Park Bonds.
4½s'11 J-J $125,000c..July 1 '17-'30
BOND. DEBT Nov 1913.. $125,000
INT. at Northern Trust Co., Chic.

JACKSONVILLE.
This city is in Morgan Co. Incor.
Feb. 3 1830; re-inc. April 4 1887.
Commission government approved
Jan. 31 1911
Refunding Bonds.
4s J-J $53,500c....July 1 1919
(Part subject to call yearly.)
4s '05 J-J {$40,000r.July 1 '14-'24
          { 14,000c..July 1 1925
BOND. DEBT May 1915.. $86,000
Warrant.............. 39,000
Floating debt........... 42,000
Assess. val. '14 (1-3 act.)..4,487,969
City tax (per $1,000) 1914....$12.00
Population in 1910........15,326
INT. payable at State Treasury, in
N. Y. City at American Exchange
Nat. Bank, and at City Treasury.

JOLIET.
This city is in Will County. Inc.
Feb. 26 1845; re-inc. Aug. 5 1876.
Refunding Improvement Bonds.
5s '14 A-O {$57,000c...Oct 10 '15-'33
           { ...Oct 10 1934
Judgment Bonds.
4½s'14 J-D $85,000..June 1 '15-'34
Water-Works-Improvt. Bonds.
4s '12 A-O {$2,000c..June 1 '16-'17
          { 30,000c..Apr 1 '18-'32
4½s'12 J-D 60,500..June 1 '15-'34
Park Bonds.
4s '99 J-D $13,000c..Jan 1 1919
(Subject to call)
Permanent Improvement Bonds
4½s'07 F-A $35,000c..Aug 15 1917
4½s'14 J-J 50,000..July 1 '15-'34
Street-Improvement Bonds.
4½s'14 J-D $10,000........
BOND. DEBT Apr 6 '15.. $344,500
Assess. val. '14 (1-3 act.)..7,842,847
Total tax (per $1,000) 1914...$78.00
City tax (per $1,000) 1914....20.20
Population in 1910........34,673
INT. on water-works bonds pay-
able in N. Y. City; on park bonds &
permanent impt. bonds of 1907 at
Joliet.

KANKAKEE COUNTY.
County seat is Kankakee.
Court-House Bonds.
4s '09 s-a $150,000....July 1 '15-'30
BOND. DEBT Apr 3 '15.. $150,000
Assessed valuation 1915..16,500,966
County tax (per $1,000) 1914..$7.50
Population in 1910........40,752

MACOMB.
This city is in McDonough County.
Engine-House Bonds.
4½s'12 J-J $7,000c....July 1 '17-'23
Refunding Bonds.
4½s'12 M-S $10,000.....1915-1924
Refunding Water Bonds.
4s '04 M-N$20,000c..May 1 '15-'24
Water-Works Extension Bonds.
4½s'10M-N{$10,000c.May 1 '15-'24
          { 30,000c.May 1 '25-'30
BOND. DEBT Apr 15 '14.. $81,000
Certificates of indebtedness.. 8,137
School bds. issued May 1 '14.$85,000
Assess. val. '12 (1-3 act.) ..1,778,158
Population in 1910........5,774
INT. on engine-house bonds pay-
able at Macomb Nat. Bk.; on others
at Union Nat. Bank, Macomb.

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 1914..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 TOWNSHIP.
This township is in Coles County.
Refunding Bonds.
4s '00 May $50,000c....May 1 1920
Refunding Railroad Bonds.
4s g '11 ... $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 govern-
ment adopted Jan. 3 1911.
Fire-Dept. Equip. Bonds.
4½s'14J-J {$33,000c.July 1 '16-'26
           { 1,500c...July 1 1927
Street Improvement.
4½s J-J $10,000c...Jan 2 1917
Water-Works Extension.
4½s'12 J-J {$14,000c...July 1 1917
           {150,000c.July 1 '18-'32
Park Bonds.
4½s'07 J-D $8,000c...Dec 1 1917
City-Hall Bonds.
5s '12 Sept $50,000c.Sept 1 '15-'30
GEN. BD. DT. April 1915 $296,500
Assessment debt.......... 586,800
Sinking fund............. 5,721
Assess. val. '14 (1-3 act.)..7,037,865
City tax (per $1,000) for 1914.$29.30
Total tax (per $1,000) 1914...$71.20
Population in 1910........24,199
Population 1914 (city census).28,303
INT. at Commercial Savings Bank
Co., Moline.

MOLINE SCHOOL DIST. NO. 40.
4s July $25,000c.July 1 '15-'19
4½s'11 J-J 64,000c.July 1 '15-'22
4½s'13 J-J 200,000c.July 1 '15-'29
BOND. DEBT Oct 19 1914 $291,003
Assess. val. '13(1-3 act.)..6,954,990
School tax (per $1,000) 1913..$29.20

MOLINE S. D. NO. 40 (Concluded).
INT. at the People's Sav. Bank & Tr. Co. in Moline, and Geo. M. Bechtel & Co. in Davenport, Iowa

MONMOUTH
City Hall Bonds.
4½s'13 A-O $18,000c..Apr 1 '23-'33
BOND. DEBT Oct 29 1914.$48,000
INT. at Cont. & Com. Tr. & Sav. Bk., Chicago

MONMOUTH SCH. DIST. NO. 38.
This district is in Warren County.
4½s'11 J-J $47,000..July 1 '20-'29
4½s'04 --- 22,500..July 1 '15-'23
4½s'11 --- 53,000..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 $18,000c..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 $65,000r.J'ne 15 '15-'27
TOTAL DEBT Mar 1915...$65,000
Assess. val. '14 (1-3 act.).18,010,360
County tax (per $1,000) 1914..$3.50
Population in 1910.........34,420
INT. at State Treasurer's office.

MORGAN PARK HIGH SCH. D.
This district is in Cook County.
5s '13 --- $53,000 1918-1932
BOND. DEBT Apr 1915...$53,000
Assessed valuation 1914...1,184,000
High sch. tax (per $1,000) '14..$2.15
INT. at Continental & Comm. Trust & Sav. Bank, Chicago.

MOUNT PULASKI SCH. DIST.
This district is in Logan County.
4½s'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.
4½s'11 J-J $160,000c.July 1 '15-'30
TOTAL DEBT May 17 '15 $190,000
Assessed valuation 1914...5,014,633
School tax (per $1,000) 1914...$2.32
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. BD. 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.
-s'03-04... $52,000 ....
-s'08-09... 3,500 ....
Fire Dept. Impt. Bonds.
4½s'14 J-J $35,000c.July 1 '15-'34
Mun. bd. ds. Apr 1915... $90,500
Water debt certificates...$265,000
Assess. val. '14 (1-3 act.)..7,857,380
Total tax (per $1,000) 1914...$84.30
INT. payable at Vill. Treas. office.

OAK PARK PARK DISTRICT.
This district is in Cook County.
4½s'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.
4½s'11 J-D $203,500c.J'ne 1 '15-'25
4½s'12 J-D 60,000c.J'ne 1 '25-'27
4½s'13 J-D 30,000c.June 1 '28-'29
4½s'14 J-D 89,000...June 1 '19-'27
BOND. DEBT April 1915..$378,000
Assess. val. '14 (1-3 act.)..7,857,380
Population in 1914..........25,692
INTEREST payable at the Illinois Trust & Savings Bank of Chicago.

OAK PARK AND RIVER FOREST TWP. SCH. DIST.
P. O. address Oak Park.
4½s'15 J-J $75,000 1916-1935
(See V. 100, p. 834. for maturity.)
TOTAL BONDED DEBT (?)

OLNEY.
This city is in Richland County.
Sewer bonds...........$52,400
Water-Extension Bonds.
5s '12 J-J $35,000....July 1 1932
(Optional beginning July 1 1917)
TOTAL DEBT May 14 '15..$87,400
Population in 1910..........5,011
INT. at Treasurer's office.

PALESTINE TWP. HIGH SCH. DIST. NO. 202.
This district is in Crawford Co.
6s '15 July $35,000c.July 1 '16-'22
TOTAL DEBT Mar 1 1915...$35,000
Ass'd val. 1914 (1-3 act.)...938,639
INT. at Central Trust Co., Chic.

PANA CITY.
This city is in Christian County.
Water-Works Bonds.
4½s'11 F-A $49,000c..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.—1898.
4s '98 July 1 $42,000c...July 1 1918
(Subject to call after July 1 1908)
4s '98 July $36,000c...July 1 1918
(Subject to call after Sept 1 1913)

TOTAL DEBT Apr 1915...$78,000
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 $11,000c..Oct 15 '15-'27
TOTAL DEBT Apr 3 1915 $11,000
Assess. val. '14 (1-3 actual) 2,200,000
Population in 1914 (est.)......7,500
INT. at Harris Tr. & Sav. Bk. Chicago.

PARIS.
This city is in Edgar County. Commission government adopted Feb. 26 1915.
Water Bonds.
5s g '15 A-O $12,000c..Apr 1 '16-'27
32,000c..Apr 1 '28-'35
5s g '15 A-O 16,000c..Apr 1 '16-'31
TOTAL BONDED DEBT (?)
Population in 1910..........7,664
INT. at office of City Treasurer.

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 4½s............48,000
Sewer 5s................107,300
Paving 5s (subject to call)...264,300
TOT. BD. 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 4½s at office of McCoy & Co., in Chicago, on 5s at office of City Treasurer.

PEKIN SCHOOL DISTRICT.
4½s'12 June$108,000..June 1 '15-'32
BOND. DEBT Jan 1915.. $115,000
Assessed valuation 1914...2,447,899
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 Bounty Bonds.
4s '02 J-D $10,000c...June 1 1922
4s '03 M-S 21,000c...Mar 2 1923
Refunding Railway Bonds.
4½s'08 J-J $70,000c.July 1 '15-'28
Levee Improvement Bonds.
4s '12 May$35,000c.May 1 '16-'22
Bridge Bonds.
4s '06 F-A$121,000c...Aug 1 1926
4s '08 F-A 35,000c.Aug 1 '15-'28
4s '10 July 145,000c....1915-1930
Refunding School Bonds.
4s June 1 $20,000....June 1 1918
Funding Bonds.
4½s'14 June$120,000...June 1 '15-24
BOND. DEBT May 15 '15 $577,000
Assessment debt (add'l)..596,332
Sinking fund..............65,692
Assess. val. '14 (1-3 act.)..23,566,320
Total tax (per $1,000) 1914...$55.90
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.
3½s'01 J-J $40,000c....July 1 1921
4s '06 J-J 32,000c....July 2 1926
4½s'95 M-N 30,000....July 1 1915
BOND. DEBT May 15 '15 $102,000
Sinking fund..............11,489
Assessed valuation 1914..23,941,986
Tax rate (per $1,000) 1915...$5.59
INTEREST is payable in Peoria.

PEORIA COUNTY S. D. NO. 150.
Building Bonds.
4½s'14 Mar $25,000..Mar 1 '16-'34
-s --- 20,000....June 1 1918
BOND. DEBT Mar 1915..$305,000
Assessed valuation '14 (1-3 act.)24,077,078
Tax rate (per $1,000) 1914...$20.00
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$188,000c.Mar 1 '16-'33
BOND. DEBT Apr 1 '15..$188,000
Assess. val. '14 (1-3 act.).35,053,295
State&Co.tax(per $1,000)'14.$11.30
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 $32,000c.Nov 1 '15-'31
BOND. DEBT April 1915. $76,000
Total assessed val. 1915...2,700,000
State&Co.tax (per $1,000) '15.$11.10
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.
$40,000c..July 1 '15-'16
4s '98 July 59,000c..July 1 1917
80,000c..July 1 1918
37,000c..July 1 1916
4½s'97July 47,000c..July 1 1916
14,000c..July 1 1917
BOND. DEBT April 1915 $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 $13,333.33c.July 1 1915
5s '13 --- 50,000...July 1 '16-25
5s '15 July 70,000...July 1 '21-'35
BOND. DEBT Mar 1915.. $133,333
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 $43,900c...Mar 1 1927
4s '07 J-J 27,700c...July 1 1923
4s '07 F-A 36,000c...Aug 20 1922
4s '07 M-N 39,100c...Nov 1 1927
4s '08 M-N 28,500c...Dec 15 1928
4s '09 F-A 40,000c...Feb 1 1929
4s '11 M-S 11,900c...Sept 16 1931
Perm. Impt. (opt. beg. Aug.1 '16.)
4s '06 F-A $60,000c...Aug 1 1926
City Bonds.
4s '07 J-D $16,500c...June 1 1925
Renewal Bonds.
4s '06 J-D $36,200c...June 1 1916
BOND. DEBT Apr 7 1915 $339,800
Temporary loan...........233,500
Equalized valuation 1914..21,197,240
(Assessment 1-3 actual value.)
City tax (per $1,000) 1914...$12.70
Total tax (per $1,000) 1914...45.10
Population in 1910.........45,401
INT. paid by City Treasurer.

ROCKFORD PARK DISTRICT.
4s '09 J-J $100,000c.July 1 '19-'28
4s '11 J-J 100,000c....1916-1930
TOTAL DEBT May 1915 $200,000
Sinking fund...............5,000
Assess. val. '14 (1-3 act.)..22,110,934
Tax rate (per $1,000) 1914...$4.51
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.
4½s M-S $80,000r....Sept 1 1917
Water Certificates.
5s J-J $6,000c....Jan '15-'16
Water Bonds.
5s '14 F-A $25,000c....Feb 1 1922
Bridge Bonds.
5s '14 J-J $5,000c.............
Fire-Station Bonds.
5s '14 J-J $16,000c.............
Park Bonds.
-s --- $20,000.............
Police-Alarm Bonds.
5s '14 J-J $10,000c.............
Tank Bonds.
5s '14 J-J $22,000c.............
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 1914.........24,335
INT. payable at office of City Clerk except on ref. 4½s, which is payable at office of State Treasurer.

ROC ISLAND COUNTY.
Rock Island is the county seat.
Bridge Bonds.
4½s'15 J-D $30,000...June 1 '16-'18
Jail Bonds.
4½s'15 J-D $75,000...June 1 '16-'20
TOTAL DEBT Jan 1915.. $105,000
Assessed value 1914.......22,077,009
(Assessment 1-3 actual value.)
County tax (per $1,000) 1914..$7.50
Population in 1910.........70,404

ROCK ISLAND SCHOOL DIST.
4½s'11 M-S$100,000.....Aug 1 1916
BOND. DEBT Apr 3 1915..$100,000
Assessed valuation 1914...6,840,434
School tax (per $1,000) 1914...$2.67
INT. at N. W. Halsey & Co., Chi.

SALINE COUNTY.
Harrisburg is the county seat.
Refunding Bonds.
4½s'06 July $66,000c..July 1 '15-'23
BOND. DEBT Sept 29 '15 ..$66,000
Assess. val. 1914 (est.)....6,000,000
County tax (per $1,000) 1914...$7.80
Population in 1910.........30,204
INT. at State Auditor's office.

SANGAMON COUNTY.
County seat is Springfield.
Funding Bonds.
4s '07 July $42,000c.July 1 '15-'17
TOTAL DEBT Apr 1915...$42,000
Assess. val. '14 (1-3 act.).41,215,339
State&Co.tax(per $1,000)'14.$11.30
Population in 1910.........91,024
INT. at Springfield and N. Y.

SCHUYLER CO. SCH. D. NO. 92.
P. O. address, Rushville.
5s '15 Apr $40,000c.Apr 1 '16-'35
5s Mar 4,000c.Mar 1 '16-'19
TOTAL DEBT May 1 1915.$44,000
Assessed valuation 1914....376,117
(Assessment 1-3 actual value.)
School tax (per $1,000) 1914..$17.00
Population in 1915 (est.)......2,422
INT. on $40,000 bonds in Burlington, Vt.; on others in Rushville, Ill.

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
3½s Sept $207,400c..Sept 1 1920
3½s Sept 277,600c..Sept 1 1921
4½s Sept 155,700c..Sept 1 1923
4s '05 Sept 128,000c..Sept 1 1925
4½s'12 May 30,000c..May 1 '15-'20
TOT. BD. 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
15,000c..Sept 1 '15-'20
4s '05 Sept 8,000c..Sept 1 '21-'22
4,500c..Sept 1 1923
25,000c..Sept 1 '15-'24
4s '06 Sept 2,000c..Sept 1 1925
1,500c..Sept 1 1926
4s '09 M-S 15,000c..Sept 1 '15-'29
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 1915...$198,500
Assess. val. '11 (1-3 act.).19,622,000
District tax (per $1,000) '14...$4.40
INT. at Springfield Marine Bank.

SPRINGFIELD SCH DIS. NO.186.
4½s'12 J-D$130,000c.J'ne 1 '16-'32
BOND. DEBT June 1 '15 $130,000
Assessed valuation 1911..18,564,516
Population in 1915.........65,000
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-'29
Paving Bonds.
4½s M-N $1,000c...Nov 1 1915
4½s J-D 10,500c..Dec 1 '15-'21
4½s Aug 6,500c.Aug 1 '15-'21
5s Feb 2,500..Feb 1 '16-'20
5s Sept 17,000c..Sept 1 '15-'25
5s Sept 8,500..Sept 1 '16-'26
5s 1,500....June'15-'17
5s June 8,000..June 1 '16-'26
Improvement Bonds.
4s F-A $4,000c.Aug 1 '15-'18
Library Bonds.
4½s Aug $9,700c.Aug 1 '15-'23
BOND. DEBT May 15 '15 $96,000
Assessment debt (add'l)... 54,700
Assess. val. '14 (1-3 act.)..2,782,689
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-N$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 (p. $1,000) '13 $15.50
Population in 1914 (est.).....18,024
INT. at office of Township Treas.

URBANA.
This city is in Champaign County.
Funding Bonds.
4s '15 F-A $40,000...May 1 '18-'27
TOTAL BONDED DEBT (?)
Population in 1910..........8,245

WABASH COUNTY S. D. NO. 33.
5s '13 A-O $69,000c.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....June1924
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....May1929
5s --- 14,000....July 5 '15-'24
5s --- 30,000....Oct 15 '15-'30
BOND. DEBT Apr 30 '15.. $109,500
Sinking fund..............31,424
Assess. val. '14 (1-3 act.)..3,427,463
City tax (per $1,000) 1914...$12.00
Population in 1910.........16,069
INT. at office of City Treasurer.

WAUKEGAN TWP. SCH. DIST.
This district is in Lake County.
4½s'10 F-A $16,000r..Aug 1 '15-'30
4½s'12 J-J 18,000...July 1 '15-'32
High-School Bonds.
4s '09 F-A $56,000r..Aug 1 '15-'28
9,000...Feb 1 1929
BOND. DEBT May 20 '15 $81,000
Assessed valuation 1914...4,297,104
School tax (per $1,000) 1914...$8.20
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 $10,000c.May 1 '15-'18
Paving Bonds.
5s J-J $72,000c.July 15 '15-'22
BOND. DEBT 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 Treasure.

WINNETKA SCH. DIST. NO. 36.
A district (P. O. Winnetka) in Cook County.
-s '04 --- $7,500..Nov 1 '16-'18
-s '08 7,000..June 1 '16-'22
12,000..May 1 '19-'22
4½s'12 M-N 28,000c..May 1 '23-'29
5,000..May 1 1930
TOTAL DEBT Apr 1915...$59,500
Assessed valuation 1915...1,814,163
School tax (per $1,000) 1915.$27.90
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 benefitted. The figures given below are for Apr. 1915.

Ambraw Drainage District__	$6,400	Henderson Co. Dr. D. No. 1.	157,500
Ambraw River Dr. Dist____	48,603	Henderson Co. Dr. D. No. 2.	2,146,500
Auxier Creek Spec. Dr. Dist.	25,000	Henderson Co. Dr. Dist.No.3	44,911
Bay Bottom Drain. Dist____	46,000	Hillview Dr. & Lev. Dist____	162,600
Bay Creek Sub-Dist. of Say Island & Lev. Dr. Dist___	9,500	Kelsburg Drainage Dist____	38,000
		Kickapoo Drainage District_	2,698
Bay Island Drainage & Levee District No. 1_____	156,500	McGee Creek Levee & Drainage District_____	134,100
Big Lake Spec. Drain. Dist__	77,000	Maple Grove Drainage Dist._	23,100
Bird's Drainage District___	19,185	Mason & Cass River District	63,200
Bon Pas Drain. Dist. No. 1_	19,400	Meredosia Levee & Dr. Dist._	7,800
Cache River Dist. Sub. Dist. No. 1_____	37,500	Middle Fork Spec. Dr. Dist._	44,000
		Mud Creek Spec. Drain.Dist.	11,000
Canteen Creek Dr. Dist____	6,500	North Fork Spec. Dr. Dist. (Hamilton & Saline Cos.)_	145,000
Claussen Park Levee & Drainage District_____	10,690	Partridge Dr. & Levee Dist__	85,500
Coal Creek Levee & Dr. Dist.	132,126	Preston Levy Dr. Dist_____	89,000
Degognia & Fountain Bluff Levee & Drain. Dist___	65,500	Roe Special Drainage Dist._	25,000
		Russell & Allison D. D., Lawrence Co._____	62,500
Drain. District No. 1, towns of Atkinson and Alba__	7,200	St. Clair Co. Dr. Dist. No. 1.	231,600
Dr. Un. Dist. No. 1 of Drury, Rock Isl. Co., and Eliza, Mercer County_____	5,000	Sangamon River Sp.Dr.Dist.	35,000
		Scotts Sub. Dist., Kickapoo, Drainage District____	540
Drury Drainage District___	63,500	Snake Creek Drainage Dist._	12,000
Sub-Dist. No. 1 of Union Dr. Dist. No. 1 of the towns of Drury, Rock Island Co., and Eliza, Mercer Co____	28,500	South Quincy Dr. L. Dist. of Adams Co._____	209,000
		Union Drain. Dist. (Wayne & Edwards Counties)__	92,980
Grand Tower Dr. & Leb. Dist	9,700	Union Drain. Dist., Towns of Deerfield & Northfield (Lake & Cook Counties)_	2,700
Green River Spec. Dr. Dist. (Bureau & Whiteside cos.)_	41,150	Union Sp. Dr. Dist. of Henry and Whiteside Counties._	2,200
Green River Spec. Dr. Dist. (Henry & Bureau counties)	132,600	Vandalia Levee & Dr. Dist__	25,500
Hager Slough Spec. S. D. of Cass Co._____	20,000	Vermilion Spec. Drain. Dist.	4,700
Hartwell Drain.&Levee Dist.	100,000		

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Batavia (C), Kane County___	$50,000	None	c$1,167,101	$c64.30	4,436
Beardstown School District__	30,000	None	a1,585,854	z30.00	
Belmont Twp., Iroquois Co.__	25,000	None	c983,618	c68.00	
Berwyn School Dist. No. 100_	47,500	None	c1,562,938	c50.00	
Bloom Twp., Cook County___	*94,000	------	d2,986,597	----	18,339
Bowdre Twp., Douglas County	35,000	None	c934,499	----	1,788
Bushnell (C), McDonough Co._	33,200	------	d669,568	----	2,619
Canton Un. S. D., Fulton Co.	84,000	None	c2,854,982	c21.00	------
Carbondale S D No 95_____	40,000	None	c906,825	c73.10	------
Carbondale Twp., Jackson Co.	35,000	------	c1,214,784	----	------
Carlinville School D strict__	35,000	------	c929,390	c14.90	------
Centralia Sch Dist. Marion Co	*39,000	------	c1,753,452	----	------
Centreville Township_____	49,000	15,000	1,750,000	5.00	1,940
Chicago Heights (C), Cook Co.	74,500	39,801	c1,800,000	----	14,525
China Twp, Lee County____	25,000	None	c915,516	----	1,174
Chrisman Twp H S D No 149_	38,000	None	c1,700,846	----	------
Cicero School Dist. No. 99___	153,000	------	c3,953,355	c3.00	------
De Kalb, De Kalb County___	41,500	None	1,022,920	a9.16	8,102
De Kalb Sch. Dist. No. 64___	38,000	None	c4,950,143	c17.40	------
Dixon (C), Lee County_____	30,000	None	2,825,000	c12.00	7,216
Dolton (V), Cook County___	28,000	------	c668,907	----	1,869
Du Page Co. S. D. No. 58___	35,000	------	c747,336	----	------
East Lincoln Twp., Logan Co.	14,000	------	z2,549,292	z2.95	6,776
Effingham (C), Effingh'm Co.	17,000	22,000	c848,000	----	3,898
Eldorado Twp. Sch. Dist.___	25,000	1,200	----	----	------
Embarass Twp., Edgar Co.__	35,000	------	†1,165,387	----	1,877
Flora Twp H S D., Clay Co.__	35,000	None	a710,873	----	------
Forest Park S. D. 91, Cook Co.	43,000	------	a862,792	----	------
Franklin Co. S. D. No. 48 __	31,000	------	†638,233	----	------
Fulton Co. S. D. No. 141___	27,500	------	------	----	------
Galena (C), Jo Daviess Co.__	35,050	------	738,276	----	4,835
Geneseo Twp.H.S.D.,HenryCo	45,000	None	c1,600,000	c10.95	------
Georgetown Twp. H. S. Dist._	34,000	None	c1,936,698	c4.00	------
Gibson City S. D., Ford Co.__	35,000	None	c744,378	----	------
Glencoe Park District_____	25,000	None	c979,783	----	------
Granite City Sch. District__	107,500	None	c2,541,174	c27.40	------
Hamilton (T), Hancock Co.__	30,000	None	c732,000	c47.10	1,627
Herrin School District____	50,000	None	c2,115,435	----	------
Highland Park, Lake County_	*56,000	------	†1,000,000	†3.00	4,209
Jackson County_____	29,000	------	c7,265,617	†11.30	35,143
Jefferson Co High S D, No 80_	46,000	None	c1,502,792	----	------
Kewanee (C), Henry County__	25,000	5,000	c2,428,669	c17.00	9,307
La Grange Sch. Dist. No. 102_	48,000	------	------	c5.42	------
Lewiston Twp., Fulton County	28,000	None	c331,000	c5.42	3,198
Lincoln (C), Logan County__	25,000	None	c2,000,000	c15.40	10,892
Lockport Twp Sch. Dist.____	48,000	None	c3,000,000	c7.00	------
Lyons, Cook County_____	90,000	------	†959,675	----	1,483
Marseilles, La Salle County__	26,701	None	†711,000	c5.42	3,291
Mattoon Twp. S. D. No. 100_	88,000	None	2,301,383	c30.50	------
Momence Twp., Kankakee Co.	36,000	24,000	c1,196,534	50.00	2,228
Morgan Park (C), Cook Co.__	33,000	------	c1,198,537	----	------
Newman (T), Douglas Co.___	*28,000	------	z2,976,855	----	2,004
Niles Township, Cook Co.___	*34,500	------	c1,139,401	----	4,203
Normal, McLean County____	49,500	None	c1,432,678	----	4,024
Olney Twp High Sch Dist.___	60,000	None	c1,800,000	c4.24	------
Ottawa, La Salle County____	119,000	------	a2,385,836	----	9,535
Ottawa Sch. Dist. No. 141__	55,000	None	c2,435,767	c19.50	------
Paris Twp., Edgar Co._____	30,000	None	†5,500,500	----	8,737
Proviso Twp. H.S.D.,CookCo.	40,000	None	†8,700,000	----	------
River Forest S. D. No. 90___	30,500	None	c860,000	----	------
Rochelle School District___	35,000	None	†1,005,085	†15.60	------
St. Charles School Dist. No. 87	44,900	------	c963,459	----	------
Saline Co. Sch. Dist. No. 43_	47,000	5,000	†1,215,308	†30.00	------
Sterling Twp., Whiteside Co._	36,500	None	1,800,000	----	8,344
Streator, La Salle County___	40,000	None	d2,652,771	d53.45	14,253
Streator School District No. 45	37,000	None	------	----	------
Summit Sch. Dist. No. 104__	35,000	3,500	c848,000	c20.00	------
Taylorville (C), Christian Co.	50,000	------	†1,829,988	----	------
Taylorville Twp. Sch. Dist.__	60,000	None	------	c8.00	------
Urbana Park District_____	34,000	None	c2,448,713	c65.30	------
Urbana Sch. Dist. No. 116__	106,000	None	c7,975,077	21.50	------
Wethersfield Twp Sch Dist., Henry Co._____	30,000	None	c1,036,808	----	------
Wilmette (V), Cook County__	36,500	------	c1,551,888	c9.57	4,943
Wilmette School Dist. No. 39_	38,000	------	c1,500,000	----	------
Winchester, Scott County___	*27,800	None	c625,444	c4.31	------
Winnetka Park Dist., Cook Co.	45,000	------	†1,160,542	----	------
Woodstock Sch. Dist. No. 72_	33,000	None	828,107	29.00	------
Yellowhead Twp, KankakeeCo	35,000	------	†980,400	----	------

*Total debt. d Figures are for year 1909. z Figures are for 1911 z 1910 figures. † 1912 figures. c 1913 figures. e 1914 figures.

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 1916)_Woodbridge N. Ferris
Sec. of State (term exp. Dec. 31 '16)___Coleman C. Vaughan
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 $6,901,116.99. 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.

Year.	Equalized Val.	Tax Rate.	Year.	Equalized Val.	Tax Rate.
1911	$2,288,000,000	$2.85	1876	$630,000,000	$1.144
1906	1,734,100,000	1.95	1866	307,965,843	1.889
1896	1,105,100,000	1.871	1856	137,663,009	0.472
1886	945,450,000	1.272	1846	29,389,065	2.50

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.—

1910	2,810,173	1880	1,636,937	1840	212,267
1904	2,530,016	1870	1,184,059	1830	31,639
1900	2,420,982	1860	749,113	1820	8,896
1890	2,093,889	1850	397,654	1810	4,762

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 389,191, 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.

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-forestration 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 ¼ 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, it is provided, shall be secured only upon the property and revenue of such 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. 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 (j) 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 therefor, and which are 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 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 ¼ 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 ½%, "secured debts" may be exempted from the payment of further general taxes. In 1915 this law was amended so as to exempt municipal bonds issued by places outside the States upon the payment of a similar tax. See "Chronicle" of May 29 1915, State & City Department.

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.
4s   M-N-$82,500c.Nov 1 '15-31
Paving Bonds.
3s '01 M-N$29,500c..1916-'21&'26
4s '07 M-N 30,000c 1918-1940
($3,000 in '18, '22, '24, '27, '30, '32
$4,000 in '35, '38 & '40.)
4s '11 May $20,000...1926 & 1931
BOND. DEBT Apr 6 '15...$162,000
Assessment debt (additional) 1,331
Sinking fund 13,505
Assess. val. '14 (¼ act.) 10,008,747
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.
4½s'08 M-S $30,000c.Sept 1 '15-'24
Water Bonds.
5s   J-J $50,000c...July 1 1919
Paving Bonds.
4½s'14 May $53,500c ...1916-1928
5s '11 Aug 14,000c 1915-1921
BOND. DEBT May 13 '15 $147,000
Assessment debt (add'l) 1,500
Assess. val. '14 (2-3 act.) 5,333,200
City tax (per $1,000) 1914....$9.00
INT. on water 5s in N. Y. on the bridge 4½s in Chicago; other bonds at City Treasurer's office.

ALGER COUNTY.
Munising is the county seat.
Road Bonds.
5s '11 F-A $50,000c..Aug 1 '16-'25
BOND. DEBT Nov 1 '14...$110,000
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 Farson, Son & Co., N. Y. and Chicago.

ALMA SCHOOL DISTRICT.
This district is in Gratiot County.
4½s'12 Mar $65,000..Mar 15 '16-'26
BOND. DEBT Jan 1912 $74,000
Assessed valuation 1911...1,776,320
INT. payable at Detroit Trust Co.

ANN ARBOR.
Incorporated in 1851.
Farm Bonds.
4s $20,000 1915-1924
Water-Plant-Purchase Bonds.
4s '14 F-A$450,000c.Feb 1 '20-'34
Paving Bonds.
4s F-A$129,624.90c...1915-1923
Sewer Bonds.
4s F-A $24,255.26c...1915-1918
Detention Hospital Bonds.
4s F-A $22,500c ...1915-1924
BOND. DEBT Mar 12 '15 $646,380
Assessed valuation 1914...14,800,000
Tax rate (per $1,000)1913....$8.31
Population in 1910 14,817
INTEREST at City Treasury.

ANN ARBOR SCHOOL DIST.
This district is in Washtenaw Co.
4s '05 A-O$195,000c.Oct 1 '15-'35
BOND. DEBT Apr 3 '15...$195,000
Assess. val. '14 (4-5 act.).15,100,000
School tax (per $1,000) 1914...$7.00
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.
4s '04 M-S $15,000c.Mar 1 '16-'18
3½s'01 M-S 15,000c...Sept 1 1921
4s '05 M-S 15,000c.Mar 19-20-'22
4s '06 A-O 15,000c...Apr 1 1924
4s '08 M-N 15,000c.May 1 '20-'23
4½s'07 M-N 15,000c ...1925-1927
4s '09 M-N 15,000 1923-1924
4s '10 J-D 15,000c..June 1 1929
4s '11 M-S 30,000..Mar 1 1931
4s '12 M-N 30,000 1924-1932
4½s'13 M-N 15,000c..Nov 1 '25-'26
4½s'14 M-S 30,000c...Sept 1 1934
Bridge Bonds.
4s '09 $10,000 1925-1926
4s '09 M-N 7,000c....Nov 1 1923
8,000c....Nov 1 1928
4s '10 M-S 15,000c...Sept 1 1930
4s '11 M-S 15,000c....Mar 1 1931
4s '12 M-N 10,000 1918-1919
4½s'14 M-S 15,000c.Sept 1 '24-'25

BAY CITY.
Bay City is in Bay County. Incorporated 1865.
Bridge Bonds.
5s '91 M-S $25,000....Sept 1 1920
5s '89 J-J 12,000....July 1 1919
City-Hall Bonds.
4s '93 J-D $25,000...June 1 1922
4s '93 J-J 50,000...July 1 '25&'30
4s '97 J-J 15,000 ....July 1 1920
Public Park Bonds.
4s '07 J-D$200,000c..June 15 1937
Water-Works Bonds.
4s '99 J-J $140,000....July 1 1929
5s '91 M-N 25,000...May 1 '17-'18
School Refunding Bonds.
4s '08 J-J $15,000....July 9 1928
Local Improvement Bonds.
4s '14 $20,000J'ne1 '17,'19,'22
5s '08 M-N 25,000....May 1 1916
5s '09 J-D 20,000....June 1917
5s '09 M-S 3,000....Sept 15 1917
5s '10 J-J 7,000....July 15 1916
5s '11 J-J 7,000....July 15 1916
5s '11 J-J 3,000....July 15 1919
5s '12 F-A 12,000....Aug 1 1917
5,000....Aug 1 1920
5s '12 M-S 10,000....Sept 16 1917
5s '13 M-N 10,000 May1 '16,'18-'21
Refunding Water Bonds.
4s '95 A-O $40,000c..Oct 1 '20-'21
4s '07 A-O 20,000....Oct 15 1927
4s '08 Oct 18,000....Oct 15 1928
4s '00-'01 Mar 40,000....Mar 1 '30-'31
4s '02-3-4 J-D 30,000....June 1 '32-'34
4s '03 F-A 10,000....Feb 1 1933
4s '04 F-A 9,000....Feb 16 1934
4s '05 F-A 10,000....Feb 16 1935
4s '06 M-N 25,000....May 1 1916
WEST BAY CITY—(ANNEXED).
Sewer Bonds.
4s '88 J-D $60,000....June 1 1918
Refunding Impt. Bonds.
5s '95 J-J $58,000....July 1 1925
5s '97 J-J 16,000....July 1 1927
4s '99 J-J 22,000....July 1 1929
4s '00-'01 J-J 14,000..July 13 '20-'21
Electric-Light Bonds.
5s '97 F-A $20,000....Aug 1 1917
School Bonds.
5s '90 M-N $10,000....July 1 1920
4s '01 A-O 12,000....Oct 1 1921
4s '04 F-A 30,000....Aug 15 1934
DEBT OF BAY CITY.
BOND. DEBT Oct 28 '14 $1,248,500
Sink. fd. (oth.than water) 110,418
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 at National Bank of Commerce.

BAY COUNTY.
County seat is Bay City.
Refunding Bonds.
4s M-S $30,000c..Mar 10 1923
15,000c..Mar 10 1928
30,000c..Mar 10 1933
4s A-O 60,000c..Oct 1 '25&'30
4s '06 J-J 20,000c....July 1 1921
4s '09 J-D 15,000c..Dec 15 1923
County-House Bonds.
4s '05 M-N$23,000c....Nov 9 1920
State Judgment Bonds.
5s '07 J-D $25,000c..Dec 15 1919
4½s'08 J-D 25,000c..Dec 15 1921

Stone Road Bonds.
4s Refund'g $50,000c....Aug 1 1922
4s do 50,000c....Aug 1 1927
BOND. DEBT Apr 3 '15...$353,000
Ass'd val. '14 (full value)$45,816,195
State&Co. tax (per $1,000) '14..$7.90
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 4½s at N. W. Halsey & Co.. Chicago; on stone road bonds at First Nat. Bank, N. Y.

BENTON HARBOR.
This city is in Berrien Co. Incor. 1891. Population 1910, 9,185.
Water Bonds.
4s '02 J-J $8,000....July '15-'22
4½s'11 J-J 50,000....Jan 1 1941
4½s'13 J-J 100,000 ....July 1943
Refunding Water Bonds.
5s '06 M-N$30,000....Nov 2 1916
4½s'12 M-N 20,000....May 1 1932
Bridge Bonds.
4½s'08 J-J $30,000....July 1 1938
Public Park Bonds.
4s '03 J-J $50,000c.Jan 1 '24-'33
4½s'11 J-J 100,000c..Jan '34-'40
Improvement Bonds.
.s '96 $15,000....
4s '00 A-O 15,000....Apr 1920
Street Impt. Bonds.
4s '02 A-O $17,500....Oct '15-'21
Refunding Bonds.
4½s'07 A-O $30,000....Apr 1 1927
BOND. DEBT May 12 '15 $465,500
Assessed valuation 1914...10,173,935
Total tax (per $1,000) 1914...$17.75
INT. at Farmers' & Merchants' Bank and American Nat. Bank.

BENTON HARBOR SCH. DIST.
.s '10 $20,000....
.s '12 18,000....
5s '13 55,000....
TOTAL DEBT Apr 1915...$93,000
Assessed valuation 1914...10,173,935
School tax (per $1,000 1914...$4.81

BERRIEN COUNTY.
St. Joseph is the county seat.
Road-Improvement Bonds.
4s '13 M-S $100,000c.Sept 15 1928
4s '14 M-S 400,000c..Sept 15 1929
TOTAL DEBT Apr 1915...$500,000
Assessed valuation 1914...59,526,067
INT. at First Nat. Bk., Chicago.

BESSEMER.
This city is in Gogebic Co. Incor. 1893. Population 1910, 4,583.
Water Bonds.
5s $15,000c.June 1 '15-'20
Highway Bonds.
5s '12 $22,000cMay 15 '15-'24
Sewer Bonds.
5s '11 A-O $10,500c..Apr 1 '15-'21
Highway, Sewer & Water.
5s '14 J-J $50,000..last bid 1932
BOND. DEBT May 14 '15 $95,000
Sinking fund 9,000
Ass'd val. '14 (4-5 act.) 4,302,187
Tax rate (per $1,000) 1914...$28.32
INT. at J. Nuveen & Co.. Chic.

BIG RAPIDS.
This city is in Mecosto County. Incorp. 1869. Bonds are tax-free.
Park Bonds.
4½s'11 $25,000c..Dec 1 1931
Water Bonds.*
5s '08 J-J $11,000c 1925
5s '08 J-J 11,000c.July 1 '15-'25
Refunding Bonds.
4½s F-A $5,000c...Aug 8 1924
5s J-J 1,000c...July 1 1923
5s 3,000c...Feb 8 1916
5s 10,000c...Sept 1 '26-'27
5½s 4,000c...Feb 1 1923
4½s 5,000c....Mar 1 1929
4s 5,000c...Mar 1 1930
4s 5,000c...Jan 1 1931
4½s 5,000c...Jan 1 1933
Armory Site Bonds.
4½s $1,250...Dec 20 '15-'19
BOND. DEBT Apr 1915...$128,500
Water debt (included) 62,000
Sinking fund (included) 940
Assess. val. '14 (3-5 act.)..2,991,425
City tax (per $1,000) 1914....$2.36
Population in 1910 4,519
*Principal and interest paid from water revenue.
INTEREST on $3,000 5½s 1923, $1,500 4½s 1914-1919, $5,000 4½s 1933 and $1,000 5s 1923, payable at Citizens' State Bank, Big Rapids; on $5,000 4½s 1924 at Chase Nat. Bk., New York; $3,000 5s 1916 and $5,000 4½s 1930 at First Nat. Bk., Detroit; $10,000 5s '26-'27, $11,000 5s '15-'25 and $50,000 4½s '26-'42 at People's State Bk., Detroit; on $4,000 5s 1929 and $25,000 4½s 1931 at Nat. Bk. of Commerce, Detroit; on $5,000 4s due 1931 at Harris Tr. & Sav. Bk., Chicago.

BIRMINGHAM.
This village is in Oakland County.
Sewer Bonds.
4½s'12 M-S $25,000c..Mar 12 1927
BOND. DEBT May 1914...$25,000
Assessed val. 1913 1,108,000
Tax rate (per $1,000) 1913....$9.80
Population in 1910 1,607
INT. at Village Treasurer's office.

BRONSON.
This village is in Branch County.
Water and Light Bonds.
4½s'10 M-N $39,000....1915-1935
BOND. DEBT Oct 1914...$39,000
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.
Park Bonds (part every 5 years).
5s '03 A-O $22,000c.Oct 1 '18-'33
Paving Bonds.
4s '06 Mar $6,000c.Mar 1 '15-'17
5s '06 F-A 14,000c.Aug 1 '20-'23
5s '08 J-D 14,000....1917-1931
City-Hall and Paving Bonds.
5s '04 M-S $18,000c..Sept 1 '15-'23
Water-Works Bonds.
5s '06 A-O $2,000c....Oct 1 1915
Refunding Bonds.
5s '07 F-A $20,000..Aug 1 '24-'27
5s '08 J-D 7,000....1917-1931
4½s'99 A-O 4,000....Oct 1 1929
BOND. DEBT Oct 30 '13. $155,000
Assess. val. '12 (¾ 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.
5s '07 J-D $24,000c...June 1922
5s '07 Sept 24,000c...Sept 11 1927
4½s J-D 30,000c ...July 1 1924
BOND. DEBT Apr 3 1915...$78,000
Assess. val. '14 (abt. act.).3,089,660
School tax (per $1,000) 1913....$8.00
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 Sault Ste. Marie.
Agricultural & Domestic School
4s '11 A-O $20,000c....Feb 1 1926
Refunding Road Bonds.
4½s'10 J-D$100,000c....June 1 1925
Court-House Bonds.
4s g J-D $25,000c....June 1 1919
Refunding Bonds.
4½s A-O $35,000c...Apr 15 1919
4½s'12 M-N 40,000c...May 15 1927
Bridge Bonds.
4s '04 J-D $25,000c....June 1 1919
BOND. DEBT Apr 1915...$245,000
Floating debt 15,000
Sinking fund 72,000
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 4½s of 1912 and court-house 4s is payable at Chase Nat. Bank, N. Y. City; on refunding 4½s in 1919 at Harris Trust & Sav. Bank, Chicago.

COLDWATER.
This city is in Branch County. Inc. 1861. Population '10, 5,945.
Paving Bonds.
4s '14 Mar $7,364..July 15 '15-'19
Construction Bonds.
4s '12 Mar $2,300....
Sewer Bonds.
4s M-S $21,000c.Sept 1 '15-'17
Armory Bonds.
4s Oct $4,600c..Oct 1 '18-'22
BOND. DEBT Apr 1915...$43,000
Assessed valuation 1914...4,445,418
(Assessment about actual value.)
City tax (per $1,000) 1914....$9.00
INT. at City Treasurer's office.

CRYSTAL FALLS.
This city is in Iron County.
City-Hall Bonds.
5s '13 M-S $40,000c...Sept 1 '15-'34
5s '15 J-J 40,000..Jan 2 '16-'34
(see V. 100, p. 831, for maturity)
Sewer Bonds.
5s '14 J-D $6,000c July1 '16,'23,28
2,000c..July 1 '20-'21
8,000c..July 1 '24-'25
TOT. BD. DT. Mar '15...$145,000
Assessed valuation 2,802,155
Population in 1910 3,775

CRYSTAL FALLS SCH. DIST.
Building Bonds.
5s '05 J-D $40,000c 1930
5s '12 J-J 90,000c.Sept 1 '22-'39
5s '13 M-S 60,000c.Sept 2 '16-'27
TOTAL DEBT Apr 6 '15...$190,000
Assessed valuation 1914...6,290,790
Population in 1914 (est.) 7,500
INT. payable in Crystal Falls.

DELTA COUNTY.
Escanaba is the county seat.
Fair Ground Bonds.
5s '14 J-D $3,000..June 1 '17-'19
Bridge Bonds.
4s '11 J-J $30,000c..Jan 1 '16-'25
Poor-House Bonds.
4½s'07 J-J 1,000....July 1 1915
5s '13 June 10,000c..June 1 '15-'24
Road Bonds.
5s '08 J-J $10,000c..Jan 1 '16-'19
4½s'13 J-J 100,000c..Jan 1 '18-'27
BOND. DEBT May 1915. $153,000
Floating debt 10,000
Assessed valuation 1914...10,443,688
True value (est.) 13,000,000
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 1806. Woodmere (population 4,474) annexed April 1 1906. The question of annexation of Highland Park was defeated Nov. 8 1910. V. 91, p. 1342. In a decision rendered Feb. 16 1912 the State SupremeCourt held that the Board of Education and the Library Commission are corporations separate from the city and

DETROIT (Concluded).
therefore their bond issues should not be included in the 2% limit of indebtedness for municipal purposes specified in the city charter. V. 94. p. 575.

At an election held April 7 1913, under the Home Rule Act mentioned on a preceding page, a charter amendment was adopted authorizing the city to acquire by purchase, condemnation or construction and to own and operate street railways and to provide the cost thereof by an issue of city bonds to the amount of 2% of the assessed valuation and other bonds upon the property and revenues of the street railway. At the same time amendments were also ratified increasing the city's general bonding limit from 2 to 4% and authorizing the board of water commissioners to issue $2,000,000 bonds in excess of the present debt of the board. V. 96, p. 1107 and 1507 An entirely new charter, embodying, among other things, the municipal ownership amendment adopted Apr.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., instead of 4% as heretofore.

Boulevard Bonds.
4s '01 J-J $200,000c&r.July 1 1921
4s '92 M-S 200,000c&r.Sept 1 1922
4s g '93 M-N100,000c&r.Nov 1 1923
3½s'05 F-A 105,000c&rAug1 '15-'35
3½s'05 F-A 100,000c&r.Aug 1 1935
4s '14 J-J 50,000....July 1 1944

Public-Lighting Bonds.
4s g '94 J-J $600,000r....Jan 2 1924
4s '96 J-J 50,000r....July 1 1926
3½s'06 A-O {110,000c&rApr2 '15-'25 9,000c&rApr 2 1926
4s '14 J-J 307,000....July 1 1944
4s '15 F-A 350,000....Feb 1 1925

Public Sewers.
4s '88 J-D$150,000r....June 1 1918
4s '90 A-O 260,000r....Oct 1 1919
4s '90 J-J 240,000c&r.July 1 1920
4s '90 A-O 500,000c&r.Apr 1 1922
4s g '94 M-S 150,000c&r.Mar 3 1924
4s g '94 J-J 100,000r....July 2 1924
4s g '95 F-A 160,000c....Feb 1 1925
4s '95 J-D 50,000....June 1 1918
4s '96 M-S 90,000c&r.Mar 2 1926
3½s'02 J-J 63,000c....July 1 1932
3½s'04 J-J 81,000c....Jan 15 1934
3½s'05 J-J 90,000c....Jan 16 1935
3½s'06 F-A 43,000c....Feb 1 1936
3½s'07 M-S 92,000c....Mar 1 1937
3½s'08 A-O 125,000c....Oct 1 1938
3½s'09 A-O 175,000c....Apr 1 1939
3½s'10 J-J 149,000r....Jan 15 1940
3½s'11 F-A 130,000c&r.Feb 1 1941
4s '12 F-A 100,000c....Aug 1 1942
4s '12 M-N150,000c....Nov 15 1942
4s '13 A-O 200,000c....Apr 1 1943
4s '12 A-O 38,000....Apr 30 1942
4s '13 A-O 250,000c....Oct 15 1943
4s 14M-S 1,160,000....Mar 1 1944
4s '14 J-J 303,000....July 1 1944
4s '15 F-A 200,000....Feb 1 1945

Grade Separation Bonds.
4s '12 M-N$100,000c....Nov 15 1942
4s '13 F-A 150,000....Feb 1 1943

Hospital Bonds.
3½s'08 J-D$100,000c....June 1 1938

Park Improvement Bonds.
4s '00 M-S$100,000c&r.Mar 1 1920
4s '91 A-O 100,000c&r.Apr 1 1921
4s '92 F-A 100,000c&r.Aug 1 1922
4s g '94 J-J 100,000c....Jan 9 1924
3½s'00 M-S 150,000c&r.Mar 1 1930
3½s'04 J-J 100,000c....Jan 15 1934

Library Bonds.
3½s'10J-J $25,000r....July 1 1940
4s '12 M-N100,000c....Nov 15 1942
4s '13 F-A 50,000c....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'88J-J $100,000c&r.Jan 1 1918
3½s'86 J-D 100,000c....Dec 1 1916
3½s'86 J-D 170,000c&r.Dec 311916
3½s'90 J-D 100,000c&r.Dec31 1916
4s '96 J-J 50,000c....July 1 1926
4s '13 F-A 15,000....Feb 1 1943

Water Bonds (Issued by Commissioners on City's Credit)
4s '95 J-J $100,000c....Jan 10 1925
3½s'03 J-J 50,000c....Jan 1 1933
3½s'03 M-S 150,000c&r.Sept 1 1933
3½s'04 J-D 200,000c&r.June 1 1934
3½s'05 F-A 150,000c....Feb 1 1935
3½s'08 F-A 250,000c....Aug 1 1938
3½s'09 J-J 100,000c....July 1 1939
4s g'00F-A180,000c....Feb 1 1930
4s '12 F-A 240,000c....Aug 1 1932
4s '12 A-O 120,000c....Oct 1 1932
4s '14 M-S 500,000c....Mar 1 1944

Refunding Water Bonds (Issued by Commissioners on City's Credit)
4s '04 F-A$100,000c....Aug 1 1919

Museum of Art Bonds.
3½s'04 M-S $50,000c&r.Sept 1 1929

School Bonds.
4s g '94 A-O$150,000c&r.Apr 2 1924
4s g '95 J-J 150,000r....Feb 1 1925
3½s'99 J-J 156,000r....July 1 1929
3½s'00 J-J 250,000c&r.July 2 1930
3½s'01 J-J 155,000c....July 1 1931
3½s'02 J-J 77,000c&r.July 1 1932
3½s'05 J-J 190,000c&r.Jan 16 1935
3½s'06 F-A {120,000c&rFeb 1 '17-'26 110,000c&rFeb 1 '27-'36
3½s'07 M-S {90,000c&rMch 1 '18-'27 80,000c&rMch 1 '28-'37
3½s'08 J-J 250,000c&r.Jan 15 1938
3½s'08 J-D 249,000c&r.June 1 1938
3½s'09 A-O 300,000c&r.Apr 1 1939
3½s'09 J-J 300,000c&r.Jan 2 1939
3½s'10 J-J 216,000c....Jan 15 1940
3½s'11 F-A 300,000c&r.Feb 1 1941
3½s'11 M-S 20,000....Sept 1 1941
4s '12 M-N300,000c....Nov 15 1942
4s '13 F-A 336,000c....Feb 1 1943
4s '13 A-O 200,000c....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
4s '15 F-A 550,000....Feb 1 1945

Park & Boulevard Bonds.
4s '91 M-S 100,000c&r.Sept 1 1921
4s '92 J-J 105,000c....July 15 1922
4s g '94 F-A 25,000r....Aug 1 1924
3½s'01 M-N 81,000c....Nov 15 1931
3½s'02 F-A 100,000c....Feb 15 1932
3½s M-N 50,000c....Nov 15 1941
4s '13 M-S 18,000....Sept 2 1943

Public Building Bonds.
4s '99 A-O $38,000c....Apr 1 1929
3½s'05 F-A 120,000c&r.Feb 1 1935
3½s'11 A-O 135,000c....Sept 1 1941
4s '12 M-N 65,000c....Nov 15 1942
4s '12 A-O 25,000....Apr 30 1942
4s '13 A-O 200,000c....Oct 15 1943
4s '14 M-S 180,000....Mar 1 1944
4s '15 F-A 270,000....Feb 1 1945
4s '15 F-A 408,000....Feb 1 1925

ANNEXED DISTRICT BONDS.

Water Bonds (Woodmere).
3½s'01 A-O $93,000c....Oct 18 1931

Water Bonds (Delray).
5s '98 J-D $50,000c....June 1 1928

Sewer Bonds (Delray).
5s '03 M-S $65,500c....Sept 1 1933

School Bonds (Dist. No. 7, Springwells Township).
4s '05 F-A $24,000c....Aug 30 1915

Highway Bds. (Springwells Twp.)
4s '03 M-N$50,000c....Aug 1 1933 (66%—$33,000—assumed by city.)

Bridge Bds. (Springwells Twp.)
4s '00 F-A $20,000c....Feb 1 1920 (85%—$17,000—assumed by city.)

Bridge Bds. (Grosse PointeTwp.)
4½s $25,000c....Aug 1 1935 (18.34%—$4,585—assumed by c'y.)

School Bonds (District No. 8 of Grosse Pointe Twp.)
4s '06 $20,000....Feb 15 1936

Highway Bds. (Grosse Pt. Twp.)
4s $165,000c....Aug 1 1931 (18.34%—$30,261—assumed by c'y.)
4½s $25,000....July 1 1933 (18.34%—$4,585—assumed by c'y.)

Water Bonds (Hamtramck).
4s '01 $88,000c....Nov 15 1931 (10.13%—$8,914.40-assumed by c'y.)

Sewer Bonds (Hamtramck).
5s '06 $60,000c....Feb 1 1936 (10.13%—$6,078-assumed by city.)

Sewer Bonds (Fairview).
4½s'05 $20,000c....Nov 1 1935 (84%—$16,800—assumed by city.)

Water Bonds (Fairview).
4½s'04 $30,000c....July 1 1934 (84%—$25,200—assumed by city.)
4½s'05 $25,000c....Sept 1 1935 (84%—$21,000—assumed by city.)
4½s'06 $25,000c....Sept 1 1936 (84%—$21,000—assumed by city.)

Paving Bonds (Fairview).
4½s'05 $26,182.42c....Aug 1 1935 (84%—$21,993 1-3—ass'm'd by c'y.)
4½s'05 $26,000....Nov 20 1935 (84%—$21,840—assumed by c'y.)

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—	Gross Debt.
1914. Oct. 1	$17,429,000
1913. Oct. 1	11,636,000
1912. Oct. 1	9,782,000
1911. Oct. 1	9,679,000
1910. July 1	9,109,000
1909. July 1	8,749,000
1905. July 1	6,431,000
1900. July 1	5,074,000
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	$13,369,192
1913. Oct. 1	3,853,480	$7,782,520
1912. Oct. 1	3,553,069	6,225,931
1911. Oct. 1	3,285,713	6,393,287
1910. July 1	3,012,983	6,096,017
1909. July 1	2,826,318	5,922,682
1905. July 1	2,359,734	4,071,266
1900. July 1	1,609,810	3,464,190
1890. July 1	745,274	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 ¾ actual value.)
Tax (per M)	19.69	20.29
	1905.	1900.
Real estate	200,304,940	174,165,440
Personal	86,963,730	70,206,110
Total	287,268,670	244,371,550
(Assessment about ¾ actual value.)
| Tax (per M) | 14.70 | 15.40 |

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 $53,250c.Sept 1 '27-'37
BOND. DEBT Dec 6 1913..$132,450
Assessment debt (add'l) 7,994
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 May 1 '15.. $25,000
Assessed valuation 1915...2,500,000
Tax rate (per $1,000) 1915...$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 $14,500

Refunding Bonds.
4s '01 A-O $15,000c...Oct 31 1921
4½s'09 F-A 15,000c.Feb 1 '15-'17
4½s'11 J-J {15,000c.1916, 21 & '26 15,000c 1931
4s '08 10,000..$5,000 yearly

City Gas & Elec. Light Bonds.
4s g '03 J-J $20,000c...Jan 1 '16-'25

Gas-Plant Bonds.
4½s'11 A-O $30,000c....1916-1930

Refunding Sewer Bonds.
5s '07 F-A $10,000c....Aug 1 1917

Refunding City & Park Bonds.
5s '13 $11,000....1918-1924

City-Hall Bonds.
4½s'01 A-O $25,000c....Oct 1 1931
BOND. DEBT May 1915. $180,500
Assessed value for 1914...4,207,610
Total tax (per $1,000) 1914...$37.20
INT. at First Nat. Bank, Chicago.

FLINT.
This city is in Genesee County. Inc. 1855.

Subway Bonds.
4½s'15 A-O $50,000....Apr 1 '16-'40

Park Bonds.
4½s'13 F-A $24,000....1915-1938

City-Hall & Fire-Station Bonds.
4s '07 J-D $45,000c.June 1 '15-'23
4½s'07 J-J 50,000c....June '24-'33

Sewer Bonds.
4½s'13 F-A $89,500c....1915-1938
4½s'09 15,500....1919-1925
4½s'14 153,800....1915-1939

Paving Bonds.
4s '09 31,500....1915-1927
4½s'14 22,000....1915-1927
4½s'14 39,073.64....1915-1929
4½s'14 22,478.60....1915-1919
4½s'15 F-A 64,974.31 Feb 1 '16-'30
4½s'15 A-O 106,726.02 Apr 1 '16-'40

Voting Machine Bonds.
4s '14 $8,000....1915-1920

Water Bonds.
4s '03 J-D $82,500c...Dec 1 1928
4s '10 M-N 5,000c....May 1 1915
4½s'11 M-S 400,000c....Mar 1 1931
4s '04 F-A 50,000c....Feb 1 '19-'28
4s M-S 130,000c....Sept 1 1933
Special improvem't bonds $140,448
GEN. BD. DT. Mar 1 '15 $1,234,427
Water debt (included) 667,500
Total assessed val. 1914..35,267,451
Total tax (per $1,000) 1914...$20.08
Population in 1910 38,850
INT. at Nat. Park Bank, New York.

FLINT SCHOOL DISTRICT.
4s M-S {$144,000c....Mar '16-'39 2,000c....Mar 1940
4s '12 M-S {24,000c.Mar 1 '16-'39 5,000c....Mar 1 1940 28,000c.Mar 1 '41-'44
4½s'13 M-S 140,000c....1914-1919
5s '15 70,000c....1916-1950
BOND. DEBT Apr 1 1915 $407,000
Assess. val. '14 (½ act.)..35,962,551
School tax (per $1 000) 1914...$6.29
Population in 1914 (est.)......45,000
INT. at District Treasurer's office.

GENESEE COUNTY.
Flint is the county seat.

Road Bonds.
4½s Mar $100,000c..Mar 1 '17-'32
BOND. DEBT May 17 '15..$450,000
Assessed valuation 1914..64,489,505
Population in 1910 64,555
INT. payable at Flint at Genesee County Savings Bank.

GLADSTONE.
City in Delta County. Incorp. 1889. Population 1910, 4,211.
Public Impt. Bonds $20,000
School bonds 15,000

Electric-Light Bonds.
6s M-N $7,000c....June 1 1917

Refunding Bonds.
4½s M-N$35,000c....May 1 1919
6s M-N 4,500c....Past due
BOND. DEBT May 1915...$84,000
Assess. val. '14 (act.)......953,315
Tax rate (per $1,000) 1914...$47.50
INTEREST payable at the American Exchange Nat. Bank, N.Y. City.

GOGEBIC COUNTY.
Bessemer is the county seat.

Road Bonds.
4½s'15 $65,000
4½s'12 J-J $150,000c.July 1 '15-'24
BOND. DEBT Apr 6 '15.. $150,000
Total assess. val. 1913..50,793,501
State & Co. tax (per $1,000) '13 $5.91
Population in 1910 23,333
INT. at County Treas. office.

GRAND HAVEN.
This city is in Ottawa Co. Inc. 1867. Population 1910, 5,856. New charter providing "general manager" plan of gov't adopted Nov. 3 1914.

Refunding Bonds.
4½s'00 J-D $22,000..June 15 '20-'25
4s '01 J-D 30,000..June 15 '26-'31
4½s'02 J-D 25,000..June 15 '15-'19
4½s'09 J-D 30,000....Dec 1 '21-'30

Water Bonds.
4½s'12 A-O $58,000c..Apr 1 '17-'37
BOND. DEBT Mar 1 '15. $247,250
Street impt. bds. (incl.) 71,050
Special sewer bds. (incl.) 10,300
Assess. val. '14 (½ act.)..4,578.431
Total tax (per $1,000) 1914...$24.00
INT. on refund. bonds pay. at New York; on water bonds at Harris Tr. & Sav. Bk., Chicago; on other bonds at Grand Haven.

GRAND RAPIDS.
The city of Grand Rapids is in Kent County. Incorp. in 1850.

Park and Playground Bonds.
4s '11 F-A$100,000c....Feb 15 1931

Ditch Bonds (Assessment).
4s '06 J-J $20,800c.J'ly 16 '15-'16

Market-Site Bonds.
4s M-N$75,000c....May 11 1916

Bridge Bonds.
4s M-N$100,000c....May 1 1922
3½s M-N 50,000c....May 1 1928
4s '06 M-N 66,600c....Nov 1 1926

Street-Impt. (Assessment) Bds.
4½s'11 M-N 36,000c....May 1 1916
4½s'12 F-A 135,000c..Aug 1 '15-'17
4½s'13 F-A 120,000c..Aug 1 '16-'18
4½s'14 F-A 200,000c..Aug 1 '15-'19

Sewer Assessment Bonds.
4½s'11 M-N 9,000c....May 1 1916
4½s'11 M-N 80,000c..Aug 15 '15-'16
4½s'12 F-A 45,000c..Aug 1 '15-'17
4½s'13 F-A 48,000c..Aug 1 '15-'18
4½s'14 F-A 40,000c..Aug 1 '15-'19

Electric Light Bonds.
4s M-N$125,000c&r.May 3 1917

Flood-Protection Bonds.
4½s'08 M-S $300,000c..Mar 1 1933
4½s'10 M-S 200,000c..Sept 1 1935
4½s'07 M-S 250,000c..Sept 1 1932
4½s'12 F-A 250,000c....Feb 1 1937

Refunding Water Bonds.
4s '09 M-N$80,000c....May 1 1929
4s '11 J-J 266,000c....Jan 1 1932
4½s'13 A-O 225,000c....Oct 1 1933

Water Bonds.
4s J-D$100,000c....June 1 1915
3½ g J-J 80,000c....July 1 1923
4s '04 J-J 90,000c....July 1 1924
4s '06 F-A 75,000c..Aug 15 1926
4½s'08 M-S 50,000c....Mar 1 1928
4s '09 M-N175,000c....Nov 15 1929
4s '11 M-N 75,000c....Mar 1 1931
4½s'12 J-J 100,000c....Jan 1 1933

Filtration Bonds.
4s '11 A-O$200,000c....Oct 15 1931
4½s'12 M-N145,000c....May 1 1932
GEN. BD. DT. Apr 1 '15 $3,177,600
Assessment debt (add'l) 796,800
TOT. BD. DT. Apr 1 '15.. 3,974,400
Sinking fund 380,748
Water debt (incl. above) 1,661,000
Assess.val.'15 (abt.act.).163,026,822
City tax (per $1,000) '15 (est.)..$16.58
Population in 1910 112,571
INTEREST at City Treas. office.

GRAND RAPIDS SCHOOL DIST.

School Bonds.
4½s'08 M-S$250,000c.Sept 1 '18-'21
4s '09 M-S 50,000c.Sept 1 '15-'16
4s '10 M-S 63,000c.Sept 1 '15-'17
4s '11 M-S 45,000c.Sept 1 '22-'23
4½s'13 M-S 557,500c.Sept 1 '16-'29
BOND. DEBT Apr 1 '15 $965,500
Total valuation 1915......160,842.210
(Assessment about full value)
School tax (per $1,000) 1914...$6.41
INTEREST at office of Treasurer.

GREENLAND TWP. SCH. DIST.
This township is in Ontonagon Co.

School Bonds.
5s '13 Apr $50,000..Mar 15 '15-'27
BOND. DEBT Nov 1914.. $54,000
Assessed valuation 1914...1,296,505
School tax (per $1,000) 1914...$20.28
Population in 1910 2,826
INT. at office of Bolger, Mosser & Willaman, Chicago.

GREENVILLE SCH. DIST. NO. 1.
This district is in Montcalm Co.
5s '12 Apr $40,000c....Apr 1 1927
5s '08 Feb 11,000..$1,500 yearly
5s '13 5,000 1928
BOND. DEBT May 1915.. $56,000
Assess. val. '14 (3-5 act.)..2,820,647
Tax rate (per $1,000) 1914...$21.54
Population in 1914 (est.) 5,000
INT. at Commercial States Saving Bank, Greenville.

GROSSE POINTE.
This village is in Wayne County.

Park Bonds.
4s '10 Aug $50,000....Aug 15 1940
Water bonds $30,000
Paving bonds 60,000
BOND. DEBT May 1915...140,000
Assessed valuation (est.)..3,000,000
Population in 1910 830

HAMTRAMCK.
This village is in Wayne County.

Water-Main Bonds.
5s '13 A-O $40,000....Oct 1 1943
.4s '08 32,000....Nov 1 1938
.4s '01 88,000....Nov 15 1931
5s '14 F-A 35,000....Sept 1 1944

Fire Hall Bonds.
5s '14 F-A $58,000c....Sept 1 1944

Sewer Bonds.
.4s '08 $10,000....Nov 1 1938
.4s '06 60,000....Feb 1 1936
BOND. DEBT Apr 3 1915. $323,000
Assessed valuation 1915..6,700,000
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-A $12,000c.........1935
5s '07 F-A 15,000c.........1922
4½s'11 F-A 35,000c.........1926
4½s'12 M-S 10,000.........1927
5s '13 A-O 20,000.........1928
TOTAL DEBT Apr 1914...$92,000
Assess. val. '13 (3-5 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 '10 M-S $45,000c...Sept 1 '15-'29
TOTAL DEBT May 1915..$45,000
Assessed valuation 1915......909,425
Tax rate (per $1,000) 1915...$14.10
Population in 1910...........1,805
INT. at Emmet County State
Bank, Harbor Springs.

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 $2,000c..June 15 1921
Water-Extension Bonds.
5s J-D $23,000c..June 15 1921
4½s Apr 12,000c..Apr 15 1924
4½s Jan 8,000c..Jan 20 1926
4½s June 30,000c...June 1 1927
4½s'08 Sept 10,000c....Sept 1928
4s '09 Nov 23,000c...Nov 1 1929
4½s'10 Nov 31,000c...Nov 1 1930
4s A-O 45,000c...Oct 1 1931
4½s'12 J-J 49,500...July 15 1932
4½s'13 J-J 45,000....July 15 1933
Water Works Constr. Bonds.
4½s'14 M-S $450,000c...Mar 1 1934
Fire Department Bonds.
4s A-O $26,000c...$4,000 yearly
4s '11 A-O 12,000c...Oct 1 '16-'19
Paving Bonds.
3½s'13 J-J $130,000r..$13,900 yearly
Sewer Bonds.
5s J-J $60,000c......July 1 1928
4½s'14 M-S 116,400....Sept 15 1934
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.)31,422,825
City tax (per $1,000) 1912...$9.00
INT. at Dime Savs. Bank, Detroit,
and at Highland Park Bank.

HIGHLAND PARK SCH. DIST.
4½s'12 --- $18,000c...Nov 1 1927
4½s'11 --- 6,000c...Dec 1 1926
4½s'09 --- 15,000c...July 15 1924
4½s'09 --- 20,000c...Sept 15 1924
5s '05 --- 12,000c...Sept 1 1920
5s '13 M-S 100,000c...Sept 1 1928
4s '11 --- 45,000c...Jan 3 1926
4½s'11 --- 23,000c...Sept 1 1926
4½s'12 --- 55,000c...Feb 1 1927
4½s'12 --- {6,000c..Oct 1 '15-'16
 {4,000c...Oct 1 1917
4½s'12 --- 25,000c...Oct 15 1927
4½s'13 --- 75,000c...Sept 1 1928
4½s'13 --- 75,000c...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 "B."
4s '11 F-A $5,000c..Feb 1 '16-'20
Street Bonds (Assessment).
5s '10 Dec $24,000...Feb 1 '16-'18
5½s'11 Aug $4,190.46..Feb 1 1916
Drainage Bonds.
5s '13 Feb $10,000......Feb 1923
Park Bonds.
4s Feb $50,000c..Feb 1 1931
4½s'10 Feb 42,000c..Feb 1 '16-'36
Refunding Water Fund Bonds.
4s '05 Feb $5,000c...Feb '16-'20
5s '08 F-A 6,000c..Feb 1 '16-'17
Electric-Light Bonds.
6s Feb $12,000c...Feb '18-'29
3¾s Feb 25,000c...Feb 1 1923
Street and Sewer Bonds.
5½s Feb.$3,442.34}
6s Feb. 3,945.25}Feb 1 '15-'17
6s --- 772.35..Feb 1916
5½s --- 1,235.52..Feb '16-'19
City Hall Series "A" Bonds.
4½s'09 June $38,000c..Feb 1 '16-'34
Refunding Light Bonds.
4s '05 Feb $8,000c...Feb '16-'23
Water Bonds.
5s Jan $1,000c...Jan 31 1916
5s Jan 1,300c...Jan 31 1917
4s Feb 30,000c...Feb 1 1923
4½s'11 F-A 5,000c..Feb 1 '16-'17
4½s'14 --- 15,000c...........
5s --- 10,000...Feb 1 '23-'32
5s --- 5,000...Feb 1 1917
GEN. BD. DT. Apr 1 '15...$253,300
Assessment debt (add'l)....64,292
Assess. val. '14 (⅜ act.)..7,195,425
Total tax (per $1,000) 1914...$19.77
INTEREST at Treasurer's office.

HOLLAND SCHOOL DISTRICT.
4s '12 J-J $90,000c...July 1 '15-'32
4s '13 F-A 50,000c...Aug 1 1923
TOTAL DEBT Nov 1914..$145,000

HOUGHTON.
This village is in Houghton Co.
Inc. 1867. Popula'n 1910, 5,113.
Judgment Bonds.
5s '14 --- $15,000c.....1915-1919
Water Bonds.
4s '05 J-J $25,000c....Jan 1 1935
Water, Streets and Sewers.
5s --- $185,000c..........
Sewer-System Bonds.
.s --- $28,000c..........
BOND. DEBT Apr 3 1915..$228,000
Floating debt..........9,000
Sinking fund..........7,556
Assess. val. '14 (¼ act.)..3,810,613
Tax rate (per $1,000) 1914...$11.25

HOWELL.
This village is in Livingston Co.
Sewer Bonds.
4½s'12 July $34,000c...July 1 1917

BOND. DEBT May 14 1915..$50,000
Assessed valuation 1914...2,145,000
Population in 1910.........2,338
INT. at 1st State & Sav. Bk.,
Howell.

HUDSON SCHOOL DISTRICT.
This district is in Lenawee Co.
4½s'12 J-J $55,000c......July 1 1927
TOTAL DEBT May 1915...$55,000
Assessed valuation 1914...2,500,000
School tax (per $1,000) 1914...$7.50
INT. at Boies State Sav. Bank.

IRON COUNTY.
Crystal Falls is the county seat.
Road Bonds.
5s '11 J-D$150,000c.........1926
5s '14 M-N 25,000c...Nov 1 1934
BOND. DEBT Mar 1915...$179,000
Assessed valuation 1914...34,002,661
Actual value (est.)......57,000,000
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 $100,000c...July 15 '19-'26
5s M-N 24,000c....May 1 1917
6s J-D 15,000c.......June 1 1916
BOND. DEBT Apr 6 1915..$139,000
Assessed valuation 1914....7,389,797
School tax (per $1,000) 1914..$13.18
INT. at Hanover Nat. Bk., N. Y.

IRONWOOD SCHOOL DISTRICT.
This city is in Gogebic Co.
4½s'05 J-D $20,000c...June 15 1915
5s '09 J-D 34,000c...June 1 1919
4½s'14 J-D 21,000c...June 1 1920
BOND. DEBT July 1914....$75,000
Assess. val. '14 (act.)...28,548,288
School tax (per $1,000) 1914...$3.50
Population in 1913 (est.)....14,000
INT. on bonds due 1915 in Chicago
at Central Trust Co., 1919 at Detroit
at Nat. Bank of Commerce, 1920 in
Ironwood at Gogebic Nat. Bank.

ISHPEMING.
This city is in Marquette Co. Inc.
1873. Population 1910, 12,448.
Water Bonds.
5s '07 Aug $17,500c..Oct 21 '15-'21
Fire Bonds.
5s --- $40,000c...Sept '16-'23
BOND. DEBT Apr 3 1915..$57,500
Assessed valuation 1914...14,869,014
(Assessment about actual value.)
Tax rate(per $1,000) 1914.$16.66 2-3
INTEREST on others at City
Treasurer's office.

JACKSON.
This city is the county seat of Jack-
son Co. Inc. 1857. Pop. '10, 31,433.
Park-Purchase Bonds.
4½s'13 J-D $22,500c...June 15 1927
Hospital Bonds.
4s '12 J-J $4,000....July 15 1932
Liberty Street Bridge.
4s '10 J-J $4,500....July 1 1930
Market Bonds.
4½s'14 J-D $21,000c...June 15 1935
Sewer Bonds.
4s '06 Oct $50,000c...Oct 1 1926
4½s'09 J-J 40,000c...Jan 2 '28-'29
4s '11 --- 28,000c...July 15 1931
4s '12 --- 30,000c...July 15 1933
Library Site Bonds.
3½s'01 A-O $15,000c...Oct 1 1917
Paving Bonds.
4½s'07 M-S $15,000c...Sept 3 1922
4s --- J-J 44,000c.....July 1 1925
4s '07 M-S 15,000c...Sept 15 1930
4s '12 J-J 31,000c.....July 1 1932
4s '11 --- 37,000c...July 15 1931
4½s'14 J-D 28,729c...June 15 1937
Paving and Sewer Bonds.
4s '07 M-S $115,000c..Sept 3 '20-'24
4½s'13 --- 66,875c..July 15 '34-'36
Refunding Bonds.
5s '08 J-J $45,000c..Jan 1 '18-'19
Grand River Improv. Bonds.
3½s'01 J-J $25,000c....July 15 1915
Water Extension Bonds.
3½s'00 J-J $25,000c...July 15 1916
4½s'14 J-D 16,000c...June 15 1936
BOND. DEBT 1915......$663,604
Assess. val.,real&pers. '14 35,702,651
(Assessment about cash value)
City tax (per $1,000) 1914.....$9.00
INT. payable in New York City at
American Exchange National Bank.

JACKSON UNION SCH. DIST.
Building Bonds.
.s --- $133,000.........
BOND. DEBT Apr 1915..$133,000
Assessed value 1913-14...35,622,306
School tax 1914-15.......$5.50
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.
4½s'11 M-S $43,200c.Mar 1 '19-'26
4½s'12 M-N 55,000c.....1915-1934
4½s'12 M-S 32,000c.Sept 1 '15-'22
Sanitary Improvement Bonds.
4s '11 M-S $20,000c.Mch 1 '22-'26
Paving Bonds.
4s '03 F-A $90,000c.Aug 1 '15-'23
Street Improvement Bonds.
4½s'07 J-J $25,000c.July 1 '15-'17
5s '09 A-O 32,500c.Apr 1 '15-'19
4½s'09 M-S 13,250c.Sept 2 '15-'19
4s '10 J-D 28,000c..June 1 '15-'20
4s '11 J-D 8,400c..June 1 '15-'21
4s '11 F-A 7,500c..Aug 1 '15-'19
4½s'12 J-J 76,000c..July 1 '15-'22
4½s'13 J-J 60,300c..July 1 '15-'23
4½s'14 J-J 44,000c..July 1 '15-'24
Sanitary Sewer Bonds.
4s '10 J-J $1,960c..July 1 1915
4½s'10 J-D 3,040c..Dec 15 1915
4½s'11 J-D 9,440c..June 1 '15-'16
4½s'12 J-D 15,000c..J'ne 15 '15-'17
4½s'13 J-J 20,000c..July 1 '15-'18
4½s'14 J-J 25,000c..July 1 '15-'24

Gull Street Bridge Bonds.
4s '11 M-S $25,000c..Mar 1 '22-'26
Mill Street Bridge Bonds.
4½s'12 M-S $16,000c.May 15 '15-'30
Portage Creek Bridge Bonds.
4½s'11 --- $10,000....July 1 '15-'24
Fire-Station Bonds.
4s '07 J-J $70,000c.Jan 1 '17-'26
4½s'09 M-S 13,500c.Sept 2 '15-'23
Police-Station Bonds.
4½s'12 M-N$35,000c.May 15 '15-'34
Lighting Bonds.
4s '04 M-S $20,000c.Aug 15 '15-'24
4½s'12 M-N140,000c.May 15 '15-'34
City Improvement Bonds.
4½s'07 J-J $21,000c.July 1 '15-'17
4½s'08 A-O 6,120c.Oct 1 '15-'18
4s '09 A-O 10,000c..Apr 1 '15-'19
4½s'09 M-S 7,500c.Sept 2 '15-'19
4s '10 J-J 5,000c..July 1 '15-'19
4s '11 J-D 8,400c..June 1 '15-'21
4s '11 F-A 3,000c..Aug 1 '15-'17
4½s'12 J-J 60,000c..July 1 '15-'22
4½s'13 J-J 39,000c..July 1 '15-'23
4½s'14 J-J 27,000c..July 1 '15-'24
Hospital Bonds.
4½s'12 M-N$35,000c.May 15 '15-'24
GEN. BONDS Nov 10 '14 $784,756
Assessment debt..........380,194
Sinking fund............72,770
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 g '06 M-NS55,000c....1914-1916
4½s'06 A-O {10,000c....Apr 1 1915
 {30,000c....Apr 1 1918
5s '09 A-O 16,500....1915-1917
4½s'11 J-J 60,000c.July 15 '18-'21
4½s'12 F-A 280,000c....1917-1922
(See V. 94, p. 79, for maturity)
5s '13 J-J {$30,000..July 15 '15-'16
 {$5,000c...........1918
 {$20,000c........1919-1923
 {$20,000c...........1924
4½s'14 J-J 20,000c...........1924
BOND. DEBT May 31 '15.$524,000
Assess. val. '14 (abt.act.) 48,584,350
School tax (per $1,000) 1914...$5.85
Population in 1914 (est.).....47,000
* 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.
INTEREST payable at local banks
and at Bankers' Nat. Bank, Chicago.

KENT COUNTY.
County seat is Grand Rapids.
Road Bonds.
4½s '12J-D$177,000...June 20 1932
4½s'13 J-D 100,000c..June 20 1933
4½s'13 100,000c...Oct 1 1933
4½s'14 J-D 100,000c..May 15 1934
4½s'15 J-J 70,000c....Jan 1 1935
(Subj. to call upon demand of Sinking
Fund Commission.)
TOTAL DEBT Apr 1 '15 $547,000
Assessed valuation 1914.175,946,753
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 '11 July $50,000c.........1935
.s '12 --- 7,000..........
TOTAL DEBT May 14 '15..$57,000
Assessed valuation 1914...$1,967,150
Tax rate (per $1,000) 1913...$10.94
Population in 1910.........2,768
INT. at Ulrich Sav. Bk.,Mt.Clemens

L'ANSE TOWNSHIP.
Highway Bonds.
5s J-J $25,000....July 1 '17-'36
BOND. DEBT April 1915...$25,000
Assess. val. '13 (full val.)..2,395,000
Population in 1912.........3,000
INT. at Baraga Co. Nat. Bk.,
L'Anse.

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-'16
High-School Remodeling.
4s '09 Jan $50,000....June 1 '19-'23
Paving Bonds.
4½s'10 July $4,000.........1915
4½s'10 Sept 9,000.....1916-1920
4½s'10 A-O 3,000.........1915
4½s'11 Sept 2,000.....1915-1916
4½s'12 Sept 7,000.....1915-1917
4½s'12 Sept { 8,000..Sept 1 '15-'16
 { 3,000.....Sept 1 1917
4½s'12 Sept { 3,000.....Sept 1 '15-'17
5s '13 July 13,500.....1915-1918
5s '14 M-S { 5,400..Sept 2 '15-'17
 { 5,600..Sept 2 '18-'19
5s '14 M-S { 4,500..Sept 2 '15-'17
 { 1,600.....Sept 2 1919
4½s'14 --- { 3,400..July 2 '15-'17
 { 3,200..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 '93 J-D $40,000c...Dec 1 '18-'23
 ($20,000 every 5 years.)
Water-Works Bonds.
4½s'85 J-J $5,000c.....July 1 1915
4s '90 J-J 25,000c.....July 1 1920
Sewer Bonds.
5s '14 M-N$25,000.May 15 '15-'19
4s '13 --- 24,000c...Sept 1 '15-'16
4½s'05 Sept 6,500..........1916
Bridge Bonds.
4s '05 J-J $5,000....July 1 1915
4½s'09 M-S 16,000....July 1 '15-'21
BOND. DEBT Apr 30 '15..$346,300
Assess. val. '14 (act.)....36,655,235
Tax rate (per $1,000) 1914...$17.44
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 $35,000c.Sept8 '18-'28&'33
Water Bonds.
4s J-D $20,000c.........1918
TOTAL DEBT Apr 5 '15...$55,000
Sinking fund (water)........3,500
Assess. val. (¼ act.) 1914..1,765,300
Total tax (per $1,000) 1914...$26.00
Population in 1910.........3,946
INT. payable in Detroit on water
bonds at Old Detroit Nat. Bank; on
refunding bonds at Detroit Trust Co.

LOWELL.
This village is in Kent Co. Inc.
under Act passed in 1859.
Paving Bonds (Opt. begin. 1922).
4½s'12 M-S $13,000c....Mar 1 '32-'44
Elec.-Light (Opt. Mar. 2 '11& '16)
5s M-S $6,000c...Mar '16 &'21
5s M-S 1,000c...Sept 15 1915
5s F-A 7,000c...Feb '17-'23
City-Hall Bonds.
4s M-S $13,500c...Sept '20-'33
Bridge Bonds.
4s M-S $6,000c...Sept '15-'20
BOND. DEBT Apr 1 1915..$46,500
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 pay-
able at First Nat. Bank, Detroit; on
the $6,000 electric-light bonds at the
Lowell State Bank; on the $7,000 5s
at the Nat. Bank of Commerce, De-
troit; and on the bridge bonds at
City State Bank, Lowell.

LOWELL SCHOOL DISTRICT.
.s '15 --- $50,000c.........
TOTAL BONDED DEBT (?)

LUCE COUNTY.
Newberry is county seat.
Road Bonds.
4½s'14 Feb $100,000...Feb 1 1929
TOTAL DEBT May 1915..$100,000
Assessed valuation.......4,626,526
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 $38,000....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.
4½s'13 M-S $50,000....1918-1942
Water Bonds.
4s Oct $70,000c....1915-1928
Street Bonds (Due $2,000 yearly).
4s May$21,000c.May 1915-'25
Water bonds..........$70,000
General bonds..........161,000
Spec. impt. bonds........124,513
TOT. BD. DT. May 1915..$355,513
Assessed valuation 1914...4,452,450
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 $50,000c.July 1 '19-'32
5s '14 --- $100,000....Jan 1 '25-'34
BOND. DEBT Apr 6 1915..$150,000
Assessed valuation 1914...5,951,645
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 $58,000cJ'ne 15 '28-'33
4s '02-'04 70,000c...May 1 '16-'22
4½s'08 M-N 16,200c..June 1 '24-'27
4½s'10 J-J 3,000c...July 1 '15-'17
4½s'12 A-O 8,000c...Oct 1 '15-'17
Park Bonds.
4s '05 F-A*$50,000c.Aug 1 '23-'27
4½s'10 M-N 50,000c.May16 '34-'38
GEN. DEBT April 1915...$265,200
Assess. val. '14 (⅜ act.)..5,937,421
Tax rate (per $1,000) 1914...$32.04
Population in 1910........12,381
* For litigation affecting this issue
see V. 95, p. 310.
INTEREST on part of the pav-
ing 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 $34,000c...Sept 1 '17-'33
 { 1,000....Sept 1 1934
Water-Works & Sewer Bonds.
5s M-S $85,000c..Mar 1916-'32
BOND. DEBT April 1915..$120,000
Assess. val. 1914 (2-3 act.) 2,577,372
Total tax (per $1,000) 1914...$32.80
City tax (per $1,000) 1914...$14.70
INT. at National Bank of Com-
merce, Detroit.

MARQUETTE.
This city is in Marquette Co. Inc.
1871. Commission government
adopted Nov. 29 1913. Population
1910, 11,503.
Refunding Bonds.
4½s'11 J-J $10,000c....July 1 1921
Refunding City-Hall Bonds.
4½s'13 F-A $30,000c.Aug 15 '15-'22
Refund. Sch. Dist. No. 1 Bonds.
4s '12 M-N$30,000....May 1 1922
Refunding Water Bonds.
3½s'01 J-J $25,000c....July 1 1926
4s '01 A-O 10,000c....Apr 1 1916
Water Works.
4s '01 M-S $25,000c...Mar 1 1921
4½s'11 M-N 65,000c....Nov 1 1936

MARQUETTE.
Electric Lighting.
4½s'11 M-S $50,000c..Sept 1 '15-'17
BOND. DEBT Apr 3 '15.. $260,000
Assess. 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.
4½s'13 M-N$30,000_____1933
4½s'14 M-N 25,000..Nov 1 '19-'43
4½s'14 M-S 8,000..Sept 15 '19-'26
Water Bonds.
4s M-N$18,000c...Nov 1 1917
Electric-Light & Water Bonds.
4s M-N $1,800c____1915-1920
3¼s M-N 2,000c 1915-1916
Sewer Bonds.
3½s M-N$25,000c...May 1 1919
4½s'13 M-N 12,000_____1933
4½s'15 M-S 13,000..Mar 15 '19-'32
BOND. DEBT Mar 15 '15.. $113,000
Water & light bonds (add'l) 36,000
Assessed valuation 1914...3,179,690
City tax (per $1,000) 1914.....$9.80
INTEREST on water is payable
at Fourth Nat. Bank, N. Y.; on other
bonds at Hanover Nat. Bank, N. Y.

MASON COUNTY.
Ludington is the county seat.
Road Bonds.
4½s'11 F-A$65,000c $7,000 yly Feb 1
TOTAL DEBT May 1915.. $65,000
Assessed valuation 1914..13,292,063
State&Co.tax(per $1,000) '11...$8.40
Population in 1910..........21,832
INT. payable at Co. Treas. office.

MENOMINEE.
This city is in Menominee Co. Inc.
1883. Population 1910, 10,507.
Refunding Bonds.
4½s'15A-O {$45,000c..Apr 1 '19-'27
{ 2,500....Apr 1 1928
Street Improvement Bonds.
4½s'09 J-J $20,000c..July 1 '15-'18
TOTAL DEBT Apr 3 1915 $67,500
Assess. val '14 (3-5 act.)..5,759,612
Total tax (per $1,000) 1914....$35.64
INT. payable at Hanover Nat.
Bk., N. Y., except on street bonds,
which is payable at City Treas. office.

MONROE SCHOOL DISTRICT.
This district is in Monroe County.
4s '99 Jan $2,000c due $1,000 yly
4s '10 Mch 44,000c..Mch 1 '15-'25
4s '11 Mar 46,000c..Last pay 1920
BOND. DEBT Apr 3 1915.. $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 Ma-
comb County. Incorp. in 1879.
Sewer Bonds.
4½s'12 A-O $50,000 1915-1939
Engine-House Bonds.
4½s'08 J-D $9,000c..Aug 1 '15-'17
Public Improvement Bonds.
4s Apr $95,000c 1915-1933
BOND. DEBT Apr 3 '15.. $154,000
Assessment debt (add'l) 15,221
Sinking fund 7,793
Assess. val. '14 (¾ act.)..8,024,858
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 pay-
able 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.
4½s'10 J-J $10,000c.....July 1 1930
Int. and Sink. Fund Bonds.
4½s J-J $10,000c...Jan 2 1926
Public Bonds.
5s g '93 J-J $100,000c.....July 1 1926
Refunding Sewer Bonds.
4½s J-J $5,000c...Jan 2 1934
Wharf Bonds.
4s J-J $100,000c...Jan 1 1926
Water-Works Bonds.
5s '90 J-J $110,000c..July 1 '15-'25
4½s'11 J-J 290,000c..Jan 1 '16-'44
Street-Improvement Bonds.
4s J-J $80,000c..July 1 '16-'23
Special Refunding.
4s ann $35,000c....June 1 1921
Refunding Water Bonds.
4s J-J $25,000c..July 1 '25-'26
5s J-J 10,000c....July 1 1929
5s J-J 5,000c...Jan 1 1935
4½s'07 J-J 15,000c...July 1 1927
4s '07 J-J 10,000c...Jan 1 1927
4½s'09 J-J 10,000c....July 1 1929
BOND. DEBT Apr 1915.. $838,000
Special impt. debt (add'l)... 40,000
Sinking fund............... 77,500
Ass'd val. '14 (abt. act.)..11,426,933
Total tax (per $1,000) 1914...31.15
Population in 1910..........24,062
INT. on ref. of 1910 in Chi-
cago at Harris Tr. & Sav. Bk.; other
int. in N. Y. at First Nat. Bank.

MUSKEGON SCHOOL DIST.
Building Bonds.
5s July $75,000c_____1942
5s F-A 50,000c_____1946
4½s'12 M-N 30,000c.....1921-1926
4½s'13 { 5,000_____1927
{ 15,000_____1928
4½s'14 J-J {10,000c..July 1 '18-'27
{40,000_____July 1 1929
Funding Bonds.
5s '12 M-S $22,000c...Sept 1 1917
Refunding Bonds.
4½s'13 F-A {$15,000c_____1916
{ 15,000c____1918-1920
BOND. DEBT Apr 13 '15 *$307,000
Floating debt............. 25,250
Assessed valuation 1914..14,426,933
(Assessment about actual value.)
School tax (per $1,000) 1914..$10.95

*Of the bonds outstanding $125,-
000 are payable to the public schools
at maturity and are carried in en-
dowment funds for the schools.
INT. on 4½s of 1912 at Harris Tr.
& Sav. Bank, Chicago; on 5% fund-
ing and 4½% building bonds of 1913
at Hackley Nat. Bank, Muskegon; on
4½% refunding at First Nat. Bank,
Chicago; on 5s due 1942 and 1946
(these are held by district as endow-
ment for Library and Manual Train-
ing School) is payable in Muskegon.

NEGAUNEE SCHOOL DIST.
This district is in Marquette Co.
High-School-Building Bonds.
5s '07 J-D $68,000c.....1915-1922
BOND. DEBT Apr 1915.. $68,000
Assessed valuation 1914..16,528,082
School tax (per $1,000) 1914...$3.50
INT. at First National Bk., Negaunee.

NILES.
This city is in Berrien Co. Inc. Apr.
1859. Pop'n 1910, 5,156.
Sewer Bonds.
4½s'11 M S $22,000c...Mar 1 '27 '37
5s '14 M S 3,800..June 1 '15-'19
Water Bonds.
5s '94 J-D $26,000c...$4,000 yrly.
Improvement Bonds.
5s '07 F-A 26,000c...Feb 13 1923
4½s'02 A-O 35,000c_____
($2,000 yearly beginning 1915.)
4½s 14,000c-Oct 24 '15-'21
Water & Light Refdg. Bonds.
4½s'10 J-D $6,000c 1915-1920
4½s'11 J-D 7,000..Aug 1 '16-'22
Electric Light Bonds.
5s '95 J-D $30,000c...$2,000 y'rly.
Park (Factory Bonus) Bonds.
5s '13 J-D $25,000c......1924-1927
GEN. BD. DT. Apr 1915...$194,000
Assessment debt............ 21,196
Assessed valuation 1914...4,478,720
Total tax (per $1,000) 1914...$29.00
INTEREST on electric-light and
improvement 5% bonds payable in
Niles; on improvement 4½s at Han-
over Nat. Bank, N. Y.; on sewer
bonds at office of N. W. Halsey &
Co., Chicago.

NILES SCHOOL DISTRICT.
4½s'10 J-J {$20,000c..July 1 '15-'24
{ 30,000c....July 1 1925
4½s'11 A-O 35,000c....April 1926
BOND. DEBT Apr 1915...$85,000
Floating debt_____
Assessed val. (3-5 act.) '14.4,525,820
School tax (per $1,000) 1914..$2.20
Population in 1913 (est.).......5,156
INT. at People's State Bk.,Detroit

NORWAY SCHOOL DISTRICT.
This district is in Dickinson Co.
5s '13 M-S $60,000c..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
INT. payable at Nat. Bank of
Commerce, Detroit.

OGDEN TOWNSHIP.
This township (P. O. Adrian) is in
Lenawee County.
Road Bonds.
8 '15 $30,000_____
TOTAL BOND. DEBT___ (?)
Population in 1910..........1,698

ORION.
This village is in Oakland County.
Water-Works Bonds.
4½s'15 $34,500_____
TOTAL BOND. DEBT__ (?)
Population in 1910..........717

OTTAWA COUNTY.
Grand Haven is the county seat.
Road Bonds.
4½s'12 M-N$100,000c..May 15 1932
4½s'13 M-N 50,000c..May 15 1933
4½s'14 F-A 278,000c_____1934
4½s'15 F-A 150,000c...Feb 1 1935
BOND. DEBT Apr 1 1915 $578,000
Assessed valuation 1914..40,369,641
(Assessment about 85% 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. Commis-
sion government adopted Nov. 1913.
General Fund Bonds.
4s M S $15,000....Mar 2 1918
Refunding Bonds.
4s M-N $6,000c..May 1 '17-'18
4s A-O 15,000c....Oct 2 1917
4s J-J 10,000c....Jan 2 1921
4½s J-D 3,000c..June 30 1925
5s J-D 3,000c..June 30 '24-'26
4½s M-N 5,000c..Nov 1 '15-'19
Water-Works Bonds.
5s M-N 40,000c....July 7 1920
5s F-A 15,000c..May 31 1920
5s J-J 20,000c....July 1 1924
Refunding Water Bonds.
5s F-A $20,000...Aug 1 1925
Fire Bonds.
4½s'11 J-J $2,000c..Oct 15 '15-'16
5s M-S $15,000...Sept 15 1929
4½s M-N 6,000c..Nov 1 '15-'20
Refunding Park Bonds.
5s '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
Assess. 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.
5s '07 Aug {$30,000c..Aug 15 '14-'22
{15,000c..Aug 15 '23-'27
Electric-Light Bonds.
5s '07 M-S $30,000c..Sept 1 '28-'33

Water Bonds (opt. beg. Sept. 1 '22)
5s '07 M-S $20,000c..Sept 1 '34-'37
BOND. DEBT May 15 '15..$81,000
Assessed valuation 1914...1,125,000
City tax (per $1,000) 1913....$13.50
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.
4.14s'10J-D $8,000c....June 1 1930
City Hall (opt. beg. Aug 1 1920).
4s '00 F-A $20,000c...Aug 1 1930
Refunding Water Bonds.
4s '98 M-S $16,000c..Mar 21 1918
4s '02 Oct 15,000c...Oct 1 1922
(Subject to call after Oct. 1 1912.)
4.10s'10J-D $12,000c...June 1 1930
Electric-Light Bonds.
4s '98 J-J $16,000c...July 1 1928
(Optional 1918.)
4½s'01 J-J 10,000c...Jan 1 1931
(Optional 1921.)
4s '99 M-N 12,000c...May 1 1919
(Subject to call after 1909.)
Paving Bonds.
5s '14 Aug 12,100..Aug 1 '15-'18
Park Bonds (opt. beg. Dec. 1 '21)
4s '01 Dec $5,000c...Dec 1 1931
Water Bonds (opt. beg. June 1 '14)
4s '04 June $22,000c...June 1 1924
Refunding Bridge Bonds.
4.14s'11J-D $9,000c....June 1 1931
BOND. DEBT Apr 8, 1915 $133,000
Water debt (included).... 65,000
Assessed valuation 1914...2,853,700
(Assess. about 2-3 to ¾ actua l value)
Total tax (per $1,000) 1914...$34.40
INT. payable at City Treas. office
and at First Nat. Bank, Detroit.

PETOSKEY SCHOOL DISTRICT.
4½s'12 F-A $80,000c..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.
5s '07 s-an $2,000c..May 15 '16-'17
5s '09 J-J 4,000c..Jan 1 '16-'19
Impt. & Refunding Bonds.
4½s'11 J-D$100,000c..June 1 '16-'35
Paving Bonds (Assessment).
5s '12 A-O $3,000c....Oct 12 1915
5s '12 F-A 6,000c..Aug 15 '15-'16
5½s'13 40,000c..Aug 1 '15-'19
5s '14 M-N {18,000c..May 1 '16-'17
{ 8,000....May 1 1918
5s '14 F-A 25,000c..Aug 1 '15-'19
5s '15 5,000c..May 1 '16-'20
Armory Bonds.
5s '10 M-N $6,000c..May 1 '20-'25
Drain Bonds.
5s '04 F-A $1,000c...June 1 1916
Water Bonds.
4½s'10 J-J $82,000c..Jan 1 '19-'39
4½s'94 M-S 10,000c..Mar 1 '16-'17
5s '97 M-S 10,000c..Jan 2 '16-'17
4s '01 J-J 50,000c July 15 '20-'29
5s '03 J-J 9,000c..Jan 1 '16-'33
5s g '13 M-N{ 5,000....Nov 1 1919
{30,000....Nov 1 '20-'34
Garbage-Reduction Plant.
4s '14 $7,500....Mar 1 1919
Paving Bonds.
5s '12 J-D $8,000c..June 1 '17-'18
Sewer Bonds.
5s '95 M-S $18,000c....Sept 2 1915
5s '04 J-D 5,000c....June 1 1916
5s '05 A-O 2,000c...Apr 1 1916
5s '07 M-S 3,000c Sept 25 '15-'17
GEN. BD. DT. May 15 '15 $352,500
Assessment debt (add'l)... 105,000
Total assess. val. 1914....17,148,000
(Assessment about ¾ 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.
4½s $10,000c ..Aug 1 1915
4½s'10 J-J 80,000c..July 1 '18-'25
4½s'12 A-O{ 15,000c....Apr 1 1926
{160,000c....Apr 1 1927
4½s'13 M-S 35,000c....Mar 1 1928
4½s'15 M-N{10,000c_____May 1
{15,000....May 1 1927
BOND. DEBT Apr 5 '15.. $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.
5s '12 M-S $25,000....Sept 5 1932
School Bonds.
4½s M-S $50,000....Sept 1 1929
5s A-O 50,000_____1928
BOND. DEBT Apr 1915...$125,000
Assess. val. '14 (est.)....10,000,000
Population in 1910...........8,599
INT. at Houghton Nat. Bank.

PORT HURON.
City of Port Huron is in St. Clair
County. Incorp. in 1857. Commis-
sion government adopted Nov 5 '10.
Bridge..$95,000|Refund'gs195,000
Canal...100,000|Paving 44,000
Gen'l road 12,000|School... 81,000
Park... 19,000|Sewer bds.. 81,000
Public imp.16,800|Water... 32,500
TOT. BD. DT. May 1 '14 $793,200
Sinking fund.............. 37,268
Assess. val. (2-3 act.) '13.11,702,925
Tax rate (per $1,000) 1913...$17.75
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.
4½s'10 s-a {$12,000..Mch 1 '15-'20
{ 30,000..Mar 1 '21-'30
BOND. DEBT Apr 1913..... 44,000
Assess. 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.
4½s J-J $112,000c..July 1 '15-'25
BOND. DEBT Apr 3 '15.. $112,000
Assess. val. '14 (3-5 act.)..2,915,596
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.
Sewer Bonds.
4½s'06 A-O$150,000c...Oct 15 1936
BOND. DEBT May 1914.. $319,920
Assess. val. (30% act.) '14 2,486,100
Total tax (per $1,000) 1913...$20.00

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 gov-
ernment adopted Nov. 15 1913.
Auditorium Bonds.
4s '08 M-N $4,000c..May 1 '15-'18
4s '08 F-A 10,000c Aug 10 '15-'24
4s '08 J-D 16,000c Dec 10 '14-'29
Sidewalk Bonds—Eastern Dist.
4s '05 J-J $36,000c....July 1 1915
3½s'06 J-J 7,200c..July 1 '15-'16
4s '07 J-D 6,000c..June 1 '15-'17
4s '07 M-S 3,000cSept 16 '15-'17
4s '07 J-D 800c Dec 10 '14-'17
4s '08 J-J 8,000c..July 2 '15-'18
4s '10 F-A 6,000c..Aug 1 '15-'20
4s '10 J-D 3,500c..Dec 1 '14-'20
4s '13 J-J 10,000c..July 1 '15-'18
Sewers—Eastern Tax District.
4s '05 F-A $350c..Aug 1 1915
3½s'05 F-A 350c ..Aug 24 1915
3½s'06 M-N 1,600c..May 15 '15-'16
4s '06 M-S 400c Sept 25 '15-'16
4s '07 J-D 900c June 15 '15-'17
4s '08 F-A 8,000c..Aug 25 '15-'18
4s '09 J-J 2,500c..July 26 '15-'19
4s '10 J-J 3,000c..July 1 '15-'20
4s '11 J-D 3,500...June 1 '15-'21
4s '11 M-S 5,600c..Sept 1 '15-'21
4s '12 J-J 800c..Jan 10 '15-'22
4s '12 J-J 20,000c...July '15-'22
4s '13 J-J 18,000c..July 1 '15-'23
4s '14 J-J 5,000c..July 1 '15-'24
Market Bds.—Eastern Tax Dist.
3½s'05 A-O $50,000c..Oct 10 '15-'19
Voting Machine Bonds.
4s '06 J-D $2,600c..Aug 1 '15-'16
Street Impt.—Eastern Tax Dist.
4s '05 J-J $750c..Jan 15 1915
3½s'05 F-A 2,500c ..Aug 24 1915
3½s'05 A-O 1,500c ..Oct 25 1915
3½s'05 J-D 1,400c .. Dec 5 1915
3½s'06 M-N 1,000c..May 15 '15-'16
3½s'06 F-A 4,400c..Aug 1 '15-'16
3½s'06 F-A 2,000c..Aug 1 '15-'16
4s '06 A-O 7,400c....Oct '15-'16
4s '07 J-J 750c..Jan 2 '15-'17
4s '07 M-S 600c Mar 1 '15-'17
4s '07 A-O 12,000c..Oct 15 '15-'17
4s '07 F-A 16,800c...Aug '15-'17
4s '07 A-O 16,000c...Oct 1 '15-'17
4s '08 J-J 4,500c July 25 '15-'18
4s '08 A-O 4,800c..Oct 15 '15-'18
4s '08 M-N 8,000c..May 1 '15-'18
4s '08 J-D 8,000c..June 1 '15-'18
4s '08 J-J 10,000c..July 15 '15-'18
4s '08 F-A 10,000c..Aug '15-'18
4s '08 A-O 14,000c..Oct 15 '15-'18
4s '09 F-A 20,000c..Aug 19 '15-'19
4s '09 A-O 5,000c..Dec 1 '15-'19
4s '10 J-D 30,000c..July 15 '15-'20
4s '10 M-S 18,000c..Sept 1 '15-'20
4s '11 F-A 5,250c Feb 15 '15-'21
4s '11 J-J 49,000c..Aug 1 '15-'21
4s '11 A-O 24,500c..Oct 1 '15-'21
4s '11 F-A 4,900c..Dec 1 '15-'21
4s '12 F-A 36,000c..Aug 1 '15-'22
4s '13 F-A 81,000..Aug 1 '15-'23
4s '14 J-J 5,000...July 1 '15-'24
Refund'g Sewer—Western Dist.
4s '09 F-A $2,500c..Aug 2 '15-'19
4s '11 A-O 5,000c...Apr 5 1918
4s '11 F-A 5,000c...Apr 1 1927
Bridge Bonds.
4s '98 A-O $60,000c..Apr 1 '18-'23
4½s'03 A-O 149,500c....Oct 1 1923
4s '04 A-O 71,000c..Sept 1 1924
3½s'05 M-S 40,000c...Oct 25 1920
3½s'05 J-D 25,000c..Sept 25 1925
4s '06 F-A 16,000c...Aug 15 1926
3½s'06 J-D 6,000c..June 15 1916
4s '07 J-D 10,000c June 15 '17-'21
4s '07 J-D 5,000c..June 15 1922
Special Sewer—Eastern Dist.
4s '08 J-D $15,000c....July 1 1918
3½s'99 J-D 3,000c....July 1 1919
Sewers—Western Tax District.
4s '05 M-S $1,000c..Mar 15 1915
4½s'05 F-A 2,500c..Aug 1 1915
4s '05 F-A 200c..Aug 24 1915
3½s'05 A-O 1,000c...Oct 25 1915
3½s'05 J-D 500c...Dec 5 1915
3½s'06 M-N 800c May 15 '15-'16
4s '06 M-S 3,200c Sept 25 '15-'16
4s '07 J-D 3,000c..June 15 '15-'17
4s '07 J-D 6,000c..Sept 2 '15-'17
4s '07 A-O 6,000c..Oct 15 '15-'17
4s '08 M-S 8,000c..Mar 2 '15-'18
4s '08 F-A 6,000c..Aug 25 '15-'18
4s '09 J-D 5,000c..July 26 '15-'19
4s '10 J-J 1,200c..Jan 2 '15-'20
4s '10 A-O 6,000c..Apr 1 '15-'20
4s '10 J-D 3,000c..July 1 '15-'20
4s '11 F-A 14,000c..Feb 1 '15-'21
4s '11 M-N 6,000c..June 1 '15-'21
4s '11 M-S 16,800c..Sept 1 '15-'21
4s '12 J-J 24,000c..July 1 '15-'22
4s '13 J-J 9,000c..July 1 '15-'23
4s '14 J-D 20,000...June 1 '15-'24

SAGINAW.—(Conc.)

Street Bds.—Western Tax Dist.
4s '05 J-J $750c...Jan 1 1915
3½s'05 F-A 2,000c..Aug 24 1915
3½s'05 J-D 400c..Dec 5 1915
3½s'06 F-A { 1,500 ....Aug 1 1915
{ 1,000....Aug 1 1916
3½s'06 F-A 500...Aug 25 1916
4s '06 A-O 2,000c..Oct 15 '15-'16
4s '07 I-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..Dec 1 '15-'18
4s '08 J-D 10,000c..Dec 1 '14-'18
4s '08 J-D 12,000c..June 1 '15-'19
4s '08 J-J 8,000c..July15 '15-'19
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
4½s'12 F-A 28,000c...Aug 1 '15-'22
4s '13 F-A 9,000c..Aug 1 '15-'22
4s '14 J-J 5,000c..July 25 '15-'24

Sidewalk Bonds—Western Dist
3½s'05 J-J $24,000c...July 15 1915
3½s'06 M-N 4,800c..May 1 '15-'16
3½s'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 '08 J-J 8,000c..July 1 '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
4½s'95 F-A $20,000c.....May 1 1915

Water Bds.—Western Tax Dist.
4s '95 M-N $10,000c.....May 1 1915
4½s M-S 10,000c..Mar 10 1916
3s '98 June 5,000c...June 1 1918
3s '98 J-D 15,000c....Dec 1 1919
4s M-S 20,000c Mar 10 '17&'24
4½s'99 M-S 10,000c..Mar 10 1920
4s '00 M-S 10,000c..Mar 10 1920
4s '01 M-S 10,000c...Mar 1 1921
3½s'02 M-S 10,000c...Mar 1 1922
3½s'03 M-S 10,000c...Mar 1 1923
4s '05 M-S 7,000c..Mar 10 1915
3½s'05 J-D 5,000c...Dec 1 1920
4s'08 M-N 2,000c.May 1 '16-'17
4s '08 J-D 200c...June 1 1915
4s '08 A-O 800c..Oct 1 '15-'16

Water Ref.—Western District.
4s '14 M-S $10,000c..Mar 2 '15-'19
4s J-J 10,000..July 18 '15-'16

Special Sewer—Western Dist.
4s '05 J-D $1,000c...June 1 1915
3½'06 J-D 2,000c.June 1 '15-'16
4s '07 J-D 3,000c.June 1 '15-'17
4s '08 J-D 4,000c.June 1 '15-'18
4s '09 J-D 9,000c.June 1 '15-'19
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.
½s'05 Apr $5,000c....Oct 25 1920

Park-Improvement Bonds.
4s '08 M-S $24,000cSept 15 '15-'22
{ 12,000cSept 15 '23-'28

Hospital Bonds.
3½s'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
3½s'99 M-N 18,500c...May 1 1920
4s '01 A-O 50,000c.May 1 '21&'24
3½s'02 M-N 50,000c...May 1 1922
3½s 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. 20, of Charter of City of Saginaw, which went into effect May 24 1905, all bonds of this city are exempt rom all taxes—State, county & city.
Apr. 30 '15. Sept.28 '14.
TOT.DT.,&c.—
Bonded debt.$1,923,600 $2,034,450
Sinking funds 92,907 107,445

Net debt...$1,830,683 $1,927,005
Water debt
(incl.above) $414,500 $419,500
Assessment bonds issued for sewers and street improvements are included in above-mentioned figures of bonded debt. On Apr. 30 '15 they amounted to $1,005,000.

CITY PROPERTY.—The total value of corporate property is $8,000,000, including the city water-works valued at $1,200,000.

ASSESSED VALUATION.—The total assessed valuation (actual 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.
4½s M-N$26,000...May 25 1928
Sidewalk Bonds.
4½s F-A $2,000.....Aug 1 1919
4½s A-O 2,000.....Oct 1 1919
Emergency Bonds.
4½s A-O $5,000.....Oct 1 1921
General Fund Bonds.
4½s A-O $5,000.....Oct 1 1922
5s M-N 5,000...Nov 17 1923
Refunding Bonds.
4½s J-J $3,000.....Jan 1 1920
Refunding Electric-Light Bds.
4½s F-A $3,000.....Aug 1 1921
4½s J-J 4,000..Jan 1 '22-'23
5s J-J 3,000...Jan 15 1924

Paving Bonds.
4½s J-J $27,500..July 1 '22-'23
BOND. DEBT Apr 1915...$963,000
Assess. val. (½ act.) 1914..1,548,665
Tax rate (per $1,000) 1914...$12.83
INT. at People's State Bk., Detroit

ST. JOHNS.

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.
4½s'13 J-J $5,000c...Jan 2 '32-'41
Highway and Bridge Bonds.
4½s'08 J-J $25,000c....July 1 1938
Bridge Bonds.
4½s'08 M-N$50,000c.....Nov 1 1928
4½s 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
INT. at Am. Tr. & Sav. Bk., Chicago

SALINE.

This village is in Washtenaw Co.
Water-Works Bonds.
4½s'13 F-A $30,000...Feb 1 '18-'37
Sewer bonds................$6,630
BOND. DEBT May 1915....$36,630
Assessed valuation 1914........596,000
Tax rate (per $1,000) 1914....$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 $30,000c....Aug 1 1917
4s g '02 J-J 35,000c.....July 1 1932
4s '02 J-J 40,000c.....July 1 1932
5s 10 --- 10,000c.....Aug 1 1915
5s '12 --- 14,000c.....Aug 1 1917
5s '13 --- 15,330c.....Aug 1 1918
Bridge Bonds.
4½s '00July $73,000c....July 1 1920
Building Bonds.
4s '08 M-S $15,000c....Sept 1 1928
Water Bonds.
4s g '01 J-J $120,000c....July 1 1921
4s g '02 J-J 125,000c....July 1 1932
Refunding Bonds.
5s '97 A-O $30,000c....Apr 1 1917
5s '97 M-S 18,000c....Sept 1 1917
4½s'11 --- 20,000c.....July 1 1931
4½s'08 M-S 40,000c....Sept 15 1928
4½s'09 J-J 45,000c.July 1 '14-'28
5s '13 M-N 30,000c.....Nov 1 1933
BOND. DEBT Mar 18 '15..$648,330
Assess. val. (2-3 act.) '14 ..7,593,965
Total tax (per $1,000) 1914..$32.57
Population in 1910............12,615
INT. at Chase Nat. Bk., N. Y.

SEBEWAING TOWNSHIP.

This township is in Huron County.
Road Bonds (Tax-exempt.)
4½s'12 J-J $66,000c...Jan 1 '16-'30
TOTAL DEBT Apr 6 '15...$66,000
Ass'd val. 1914(100% act.)..3,100,000
Tax rate (per $1,000) 1914....$11.00
Population in 1910............2,753
INT. at Security Tr. Co., Detroit

STAMBAUGH SCHOOL DIST.

This district is in Iron County.
5s '10 J-J $38,000c...Jan 2 '16-'34
BOND. DEBT Apr 10 '15...$38,000
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.
4½s'10 F-A $80,000c..Feb 1 '23-'32
4s '10 F-A { 5,000c...Feb 1 1917
{ 40,000c..Feb 1 '18-'22
3½s F-A 5,000c..Feb 1 1916
Sewer Bonds.
4½s M-S $44,000..Mar 1 '16-'26
6s '14 3,400..Oct 1 '15-'19
Street-Paving Bonds.
6s '14 $36,000..Oct 1 '15-'19
Water-Works Bonds.
4½s'10 F-A {$10,000c....Feb 1 1934
{ 40,000c..Feb 1 '36&'38
Water Refunding Bonds.
4½s'09 A-O $30,000c....1917-1931
Public Improvement Bonds.
4½s'14 A-O $6,000c....1932-1934
BOND. DEBT Apr 1915...$299,400
Floating debt................9,845
Assess. val. (2-5 act.) '14..2,237,925
Total tax (per $1,000) 1914...$31.90
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.
4½s'12 J-D $150,000c....June 1 1932
Park Bonds.
4s '12 A-O $7,000c....Apr 1 1932
Refunding Bonds.
4s J-J $15,000c..Jan 1 '17 &'20
4s J-J 7,000c...Jan 1 1923

Street Bonds.
4½s --- $26,000..........1929
School Bonds.
4¾s'13 M-N$50,000c....Oct 1 1925
Bridge Bonds.
4½s --- $6,000.....Aug 1 1928
Water Bonds.
4¼s'09 Sept $35,000c...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.)
4¼s J-J $20,000c.............1924
.s 20,000c............
4½s'09 J-J 50,000c....July 1 1929
BOND. DEBT Apr 10 '15...$382,667
Paving notes................18,640
Sinking funds...............30,442
Assessed valuation 1915...7,680,779
(Assessment considered true value.)
Tax rate (per $1,000) 1915....$12.37
INT. at office of Treasurer.

WAYNE COUNTY.

County seat is Detroit.
Road Bonds.
4s '12 M-S$300,000c...Mar 1 '16-'18
4s '13 M-S 500,000c..Mar 1 '19-'23
4s '14 J-J 500,000c..Jan 1 '24-'28
County Bonds.
3½s'10 M-N$1,110,000c May 1 1925
TOTAL DEBT Apr 1 '13.$3,010,000
Sinking fund...............316,032
Assess. val. (¾ act.)'12.523,579,638
State&Co.tax(per$1,000)'12.$2.20+
Population in 1910............531,591
INTEREST at County Treas. office.

WEXFORD COUNTY.

Cadillac is the county seat.
Court-House Bonds.
4s '11 Apr $30,000c..Apr 1 '16-'21
TOTAL DEBT May 1915...$30,000
Assess. val. '13 (¾ act.)..9,844,742
State & Co. tax(per$1,000)'14 $18.37
Population in 1910............20,769
INT. at Cadillac State Bank, Cadillac.

WINSOR TOWNSHIP.

This township (P. O. Pigeon) is in Huron Co. Pop'n 1910, 2,508.
Highway Bonds.
4½s'12 s-a $48,000c....1914-1937
(Part due each year.)
BOND. DEBT Apr 1915...$48,000
Assessed valuation 1914...2,000,000
Total tax (per $1,000) 1914...$16.50
INT. at Security Tr. Co., Detroit.

WYANDOTTE.

This city is in Wayne County. Incorp. 1867. Commission government adopted March 2 1911
Paving Bonds.
5½s'07 J-J $24,000....July 1 1937
.s '14 26,000............
Refunding Water Bonds.
4s '04 M-S $10,000.....Sept 1 1934
4½s'09 M-S 10,000.....Sept 1 1929
4½s'11 M-S 7,000..Sept 1 15-'21
Electric-Light Bonds.
4½s'07 M-S $20,000c....Sept 1 1937
Refunding Improvement Bds.
4½s'11 M-S $7,000..Sept 1 '15-'21
Sewer Bonds.
4½s'04 J-D$100,000....June 1 1934
4½s'11 J-D 68,000....Jan 1 1940
Water Works Bonds.
5s '89 M-S $15,000....Sept 1 1919
5s '05 Feb 14,997....Feb 8 1935
4½s'06 F-A 24,247.66.Feb 1 1936
4½s'10 A-O 25,000....Oct 1 1940
TOTAL DEBT Apr 1914...$337,245
Assessed valuation 1914...6,159,825
Tax rate (per $1,000) 1911...$12.50
Population in 1910...........8,287
INT. at Wyandotte Savings Bank

WYANDOTTE SCHOOL. DIST.

Building Bonds.
5s J'ne $12,000c....June 1 1921
4s Apr 50,000c...Apr 1 1935
.s '14 10,000...........
BOND. DEBT Apr 5 '15...$72,000
Assessed valuation 1914...5,068,220
School tax (per $1,000) 1914...$4.00
INTEREST payable at Wyandotte at First Commercial & Sav. Bank.

YPSILANTI.

A city in Washtenaw County. Incorp. in 1858. Pop'n 1910, 6,230.
Water Work. Bonds.
4s '89 J-J $69,000c...July 1 1919
4s '89 M-N 47,000c...Nov 1 1919
Paving Bonds.
4s Oct $2,500...Part yearly
4s '13 $3,000...$500 yearly
Bridge Bonds.
4s Oct $2,000c.Oct 12 '15-'16
4s Sept 12,000c.Sept 1 '15-'20
4s Apr 500c............1915
4s May 27,000c..$3,000 yearly
Sewer Bonds.
4s Apr $500c...........1915
Park Bonds (Part yearly).
4s '13 $1,500...........
BOND. DEBT Oct 1914...$165,000
First mtge bonds for purchase of gas plant...........130,000
Assessed valuation 1913...4,701,515
Tax rate (per $1,000) 1913...$22.50
INT. at City Treasurer's office.

ADDITIONAL STATEMENTS

In the table below we give statements regarding minor civil divisions of the State of Michigan which are not represented among the foregoing detailed returns. We add the population from the U. S. Census of 1910.

	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000.	Population.
Adrian School District	$48,000	None	$10,163,947	$6.20	----
Algonac (V), St. Clair County.	31,800	5,500	$489,410	$15.00	1,204
Alma, Gratiot County	43,000	None	$2,770,750	$24.06	2,757
Alpena (C), Alpena County.	250,000	55,461	$8,294,450	$12.70	12,706
Baraga (V), Baraga County	27,000	2,000	a292,414	a17.50	1,071
Baraga Sch. Dist., Baraga Co.	32,000	None	$1,041,325	----	----
Belding (C), Ionia County	90,000	2,000	$3,140,000	----	4,119
Bessemer School District	43,000	None	d1,615,120	d11.26	----
Boyne City, Charlevoix Co.	97,126	11,034	$3,131,922	$32.00	5,218
Buena Vista Twp, Saginaw Co	40,000	----	$2,959,665	----	3,737
Cadillac (C), Wexford Co.	138,734	None	a5,961,935	z31.32	8,375
Charlevoix (C),Charlevoix Co	108,789	4,515	$23,649,945	$7.00	2,420
Charlotte (C), Eaton County.	68,000	None	r3,000,000	z24.00	4,886
Charlotte School District	35,000	----	$2,649,070	----	----
Corunna (C), Shiawassee Co.	58,000	None	$703,590	$30.00	1,384
Covington Twp., Baraga Co.	*25,000	----	$890,000	----	646
Durand (V), Shiawassee Co.	58,617	----	$1,025,000	$14.00	2,315
East Tawas (V), Iosco Co.	35,000	8,003	†337,580	†8.00	1,452
Eaton Rapids (C), Eaton Co.	35,000	None	$1,509,000	a28.30	2,094
Escanaba School District.	76,000	None	----	†11.62	----
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
Frankenmuth Tp., Saginaw Co.	60,000	----	$2,945,295	----	2,014
Gaylord (V), Otsego Co.	27,000	----	$1,417,037	----	1,338
Grand Haven School District	41,000	800	----	$5.98	----
Grand Ledge (C), Eaton Co.	60,000	5,000	†1,825,307	z27.29	2,893
Greenville (C), Montcalm Co.	50,000	None	†1,557,916	†3.92	4,045
Hancock (C), Houghton Co.	181,745	None	†1,327,720	a15.50	8,981
Hancock School District	27,000	None	r3,000,000	z10.00	----
Harbor Beach (C), Huron Co.	*25,000	----	----	----	1,556
Hillsdale (C), Hillsdale Co.	170,299	None	r3,195,905	z23.60	5,001
Holly School District No. 6.	30,000	None	†323,505	----	----
Hudson (C), Lenawee County.	43,000	None	a1,763,604	a21.16	2,178
Iron River School District.	45,000	----	1,008,235	25.73	----
Ishpeming School District.	28,000	None	a400,000	a18.60	----
Ithaca (V), Gratiot County.	61,000	None	a915,000	z20.00	1,876
Lake Linden (V), HoughtonCo.	75,000	5,000	†720,890	d12.50	2,320
Menominee County	80,000	----	†13,594,552	†33.30	25,648
Midland (C), Midland Co.	50,000	None	a1,600,000	a27.50	2,527
Midland School District	37,000	----	e1,800,000	----	----
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	None	1,800,630	23.20	3,972
Munising Twp. Sch. District.	25,000	None	a1,377,000	14.06	----
Muskegon Heights (C), Muskegon County	62,000	2,000	$2,567,478	$23.30	1,690
Oakwood (V), Wayne County.	31,000	None	†1,006,000	†10.00	781
Onaway (C) and Allis (Twp).					
Frac Sch Dist No 2	35,000	None	e2,000,000	e7.00	----
Ontonagon Twp. Sch. Dist.	45,000	None	z999,985	----	----
Ontonagon (V), Ontonagon Co.	60,000	2,000	335,000	----	1,964
Osceola Twp, S D, Houghton Co	75,000	----	$6,879,870	----	----
Portland (V), Ionia County.	30,250	5,000	†925,000	†15.00	1,532
Richmond School District	29,200	----	z873,820	----	----
Royal Oak, Oakland County	49,000	----	†1,059,490	----	----
St. Clair Heights (V),Wayne Co	*52,500	----	a1,081,000	a13.89	1,252
St. Clair County	40,000	None	r32,566,240	----	52,341
St. Louis (C), Gratiot County	42,000	6,000	858,555	----	1,940
Sandusky (C), Sanilac County	34,000	----	†389,870	a42.00	993
Sault Ste. Marie Sch. Dist.	150,000	None	r8,000,000	r7.54	----
Schoolcraft County	*102,000	----	r5,362,535	z12.00	8,681
Shepherd (V), Isabella County	27,000	----	----	----	835
So. Haven (C), Van Buren Co.	35,836	18,000	†1,980,000	†35.36	3,577
Springwells Twp., Wayne Co.	45,000	None	†2,467,775	a8.50	1,835
Three Rivers (C), St. Joseph Co	79,000	None	†1,951,935	†34.39+	5,072
Yale (C), St. Clair County.	32,000	None	†450,000	†15.00	1,078

(C) City. (V) Village. *Total debt. d 1909 figures. r 1910 figures. z 1911 figures. a 1912 figures. † 1913 figures. ‡ 1914 figures. e 1915 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES

INDEX FOR THE WESTERN STATES, CITIES, ETC.

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. 1917) Emanuel L. Philipp

Secretary of State (1st Mon. Jan. 1917) ____John S. Donald

Treasurer (1st Monday Jan. 1917)_____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 purposrs 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 1915 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 (perM) $	Taxes Raised. $
1914	2,592,983,150	580,006,004	3,172,989,154	1.6933	5,372,363
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	1,901,290,225	577,271,561	2,478,561,786	1.1604	2,875,723
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 also to pay 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. 93, 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.
4s '04 F-A $18,000c------
Street Bonds.
4½s'08 J-J $2,000 yearly
4½s'13 J-D 15,000.June 15 '15-'28
Sewer Bonds.
4s '02 A-O $7,000c Oct 1 1915-'21
4s '03 A-O 4,000c Oct 1 1915-'22
City-Hall Bonds.
4s '09 M-S $4,000c.Sept 15'15-'21
Sewer and Drainage Bonds.
4½s'11 J-J $50,000c July 15 '21-'30
Water-Works Bonds.
5s '14 --- $100,000------
($5,000 pay'le y'le beg. Feb. 10 '19.)
BOND. DEBT April 1 1915 $217,000
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 $45,000c.Feb 1 '16-'24
Public Bldgs. & Street Bonds.
3½s A-O $10,000c---Apr 1 1918
Water-Works-Impt. Bonds.
4½s'12 F-A$214,000c.Feb 1 1916-32
4½s'15 M-S {37,000c---------1933
{38,000c---------1934
Water-Works-Purchase Bonds.
4½s'12 J-J $240,000c---1916-1932
BOND. DEBT Mar 1915-- $588,500
Water debt (included)--- 526,000
Assessed valuation 1914--18,340,200
Real value (est.)-------20,000,000
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 $110,900c---Jan 1 1918
Refunding Bonds.
4½s'09 J-J $85,000c.July 1 '15-'20
4½s g '12 J-J 97,000c---July 1 1932
(Subject to call beg. July 1 1922.)
BOND. DEBT Mar 1915--$292,900
Assess. val. '14(abt. act.)- 7,983,985
Total tax (per $1,000) 1914--$22.00
INT. on $110,900 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 $67,500c.Apr 1 '16-'24
5s '14 A-O 34,000c.Apr 1 '25-'29
Highway Bonds.
4s '12 M-S $42,500c.$5,000 ann'ly
Refunding Bonds.
5s J-J $8,750c. Sept 3 '15-'21
{Minn St P & Ash Ry Bonds.
5s '95 F-A $65,000c---Aug 1 1915
BOND. DEBT Jan 20 '15 $225,250
Sinking fund-------------- 60,916
Assessed val.'14(abt. act.) 19,309,338
State&Co. tax (per $1,000) '14.$6.73
Population in 1910 (Census)--21,965
INT. on bonds marked (z) at Cont. & Comm. Trust & Sav. Bk; (§) at First Nat. Bank, Milw.

BARABOO.
This city is in Sauk Co. Inc. 1882.
School Bonds.
4s '06 J-J $47,262c. July 1 '15-'26
Water-Works-Purchase Bonds.
4s '04 July $74,785c.July 1 '15-'24
BOND. DEBT Apr 1914---$138,000
Ass'd val. '13 (abt. act.)---4,203,642
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 $50,000c---Oct 1 1915
BOND. DEBT May 1915---$50,000
Assess. val.'14 (abt. act.) 14,267,135
State&Co. tax (per $1,000) '14.$6.75
Population in 1910 (Census)--15,987
INT. at Ill. Trust & Sav. Bk., Chi.

BEAVER DAM.
This city is in Dodge County.
Water Works Bonds.
4½s'14 J-J $133,000c---Jan 2 '17-'34
TOTAL DEBT May 1915--$150,400
School bonds----------$17,400
Population in 1910--------6,758
INT. at office of City Treasurer.

BELOIT CITY SCHOOL DIST.
4½s'07 Feb $90,000c---Feb 1 1922
BOND. DEBT Mar. 1915---$90,000
Assess. val. '14 (abt. act.) 14,284,570
School tax rate(per$1,000)'14.$9.75
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 $23,580.--Feb 1 '16-'24
/15,750.--Feb 1 '16-'22
5s '14 F-A {14,000.--Feb 1 1928
BOND. DEBT Mar. 1915--$39,330

CALUMET COUNTY.
Chilton is the county seat.
Court-House Bonds.
4½s'12 Feb $46,800c.--Feb 1 '16-'24
TOTAL DEBT Sept 23 '14 $52,000
Assess. 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 $74,000c---July 15 1919
BOND. DEBT Mar. 26 '15 $74,000
Assess. val. '14 (abt. act.)- 6,146,958
Total tax (per $1,000) 1914---$20.00
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)—
3½s Jan $21,250c --------1932
School Bonds.
5s Jan $10,000c---1916-1930
Electric-Light Bonds (Serial)—
4½s J-J $16,000c----------1926
4½s 6,500----------1927
Paving Bonds (Serial)—
4½s 4,000c----------1917
4½s J-J 4,000c----------1920
BOND. DEBT Mar 26 '15-$103,750
Sinking fund (water)--------1,000
Ass'd val. '14 (abt. act.)---2,786,383
City tax rate(per $1,000) '14--$18.50
Population in 1910----------2,523
INT. payable at City Treas. office.

CUDAHY.
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 $48,000c.Mar 1 '16-'32
BOND. DEBT Mar 26 '15 $79,000
Assess. val. '14 (4-5 act.)-4,138,247
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 $95,277c.June 1 '16-'22
6s '10 J-D 33,500c.--June 1 1922
BOND. DEBT May 1915--$156,000
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 $16,256c.Feb 1 '16-'23
4s '05 M-S 28,500c.Feb 1 '16-'24
5s '07 Jan 3,877c.Jan 15 '16-'27
Sewer Bonds.
5s Jan $4,274c.Nov 15 '15-'32
Paving Bonds (City's portion).
5s '13 Jan $3,000c.Jan 15 '16-'30
5s '13 Jan 1,300c.Jan 15 '16-'28
5s '13 Jan 4,312c.Jan 15 '16-'30
BOND. DEBT Oct 1914---$65,600
Water debt (included)------ 56,500
Assess. val. '13 (4-5 act.)--2,213,841
Total tax rate (per{East side.$28.00
$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 g '06 J-J $6),000c.July 1 '15-'26
4½s g J-J 52,500c.July 1 '15-'28
4½s g'09 J-J 24,500c. Jan 2 '16-'29
BOND. DEBT Apr 1 '15. $137,000
Assess. val. 1914 ------46,832,328
State & Co. tax (per $1,000)'14 .$7.60
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 J-J $35,000c.--Jan 1 1917
4s '07 J-J 25,000c.--Jan 1 1927
4½s'08 J-J 21,000c.--Jan 1 1928
Bridges.
4s J-J $10,000c.--Jan 1 1919
4s J-J 25,000c.--Jan 1 1925
4½s J-J 67,000c---------1933
Water Bonds.
4s J-J $57,000.---Jan 1 1927
GEN. BONDS May 1915-.$240,500
Sinking fund--------------- 77,178
Assess. val. 1914 -------10,661,526
Real value-------------13,506,746
Total tax (per $1,000) 1914-.$24.50
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. Pop. 1910, 18,797.
School Bonds.
3½s A-O $30,000c.----Oct 1 1920
4s '06 J-D 5,000c.June15 '15-'16
5s '14 Jan 50,000c.---1915-1924
(Subject to call any int. period)
Sewer Bonds.
3½s M-N$40,000c.--Nov 10 1921
Street-Improvement Bonds.
4s M-N$22,500c.May 20 '15-'23
State School Loan.
4s Jan $1,000c.----Jan 1 1916
Ref. RR. Aid (Red. beg. in 1907).
4½s Mar $60,000c.---Mar 1 1917
Voting machine bonds, 5s----7,800
Park Bonds.
4s J-J $2,000c.-----Jan 1920
4s F-A 1,500c.----1914---1920
4s J-J 1,500c.----July 1920
4s F-A 1,000c.---Aug 1920
4s J-J 4,000c.-----Jan 1921
Water-Works.
5s '12 F-A $21,778.Feb 15 '16-'23
Refunding Water Bonds.
4½s'15 ann$305,650c----1916-1935
City bds. outst. Oct 13 '14 $257,300
Water co. bds. outstand-- 330,150
Assessed valuation, real $10,862,580
Assessed val., personal--- 2,629,805
Total val. (¾ 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 z$30,600--Jan 31 '16-'21
5s '13 --- $10,000-----------
§Bridge Bonds (Tax-free).
3½s J-J $11,666c.Jan 31 '16-'22
Street Bonds (Tax-free).
5s '10 $20,000-----------
5s '13 20,000-----------
Electric-Light Bonds.
5s '13 J-J $30,000---1915-1928
BOND. DEBT May 1915..$215,000
Ass'd val. '14 (85% act.)-5,805,000
Total tax (per $1,000) 1914--$28.20
INT. on bonds market (z) at City Treas. office or at First Nat. Bk., Chicago; (§) at Royal Tr. Co., Chic.

GRANT COUNTY.
Lancaster is the county seat.
Asylum (Int. at County Treasury).
4½s'13 Feb $95,000c---Part yearly
BOND. DEBT Sept 28 '14 $95,000
Assessed val.{Real estate.53,147,570
1914--{Personal--- 9,265,766
Total valuation,1914.---62,413,336
Population in 1910----------39,007

GREEN BAY.
Green Bay is in Brown County. Incorp. 1854. Pop'n 1910. 25,236.
Refunding Bridge, Park and School Bonds.
5s J-J $1,500c.---Jan 1 1916
Refunding Bonds.
4½s J-J $1,650c.Jan 1 '16-'18
5s J-J 1,100c.Jan 1 '16-'17
4s J-J 2,500c.Jan 1 '16-'20
4s J-J 9,500c.--July '15-'23
4s '05 J-J 5,000c.Jan 1 '21-'25
School Bonds.
4s A-O $28,000c.Oct 1 '15-'24
4½s'09 A-O 120,000c.Apr 1 '15-'29
4½s'11 M-S 27,000c.Mar 1 '23-'30
4½s'11 A-O 44,000c.Apr 1 '16-'30
City-Hall and Hospital Bonds.
4s M-N$14,000c.May 1 '16-'22
Paving Bonds.
4s '06 J-J $20,000c.Jan 1 '16-'25
4½s'08 J-J 24,000c.Jan 1 '16-'22
4½s'10 J-J 18,000c.Jan 1 '16-'25
4½s'12 M-N 22,000c.May 1 '15-'23
Bridge Bonds.
4s '05 J-J $10,000c.Jan 1 '16-'25
4½s'08 J-J 145,000c.Jan 1 '16-'28
4½s'14 J-J 170,000c.Jan 1 '19-'33
School & Street Improv't Bonds.
4s '05 J-J $17,000c.Jan 1 '16-'17
4s '07 J-J 12,000c.Jan 1 '17-'22
4½s'07 J-J 6,000c.Jan 1 '16-'18
Sewer Bonds.
4s J-J $20,000c.---July '15-'22
4s J-J 15,000c.---July '15-'23
City-Hall Bonds.
4s J-J $12,250c.Jan 1 '15-'21
BOND. DEBT Mar. 29 '15 $750,500
Assess. val. '14 (¾ act.)--17,629,250
Total tax (per $1,000) 1914--$26.00
INTEREST on bonds payable as follows: On refunding bonds due 1916, 1916-17 and 1916-18, 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 1916-20 and city-hall bonds at Farson, Son & Co., N. Y.; sewer bonds and refunding bonds due 1916-23 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 4½s of 1911 due 1916-30 at Kellogg Nat. Bank, Green Bay; on school and school and street 4½s of 1907 at First Nat. Bank, Chicago; on school of 1909 at N. W.Halsey & Co., Chicago, and on paving bonds of 1912 at E. H. Rollins & Sons, Chicago; other bonds at City Treas. office.

HORICON.
This city is in Dodge Co. Incorp. as a city in 1889. Pop'n '10, 1,881.
Water-Works Bonds.
4s '12 J-J $46,000c.-----1915-1932
GEN. BD. DT. Mar 27 '15 $46,000
Ass'd val. '14 (¾ act.)----1,538,746
Total tax rate(per $1,000) '15-$15.84
INT. at Horicon State Bank.

IRON COUNTY.
Hurley is the county seat.
Highway Bonds.
4s '12 J-J $21,000--July 1 '15-'17
Jail and Court-House Bonds.
6s '12 Apr $12,000--Apr 1 '16-'17
TOT. BD. DT. Apr 30 '15--$33,000
Assess. val. '14 (85% act.)11,503,406
State & Co. tax(per$1,000)'14--$9.52
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. Local water company purchased by city. See V. 100, p. 748.
City-Hall and Library Bonds.
4s M-N$17,500c.Nov 1 '15-'20
4s M-N 10,500c.Nov 1 '15-'22
School Bonds.
4s M-S $17,000c. Mar 1 '16-'19
4½s'14 J-J 8,000c.July 1 '15-'23
Bridge Bonds.
4s '04 M-S $5,000c.Mar 1 '16-'23
5s J-J 21,000c.July 1 '15-'29
5s '11 J-J 13,000c.July 1 '15-'28
5s '13 J-J 33,000c----------1932
Sewer Bonds.
4s '08 J-J $30,000c.July 1 '15-'27
Water-Works-Purchase Bonds.
5s '13 J-J $50,000c.July 1 '16-'31
GEN. BD. DT. Apr 1 '15-- 235,000
Assessed valuation, real---11,407,535
Assessed val., personal--- 3,978,271

Total val. '14 (abt. act.)-15,385,806
Total tax (per $1,000) 1914---$14.01
Population in 1910-----------13,894
INT. payable at office City Treas'r.

JEFFERSON COUNTY JOINT SCHOOL DISTRICT NO. 6.
Building Bonds.
4½s'12 --- $45,000.--Feb 1 '19-'27
TOTAL BONDED DEBT------(?)

KAUKAUNA.
This city is in Outagamie County. Incorp. in 1885. Pop'n 1910, 4,717.
Elec.-Lt.-Plant Bonds.
4½s'12 F-A $17,222c.Feb 1 '16-'32
(Subject to call after 5 years on 60 days' notice.)
5s '13 F-A $6,000c----1915-1926
(Subject to call aft. 5 years from iss.)
Bridge Bonds.
4s --- $10,500 ----1916-1918
Water-Works Bonds.
6s '98 $37,000----------
5s '13 F-A 10,000c----1915-1923
(Subject to call aft. 5 yrs. from iss.)
Park Bonds.
4½s --- ----1918-1933
BOND. DEBT Mar 26 '15 113,500
Sinking fund------------- 9,000
Assess. val. '14 (89% act.) 3,720,085
Total tax rate (per $1,000)
1914------$21.90 and 22.50
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.)
3½s J-J $170,000c---July 1 1919
School Bonds.
4s '09 --- $25,000c----1915-1919
4s '11 J-J 15,312-----1915-1921
4½s'11 A-O 12,055---Oct 1 '15-'21
5s '13 M-N 38,000c-----------
($2,000 yearly on Nov. 1)
City Hall Bonds (Tax-exempt)
5s '10 M-S $29,572c.Sept 1 '15-'20
Sewer Bonds.
5s '11 J-J $35,000c.July 1 '15-'21
4½s'11 A-O 35,000c.--Oct 1 '15-'21
5s '13 M-N 42,500c------------
($4,500 yearly on Nov. 1.)
BOND. DEBT Apr 26 '15 .$400,500
Ass'd val. '14 (abt. act.)--30,454,400
Total tax rate (per $1,000) '14$15.09
INTEREST payable at First Nat. Bk., Milwaukee. and in Kenosha.

KERT CREEK DRAIN. DIST.
Drainage Bonds.
-s '05-'06 $50,000----------
-s '08-'14 57,000----------
TOT. BD. DT. Apr 24 '15 $107,500

LA CROSSE.
La Crosse is in La Crosse County. Inc. Mar 14 1856. Pop'n '10, 30,417.
*School Bonds.
4s '05 J-D$100,000c---June 1 1925
4½s J-J 20,000c.July 15 1919
3½s'00 J-D 20,000c.June 15 1920
3½s'01 M-S 20,000c.Mch 15 1921
3½s'03 J-J 20,000c.---Jan 1 1923
4s '06 F-A 30,000c.--Feb 1 1926
4s '06 J-J 20,000c.--July 1 1926
4s '11 M-N 15,000c.--May 1 1931
(Subject to call after May 1 1921)
*Sewer Bonds.
4s '04 M-N$15,000c.---May 1 1924
4s '09 M-S 85,000c.---Mar 1 1929
*Water and Sewer Bonds.
4½s'99 J-J $25,000c.July 15 1919
3½s'02 J-D 10,000c.--June 1 1922
4s '04 J-J 25,000c.--July 1 1924
4s '05 J-J 25,000c.--July 1 1925
4s '06 J-J 25,000c.--July 1 1926
*Fire Department Bonds.
4s '05 J-J $20,000c.--July 1 1925
*Viaduct and Bridge Bonds.
4s '04 F-A $15,000c.---Feb 1 1924
*Street Bonds.
4s '05 M-N$15,000c.---May 1 1925
4s '07 A-O 15,000c.---Apr 1 1927
3½s'99 M-S 25,000c.--Sept 1 1919
3½s'01 A-O 15,000c.---Oct 1 1921
3½s'02 J-J 15,000c.---July 1 1922
*Refunding Bonds.
4s '98 J-J $25,000c.---July 1 1918
3½s'99 A-O 52,000c.---Oct 1 1919
3½s'00 J-J 42,000c.--Jan 15 1920
3½s'01 J-D 12,000c.---Dec 1 1921
*Bridge, Water & Street Bonds.
4s '09 J-J $30,000c.--July 1 1929
*Park Bonds.
4s '09 A-O $75,000c.---Apr 1 1929
*Water Bonds.
4s '96 J-J $10,000c.---Oct 1 1916.
3½s'01 J-J 25,000c.July 15 1921
4s '04 J-J 15,000c.--Jan 15 1924
4s '08 A-O 15,000c.---Oct 1 1928
4s '11 M-N 70,000c.---May 1 1931
4s '12 J-D 250,000c.--Dec 1 1932
*Water-System-Ext. Bonds.
4½s'12 F-A$150,000c.--Aug 1 1932
BOND. DEBT Feb 28'15 $1,384,000
Sinking fund-------------- 608,890
NET DEBT Feb 28 '15-- 775,110
Assessed valuation, real--17,488,614
Assessed val., personal-- 6,096,114
Total val. '14 (abt. act.).23,584,728
Tax rate (per $1,000) 1914----$23.00
*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).
3½s F-A $38,000c.--Feb 1 1923
Insane-Asylum(red. aft. July 1 '18)
3½s'10 J-J $76,000----July 1 1925
BOND. DEBT Apr 1 '15- $114,000
Sinking fund Sept 28 1914-- 29,993
Assessed valuation 1914--42,811,941
Population in 1910 (Census)--43,996
z Int. at County Treas. office.

LAKE GENEVA.
This city is in Walworth County.
Water-Works Bds. (Tax-exempt)
4½s'11 J-J $75,000c.July 15 '18-'31
BOND. DEBT Apr 1912---$90,000
Assessed valuation 1914--4,049,847
Population in 1910----------3,076

LANGLADE COUNTY.
County seat is Antigo.
Court-House Bonds.
4s ... June $70,000c..June 1 '16-'23
BOND. DEBT Apr 1915.. $70,000
Sinking fund Apr 1 1914.. 24,119
Total valuation 1914....17,227,031
State & Co. tax (per $1,000)'13..$4.50
Population in 1910 (Census)...17,062
INT. at First Nat. Bank, Chicago.

LEOLA DRAINAGE DISTRICT.
This district is in Waushara County
6s '08 .... $43,600c........
(Part due each year beg. Sept. 1 '13.)
6s '10 ... $25,000c...Sept 1 '15-'24
6s '12 ... 26,000c...June 1 '17-'26
6s '13 Sept 14,928 87.Sep 1'18-'27
BOND. DEBT Oct 5 1914..$105,029
Population in 1914 (est.).......175
INT. on bonds of 1910 payable at
Farson, Son & Co., N. Y., or Chicago.

MADISON.
Madison is in Dane Co. Incorp.
April 1 1856. Pop'n 1910, 25,531.
Fire-Department Bonds.
4s '04 Oct $30,000c...Oct 1 1924
School Bonds.
4s '04 Oct $25,000c...Oct 1 1924
4s '05 Oct 25,000c...Oct 1 1925
4s '06 Oct 30,000c...July 1 1926
4½s'15 Apr 120,000c..Apr 1 '16-'35
School Bonds.
4s '05 Oct $250,000c..July 1 1925
4s '12 Oct $60,000c...July 1 1932
Sewer Bonds.
4s ... July $29,500c...July 1 1918
(Subject to call after 1908.)
3½s ... Apr $40,000c...Apr 1 1919
(Subject to call after 1909.)
4½s'13 Oct $95,000c..Oct 1 '15-'33
4½s'14 July 100,000c..July 1 '15-'34
Sewage-Disposal-Plant Bonds.
4s '11 July $75,000c...July 1 1931
Market-House Bonds.
4s '08 Oct $25,000c...Oct 1 1928
Storm-Water-Sewer Bonds.
4s '09 A-O $65,000c...Oct 1 1929
Water-Works Bonds.
4s '03 Oct $16,500c...Oct 1 1923
4s '09 Oct 35,000c...Oct 1 1929
4s '11 Apr 26,000c...Apr 1 1931
4s '11 Oct 20,000c...Oct 1 1931
Park Bonds.
4s '03 July $35,000c...July 1 1923
4s '05 July 19,500c...July 1 1925
4s '08 Oct 30,000c...Oct 1 1928
4s '11 A-O 40,000c...Oct 1 1931
GEN. BD. DT. Apr 1 '15..$1,216,500
Assessment debt (add'l).. 225,000
Certificate debt (add'l)... 120,000
Sinking fund 347,900
Assess. val. '14 (¾ act.)..50,837,350
Total tax (per $1,000) 1914...$16.50
INTEREST on $29,500 sewerage
bonds payable at American Exchange
Nat. Bank, N. Y.; other bonds at
First Nat. Bank, Madison.

MANITOWOC.
Manitowoc is in Manitowoc County.
Inc. 1870. Pop'n 1910, 13,027.
Bridge (Int. at Treas. office).
4s s-an $15,000c 1918-1920
Water-Works (Int. at Treas office)
4s '11 ... $208,000c....July 1 1931
Elec.-Light (Int.at Treas. office).
4½s'13 ... $143,000c....1915-1933
Harbor Imp. (Int.at Treas.office).
4s '06 J-J $15,000c...Jan 1 1916
BOND. DEBT Mar 1915.. $381,000
Assessed val. '14 (abt. act)12,560,000
Total tax (per $1,000) 1914...$18.72

MANITOWOC COUNTY.
Manitowoc is the county seat.
Court-House (Int. at Co. Treas'y).
4s '05 F-A $80,000c..Feb 1 '16-'24
BOND. DEBT Mar 1915..$100,000
Assess. val. '13 (abt. act.)59,485,147
State&Co. tax (per$1,000) '13..$4.90
Population in 1910 (Census)...44,978

MARINETTE.
This city is in Marinette County.
Inc. 1886. Population 1910, 14,610.
Sewer Bonds.
5s ... x$16,000c........1918
§ High-School Bonds.
4½s'15 M-N$55,000c..........1931
School Bonds.
3½s'11 ... $12,000c..........1919
4½s ... 8,000c..........1932
5s '15 Feb 70,000c..........1932
§s '15 ... 20,000c...(State Loan)
aRefunding Bonds.
6s '87 A-O $6,000c....Oct 1 1917
Armory Bonds.
3½s'03 ... $4,000c....Feb 1 1919
bDock and Wharf Bonds.
4s '05 A-O$100,000c...Oct 1 1925
BOND. DEBT Apr 1915.. $291,000
Assessed valuation........9,130,000
INT. on bonds marked (a) at
Mechanics' & Metals Nat. Bank,
N. Y.; (b) at Hanover Nat. Bank,
N. Y.; (x) at Cleveland; and (§) n
Marinette.

MARSHFIELD.
This city is in Wood County. Inc.
March 1883. Population '10, 5,783
Sewer Bonds.
5s ... July $16,000c..$2,000 yearly
City-Hall Bonds.
5s ... Mar $5,000c..$1,000 yearly
aWater and Light Bonds.
4½s'06 M-S $5,000c...........1916
bWater-Works Bonds.
4½s'12 J-J $100,000c...July 1 '22-'32
Water-Works Purchase Bonds.
5s '12 M S $25,000c..Sept 1 '15-'19
BOND. DEBT Apr 26 '15..$154,000
Assess. val. '14(abt.act)..3,780,305
Tax rate (at Wisc. Tr. Co., Milw.)..$27.50
a INT. at Wisc. Tr. Co., Milw.
(b) Cont. & Comm. Nat. Bk., Chic.

MERRILL.
This city is in Lincoln Co.,
Street Bonds.
4½s M-S $25,000c...1917-1921

School Bonds.
4½s M-S $15,000....Part yearly
School Bonds (State Loan).
3½s ... $23,000c..$1,250 yearly
Park Bonds.
4½s M S $25,000c 1918-1922
Sewer Bonds.
5s '14 M-N$21,000c.....1915-1928
TOT. BD. DT. Apr 1913...$88,750
Total assessed val. 1912...3,487,000
Total tax (per $1,000) 1912...$30.91
Population in 1910 (Census)...8,689

MILWAUKEE.
This city is situated in Milwaukee
Co. Inc. Jan. 1846. The Town o
Lake was annexed in May 1911.
V. 92, p. 1327.
All of the city's bonds are 20-year
serial coupon bonds, the last payment
being 20 years after date of issue.
Interest in each case is payable Jan.1
and July 1 at Guaranty Trust Co.,
N. Y., and City Treasurer's office,
Milwaukee. Other details in Jan.
of each issue outstanding Jan. 1 1915
follow. Issues marked (*) payable
in Jan. each year; issues marked (§)
in July.
Auditorium Bonds.
4s '07 ...§$150,000|4½s '10..4$18,750
Bath Bonds.
4s '07 ... *$30,000|4½s '11...*$8,000
4s '07 ... *6,000|4s '13... *67,500
4s '09 ... *31,500|4½s '14...*57,000
Bath and Library Bonds.
3½s'02..*$17,500|4½s '07...*$30,000
Bridge Bonds.
5s '96 ... *$3,750|4s '06...*$68,500
3½s '00 ... *37,500|4s '08...*130,000
3½s '01 ... *30,000|4s '09... *87,500
3½s '02 ... *29,750|4½s '11... *96,000
3½s '02 ... *17,500|4½s '13..*157,500
3½s '02 ... *35,000|4½s '14..*142,500
3½s '02..*$52,500
Docking and Dredging Bonds.
4s '05 ...*$50,000|4½s '12..*$37,500
4s '06 ... *55,000|4½s '13... *93,500
4s '09 ... *70,000|4½s '13... *90,000
East Sewerage District Bonds.
5s '97 ...*$2,000|4s '05...*$15,000
4s '02 ... *17,500|4s '13... *32,500
4s '04 ... *22,500
Electric-Light Plant Bonds.
4s '06 ....§$82,500
Fire Department Bonds.
3½s'00 ...*$12,500|4s '05...*$47,500
3½s '01 ... *30,000|4s '06... *55,000
3½s '01 ... *15,000|4s '09... *35,000
3½s '02 ... *35,000|4½s '12... *34,000
4s '04 ... *11,250|4½s '13... *45,000
5s '04 ... *33,750|4½s '13..*136,000
Flushing Tunnel Bonds.
5s '97 ...*$12,000|4½s '02..*$35,000
3½s '00 ... *12,500|4s '04... *54,000
3½s '01 ... *15,000
Garbage Plant Bonds.
4s '08 ....§$130,000
Historical Museum Bonds.
4½s'11 ....*$120,000
Hospital Bonds.
4s '05 ... *$25,000|4½s '14..*$95,000
4½s '11 ... *80,000|4½s '14... *47,500
4½s'12 .. *8,500
Library and Museum Bonds.
5s '97 ...*$20,000|5s '97...§$12,000
Market Bonds.
4½s'13 ....§$135,000
Park Bonds.
5s '96 ...*$6,000|4s '07...*$9,000
5s '97 ... *10,000|4s '08... *9,000
3½s '01 ... *15,000|4s '08... *52,000
3½s '02 ... *17,500|4s '09... *42,000
3½s '03 ... *16,000|4½s '10..*160,000
4s '04 ... *27,000|4½s '11..*288,000
4s '04 ... *95,000|4½s '12..*12,750
4s '05 ... *10,000|4½s '12... *38,250
3½s '06 ... *27,500|4½s '12... *63,750
3½s '06 ... *16,500|4½s '13... *90,000
4s '06 ... *13,750|4½s '14... *95,000
4s '07 ... *12,000|4½s '15..*660,000
4s '07 ... *136,000
Police Department Bonds.
3½s'02 ....*$21,000
Public Library Bonds.
4½s '12..*$25,500|4½s '13..*$27,000
Refunding Bonds.
5s '96 ....§$5,000
School Bonds.
5s '96 ... *$11,000|4s '08..§$182,000
5s '97 ... *14,000|4s '09... *171,500
3½s '01 ... *75,000|4s '10... *86,250
3½s '02 ... *140,000|4s '11... *376,000
4s '03 ... *32,000|4s '12... *51,000
4s '04 ... *90,000|4½s '13..*270,000
4s '04 ... *27,000|4½s '13... *54,000
4s '05 ... *60,000|4½s '14..*475,000
4s '07 ... *216,000
Sewerage Bonds.
4½s '13*$270,000|4½s '14*$522,500
South Sewerage Dist. Bonds.
5s '97 ...*$2,000|4s '07...*$30,000
3½s '01 ... *15,000|4s '08... *32,500
3½s '02 ... *17,500|4s '09... *35,000
4s '03 ... *20,000|4½s '10... *22,500
4s '05 ... *25,000|4½s '11... *40,000
4s '05 ... *30,000
Street Improvement Bonds.
5s '96 ... *$8,000|4s '05..*$100,000
5s '97 ... *8,000|3½s '06...*110,000
3½s '99 ... *12,000|4s '07... *66,000
4s '00 ... *40,000|4s '07... *60,000
3½s '01 ... *48,000|4s '08...*130,000
3½s '02 ... *70,000|4s '09...*262,500
3½s '02 ... *135,000|4½s '10..*262,500
3½s '02 ... *80,000|4½s '11..*280,000
4s '03 ... *45,000
Viaduct Bonds.
4s '05 ... *$50,000|4s '08...*$48,750
4s '06 ... *82,500|4s '08...*162,500
4s '07 ... *165,000|4s '09... *70,000
Viaduct and Bridge Bonds.
3½s '02 ....§$17,500
Water Works Bonds.
5s '96 ... *$5,000|4½s '13*$270,000
West Sewerage District Bonds.
5s '96 ... *$50,000|4s '05...*$50,000
5s '97 ... *6,000|4s '05... *25,000
5s '98 ... *12,000|4s '06... *27,500
3½s '00 ... *12,500|4s '07... *60,000
3½s '01 ... *15,000|4s '08... *165,000
3½s '01 ... *15,000|4s '09... *135,000
3½s '02 ... *17,500|4½s '10... *37,500
4s '03 ... *40,000|4½s '11... *80,000

TOTAL DEBT, SINK. FUND, &C.
Jan. 1 '15. Jan. 1 '14.
Total bonded $ $
debt 12,087,500 11,524,750
Sinking funds. 986,000 947,250
Net debt..x11,101,500 10,577,500
Water debt
(included).. 275,000 295,000
x Margin for bond issues for 1915
is $10,236,703.
On Jan. 1 1915 there was a mort-
gage and note debt of $35,640.
SINKING FUND.—The sinking
fund receives yearly a sum equal to
5% of the original issue of bonds, and
it is required by law that this amount
of the debt shall be retired annually.
CITY PROPERTY.—The city
owns its water-works, and receives
from water rates a larger sum yearly
than the total interest and sinking
fund charges on its water debt. Total
valuation of corporate property on
Jan. 1 '15 was (approx) $45,000,000.

ASSESSED VALUATION.—
1914. 1913.
$ $
Real estate..405,019,060 388,621,375
Personal... 91,323,110 97,802,630
Total.....496,342,170 486,424,005
Tax (per M) 19.82 18.08
1912. 1911.
Real estate$368,654,865$345,052,170
Personal... 91,893,898 97,880,180
Total.....460,548,763 442,932,250
Tax (per M) 15.88 16.30
Since 1911 the true value assess-
ment was inaugurated. Prior to
that only 69% of full value was used.
POPULATION.—In 1910 (Cen-
sus), 373,857; in 1905, 312,948; in
1900 (Census), 285,315.

MILWAUKEE COUNTY.
County seat is Milwaukee.
Hospital Bonds (Tax-exempt).
3½s F-A $12,500c...Aug 1 1916
3½s J-J 21,500c...July 1 1922
Sanatorium Bonds (Tax-exempt).
5s '13 M-S$570,000c.Sept 15 '15-'33
Viaduct Bonds (Tax-exempt).
4s '05 M-S $247,500c.Sept 1 '15-'25
Asylum Bonds (Tax-exempt).
4½s'11 M-N$255,000c..Nov 1 '15-'31
4½s'14 J-J 152,000 Jan 28 '16-'34
4s '14 M S 40,000.. Mar 20 '21-24
Agricultural School (Tax-exempt)
4½s'11 M-N$159,800c..Nov 1 '15-'31
House of Correction (Tax-exemp)
4½s'14 F-A$600,000c...Aug 5 '15-'34
County Home (Tax-exempt).
4½s'12 A-O$198,000c...Oct 15 '15-'32
4s '14 ... 100,000. July 15 '19-'34
GEN. BD. DT. Apr 1 '15 $2,356,300
Debt on land contracts.... 121,034
TOTAL DEBT Apr 1 '15 2,477,334
Sinking fund 154,870
Assessed valuation, real..473,236,357
Assessed val., personal..101,020,286
Total valuation 1914....574,256,643
State&Co.tax(per$1,000)'14...$4.74
Population in 1910 (Census).433,187
INT. at office of County Treas.

MONROE.
This city is in Green County. Inc.
June 1904. Population 1910, 4,410.
Water-Works Purchase Bonds.
4s '07 M-N$79,500c..........1926
(Part due each year)
Street, Sewer & Water Bonds.
5s '08 J-J $14,000c..Jan 1 '16-'28
Improvement Bonds.
5s '13 ... $20,000c..........
BOND. DEBT Apr 1914...$90,000
Assessed val. 1913 5,000,000
Total tax (per $1,000) 1913...$17.50
INT. at Wisc. Nat. Bank, Milw.

NEENAH.
This city is in Winnebago County.
Inc. 1873. Population 1910, 5,734.
Refunding Water Bonds.
4s ... J-J $20,000c....Jan 1 1923
5s '08 J-J 20,000c..Jan 1 '19-'28
4½s'13 J-J 20,000c..Jan 1 '20-'29
High-School Bonds.
4½s'07 J-J $57,030c 1915-1927
Bridge Repair Bonds.
5s '15 aan $3,000 1920-1927
BOND. DEBT Mar 30 '15 $117,000
Assessed valuation 1914....5,156,955
Total tax (per $1,000) 1914...$21.00
INT. payable at City Treas. office.

ONEIDA COUNTY.
Rhinelander is the county seat.
Court-House Bonds (Tax-exempt)
5s '08 J-D $70,000c..June 1 '15-'24
BOND. DEBT Apr 1914...$70,000
Assessed val. '13 (4-5 act.) 9,070,395
State&Co.tax(per $1,000) '13..$12.53
Population in 1910 (Census)..11,433
INT. at County Treasurer's office.

OSHKOSH.
This city is in Winnebago County.
Incorporated April 5 1853. Com-
mission government adopted Dec. 1
1911. Pop'n 1910, 33,062.
School Bonds.
4s A-O $15,000c....Aug 1 1918
4s Oct 36,000c..........1920
3½s Oct 5,000c..........1915
4s '10 Nov 50,000c..........1920
4½s'14 J-D 50,000c...June 1 '16-'25
4½s'15 F-A)$20,000c..Feb 1 '16-'21
10,000c..Feb 1 1915
135,000c..Feb 1 '20-'34
Street Bonds.
4s '09 June $5,000c..........1915
a Water-Wks. Purchase Bonds.
4½s'14)$125,000c..Feb 1 '20-'24
F-A) 415,000c..Feb 1 '25-'34
Refunding Bonds.
4s A-O $91,000c....Aug 1 1918
4s Oct 75,000c....Oct 15 1918
3½s Oct 15,000c..........1915-1917
Voting-Machine Certificates.
4s Jan $4,050.....$650 yearly
Bridge Building Bonds.
4s '04 Dec $50,000c..Dec 1 '15-'24
4½s'13 July 180,000 $10,000 yearly
(Subj. to call aft. 5 yrs. from issue.)
Library Bonds.
4s J'ne $50,000c.....June 6 1918

Fire-Station Bonds.
4s '11 Oct $6,000c....Oct 2 1916
Cemetery Bonds.
4½s'14 A-O)$10,000c..Oct 1 '16-'17
10,000c..Oct 1 '19-'20
Park-improvement bonds..$10,000
BOND. DEBT Apr 26 '15 $1,366,400
Assessed valuation, real..23,876,400
Assessed val., personal.. 6,952,932
Assessed valuation, banks 1,493,750
Total val. '14 (abt. act.)..32,323,082
Total tax (per $1,000) 1914...$15.00
INT. on bonds marked (a) in N.Y.;
(b) City Treas. office or N. Y.; others
in Oshkosh.

PORTAGE.
This city is the county seat of
Columbia County. Incorp. 1854.
Commission government adopted
Feb. 20 1912. Pop. 1910, 5,440.
School Bonds (Tax-exempt).
4½s'14 ... $30,000c....Feb 1 1935
Bridge Bonds (Tax-exempt).
4s '03 Feb $50,000c....Feb 1 1925
§Sewer Bonds (Tax-exempt).
4½s'12 Feb $24,000c..Feb 1 '16-'29
Water-Works Bonds (Tax-exempt).
3½s'12 Feb $15,000c...Feb 1 1921
BOND. DEBT May 1915...$119,000
Assess. val. '14(90% act.)..4,201,754
Tax rate (per $1,000) 1913...$20.00
§ INT. at City Treasurer's office.

PORTAGE COUNTY.
County seat is Stevens Point.
Ref. Railroad (Tax-exempt).
4½s'12 Jan $70,000c.....1916-1922
TOTAL DEBT Apr '15 ... $70,000
Assessed val. 1914........28,289,359
State&Co.tax (per $1,000) '14..$4.75
Population in 1910 (Census)..30,945
INT. at the County Treasury.

PORTAGE CO. DRAIN. DIST.
6s '09 J'ne $80,000c.J'ne 1 '16-'19
BOND. DEBT June 1 '14...$200,700
Cash on hand, &c......... 11,346

PORT WASHINGTON.
This city is the county seat of
Ozaukee County. Incorp. 1882
Water and Light Bonds.
4s M-S $61,000c..Mar 1 '16-'26
Sewer Bonds.
4½s'11 F-A $27,000c..Feb 1 '16-'27
BOND. DEBT Mar 1915.. $87,000
Assessed valuation 1914...2,562,360
Total tax (per $1,000) 1914...$18.50
Population in 1910........3,792

RACINE.
Racine is in Racine Co. Inc.1848,
City wins water suit. See V. 99, p.
138. Int. payable in Racine. Pop.
1910. 38,002.
Sewer Bonds.
4s '03 ... $17,455c..May 1 '16-'23
4½s'09 F-A 14,000c...Feb 1 '16-'29
5s '14 A-O 135,000c..Oct 1 '15-'34
Street Improvement Bonds.
4s '01 ... $12,000c..Mar 1 '16-'21
5s '96 ... 20,000c...July 1 1916
4s '04 J-J 28,334c..July 1 '15-'24
4s '06 ... 29,857c..May 1 '16-'26
4½s'08 ... 36,750c.June 1915-'28
4½s'10 A-O 38,824c..Apr 1 '16-'30
Lake Shore Protection Bonds.
4½s'10 ... $13,898c..May 1 '16-'30
Refunding Bonds.
4s '06 J-J $19,714c..July 1 '15-'26
4½s'10 F-A 25,589c..Feb 1 '16-'30
4½s'12 M-S 34,000c..Mar 1 '16-'32
Cemetery Bonds.
4½s'10 ... $16,000c..Nov 1 '15-'30
School Bonds.
5s '96 ... $4,000c....July 1 1916
5s '97 ... 6,000c..Sept 1 '15-'17
4½s'99 July 8,330.. Mar 1 '16-'19
3½s'99 July1 17,000c...July 1 1919
3½s'01 ... 21,000c.J'ne 12 '15-'21
4s '03 ... 49,445c..May 1 '16-'23
4½s'08 ... 16,715c..June 1 '16-'28
4½s'11 ... 41,412c..Mar 1 '16-'31
4½s'12 M-S 20,778c..Apr 1 '16-'32
4½s'13 M-N 60,250c.....1915-1933
4½s'15 M-S)40,000c.Mar 1 '16-'25
50,000c.Mar 1 '26-'35
—**Garbage-Incinerator Bonds.**
4½s'12 M-N$27,000c..Nov 1 '15-'32
Park-Site Bonds.
4½s'13 M-N$44,527...May 1 '16-'33
BOND. DEBT Apr 1915..$1,120,000
Sinking fund Aug 1914........10,863
Assessed valuation 1914..49,759,719
Total tax (per $1,000) 1913...$14.88

RACINE COUNTY.
County seat is Racine.
Asylum (Int. payable in Racine),
4s '05 F-A $50,500c.Feb 1 '16-'23
BOND. DEBT Apr '14.. $50,500
Ass'd val. '14 (abt. 90%) 83,040,871
Population in 1910 (Census)..57,424

RHINELANDER.
This city is in Oneida County.
Inc. Mar. 20 1894. Pop. '10, 5,637.
City Hall Bonds.
5s '08 M $20,000c.Mar 1 '16-'19
Street Improvement Bonds.
5s M-S $4,000c.Mar 1 '16-'17
High-School-Building Bonds.
5s '12 M-S $38,000c 1921-1923
5s '13 M-S 13,000c 1924-1925
5s M-S 26,000c 1918-1923
Water-Works Bonds.
5s '11 F-A $35,834c....Aug '15-'19
BOND. DEBT Apr 1915..$141,000
Ass'd val. '14 (abt. act.)..$4,435,641
Tax rate (per $1,000) 1914...$27.40
INTEREST payable in Chicago.

SAUK COUNTY.
County seat is Baraboo.
Court-House Bonds(Tax-exempt)
4s '05 Mar $50,000c..Mar 1 '16-'25
Training-Sch. Bds. (Tax-exempt).
4s '10 Apr $18,000c..Apr 1 '16-'24
Asylum Bonds (Tax exempt).
4s '10 Apr $45,000c..Apr 1 '16-'30
4s '10 Sept 20,000c..Sept 1 '16-'25
Road Bonds.
4s '12 July $12,800....Part yearly
BOND. DEBT Mar 26 '15 $145,800
Assess. val. '14 50,524,244
Population in 1910 (Census)..32,869

SHAWANO COUNTY.
Shawano is the county seat.
Insane-Asylum Bonds.
4s '11 M-S$125,000.Mar 20 '16-'31
4s '13 M-S 18,000.Mar 20 '16-'33
BOND. DEBT May 17 '15.$143,000
Ass'd val.1914........26,863,000
State&Co.tax(per $1,000) '14..$5.18
Population in 1910.........31,884

SHEBOYGAN.
This city is in Sheboygan County.
*Water-Works Bonds.
4s '09 M-S $311,000.Mar 1 '16-'29
School Bonds.
4s '98-'00 M-S $40,000.Mar 1 1918
Refunding Bonds.
3½s'02 .... $50,000....Mar 1 1922
4½s'10 M-S $4,000....Mar 1 '16-'27
4½s'11 M-N 26,000....May 2 1931
BOND. DEBT May 10 '15.$511,000
Assessed valuation 1914..18,813,579
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.
x School Bonds.
3½s J-J $28,000 1915-1921
3½s J-J 15,000 1919-1928
City-Hall Bonds.
5s J-J $2,000...$1,000 yearly
Electric-Light Bonds.
5s '09 J-J $26,000c..Jan 1 '16-'28
x Railroad Bonds.
5s J-J $2,400....$600 yearly
BOND. DEBT Mar 1 '15... $73,400
Assess. val. 1914.......2,622,148
Total tax rate (per $1,000) '14 $24.90
Population in 1910...........4,262

x Int. at State Treasury.

SUPERIOR.
This city is situated in Douglas County. Incorp. March 25 1889. Commission government adopted Jan. 23 1912. Pop. 1910, 40,384.
For litigation regarding special impt. bonds, subsequently refunded into 3½s & 4s, see "S. & C." Section for May 29 '09 and V. 93, p. 893.
x School Bonds.
4½s'09J-J $100,000c....Jan 3 1930
4s '10 J-J 100,000c....Sept 1 1929
4½s'13 J-J 65,000c....July 1 1933
Refunding Bonds.
4s '04 F-Ax$162,750c..Feb 2 1924
4½s'05 F-A 211,000c..Aug 1 1925
4s '05 F-A x62,500c..Aug 2 1915
3½s'04 F-A $$72,000c..Feb 17 '17
3½s'04 F-A $100,000c..Feb 1919
3½s'04 F-A $100,000c..Feb 2 1924
x Sewer Bonds.
4s '12 J-J $19,000....July 1 1932
4½s'13 J-J 10,700c...July 1 1923
5s '14 J-J 23,500...July 1 1924
5s '16 Jan 650...Jan 1 1916
5s g'15 J-J 32,000c...Jan 1 1925
GEN. BD. DT. Apr 1915.$1,059,100
Special bonded debt........14,675
TOT. DEBT Apr 1915... 1,073,775
Sinking fund.............6,510
Assessed valuation, real..29,266,263
Assessed val., personal...10,178,245
Tot.ass'd val.'14(abt.act.)39,444,508
Total tax rate (per $1,000) '14.$23.85

INT. on bonds marked ($) at State Bank, Madison; (x) at City Treasurer's office.

TAYLOR COUNTY.
Medford is the county seat.
Court-House Bonds.
4½s'13 J-J $56,000..July 1 '16-'29
TOTAL DEBT July 1 '15....$56,000
Assessed valuation 1914..16,282,308
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 $2,500c..Sept 7 '15-'16
4s '09 J-J 6,000c July 15 '15-'20
4s '11 J-J 2,500c July 15 '15-'17
4s '12 J-J 4,500c July 15 '15-'19
Street-Improv. Bds. (tax-exempt).
4s '06 J-J $9,000c..July 2 '15-'18
4s '08 J-J 15,900c..July 1 '15-'25
4s '10 F-A 7,000c..Aug 1 '15-'21
4s '11 J-J 3,500.July 10 '15-'18
4s '13 J-J 12,000c..July 15 '15-'26
4s '14 F-A 4,000.Aug '15-'18.
Water-Work Bds. (tax-exempt).
4½s'07 F-A $46,000c.Feb 1 '16-'27
4s '09 J-J 5,000c July 15 '15-'19
Bridge Bonds (tax-exempt).
4s '07 J-J $5,500c.July 1915-'19
4s '13 J-J 6,000c July 15 '15-'20
4s '14 A-O 4,000c.Oct 20 '15-'18
School bonds (tax-exempt).
4s '09 J-J $18,500c.Jan 15 '16-'27
BOND. DEBT Apr 1915.. 151,900
Water debt (included).....51,000
Assessment debt (addtl)....10,321
Assess. val. 1914.......8,861,440
Total tax (per $1,000) 1914...$14.27
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-'00$98,007....1915-1927
School Bonds.
4s '98 .... $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 ....
Hospital Bonds.
.s '14 .... $10,000 ....
Street Bonds.
.s '14 .... $4,000................
TOT. BD. DT. Apr 26 '15.$191,000
Assessed valuation........8,400,000
Total tax (per $1,000) 1910..$26.76

WAUKESHA COUNTY.
Waukesha is the county seat.
Asylum Bonds.
3.65s Feb $69,744..Feb 1 '16-'23
BOND. DEBT Sept 1910.. $50,000
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 $25,000c....1916-1925
4s '08 J-D 35,000c.Dec 1 '21-'28
Refunding Water Bonds.
4s '05 A-O $60,000c....1916-1925
Sewer Bonds.
4s '09 J-D $15,000c.Dec 31 '20-'23
4½s'13 A-O 15,000c..Apr 1 '18-'33
28,000.............
School Building Bond.
4s '06 A-O $33,000c..Apr 1 '16-'26
4s '09 J-D 45,000c.Dec 31 '20-'28
4½s'13 A-O 35,000c....1918-1933
Water-Works Impt. Bonds.
4½s'12 A-O $40,000....Apr 1 '26-'29
Bridge Bonds.
4½s'12 A-O $12,000....Apr 1 '16-'17
City Hall Bonds.
4½s'13 A-O $25,000c....1918-1933
BOND. DEBT Apr 7 '15... $340,000
State school loans..........16,600
Assess. val. '14 (abt.½ act.)9,926,653
Tot. tax rate (per $1,000) '14.$25.40
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 $6,000c..$2,000 yearly
4½s'10 M-S 3,500c..$500 yearly.
Sewer Bonds.
4s '00 M-S $5,000c..$1,000 yearly
5s '10 F-A 5,000c..$250 yearly
4½s'10 M-S 4,000c.............
($500 due biennially, incl., to 1920, and $500 thereafter.)
School Bonds.
4s '04 M-S $13,500c..$1,500 yearly
5s '10 M-S 1,500c..$500 yearly
5s M-S 18,000c.............
($1,000 yearly on Mar. 15.)
Street Bonds.
4½s'10 M-S $19,000c..$1,000 yearly
GEN. BD. DT. Mar 24'15.. $73,500
Assessment debt (add'l)....40,000
Assessed val. '14 (abt. act.) 4,031,520
Total tax (per $1,000) 1914..$19.30
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 $3,000c....Feb 1 1916
4½s'07 F-A $12,000c.............
(Maturity $1,000 annually on Feb. 1)
5s '11 M-S $34,824c.Mar 1 '16-'31
5s '12 M-S 6,000..Mar 1 '26-'31
5s '13 M-S 54,000c..Mar 1 '16-'33
5s '15 M-S 15,000c.Mar 1 '21-'35
Sewer Bonds.
5s '08 M-S $60,000c..Mar 1 '16-'27
5s '05 F-A 7,500c.............
(Maturity $750 annually on Feb. 1)
5s '10 M-S $7,500c.Mar 1 '16-'30
5s '11 M-S 10,000c.Mar 1 '21-'30
5s '12 M-S 18,000c.Mar 1 '21-'32
5s '13 M-S 9,474..Sept 1 '15-'32
5s '13 M-S 19,000..$1,000 yearly
5s '13 M-S 27,550....1915-1933
5s '14 M-S 9,000c.Mar 1 '16-'24
5s '15 M-S 6,500c.Mar 1 '16-'25
Street Bonds.
5s '10 M-S $19,688c.Mar 1 '16-'30
5s '12 M-S 9,000....1915-1923
5s '13 M-S 20,000c....1923-1933
Water Bonds.
5s '05 F-A $3,000c.............
(Maturity $3,000 annually on Feb. 1)
5s '11 M-S $5,000..Mar 1 '16-'25
5s '13 M-S 5,000..Mar 1 '28-'32
5s '14 M-S 9,000c.Mar 1 '16-'24
5s '15 M-S 5,000c.Mar 1 '16-'25
Library Bonds.
5s '13 M-S $2,400c....1931-1933
BOND. DEBT Apr 1915.. $404,900
Assessed valuation 1914..15,154,616
Total tax (per $1,000) 1913...$19.99
INT. at John Nuveen & Co., Chicago; Wisconsin Nat. Bank, German-American Bank, Milwaukee; First Nat. Bank in West Allis, Harris Trust & Sav. Bank, Chicago, and West Allis State Bank.

WOOD COUNTY.
Grand Rapids is the county seat.
Asylum Bonds.
4s '09 A-O$124,000c.Apr 1 '16-'29
4½sg'10 J-D 30,000c.Apr 1 '16-'30
BOND. DEBT Apr 28 '15..$154,000
Assessed valuation, real..27,072,400
Assessed val., personal...5,795,200
Total val. '13 (85% act.)..32,867,600
Population in 1910 (Census)..30,583
INT. at Wisconsin Trust Co., Milwaukee, 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.

Counties—	Bonded Debt	Total Debt	Assessed Valuation	Population
Adams	$30,000	$30,000	x$4,930,627	8,604
Brown		333,150	30,163,609	54,098
Door	42,000	42,000	x11,557,600	18,711
Eau Claire	52,833	52,833	†22,264,252	32,721
Florence	32,000	32,000	x4,115,000	3,381
Forest	50,000	65,000	†9,006,407	6,872
Lincoln	79,000	89,000	16,205,338	19,064
Rusk	45,000	45,000	x7,261,061	11,160
St. Croix	35,000	35,000	†24,325,740	25,910
Trempealeau	41,750	41,750	x23,745,305	22,928
Vilas	45,000	45,000	†6,000,000	6,019
Winnebago County	30,000	30,000	†65,763,691	62,116

Below we also give statistics regarding several municipalities which are not represented among the foregoing detailed reports.

Cities, &c.	Bonded Debt	Floating Debt	Assessed Valuation	Tax per $1,000.	Popu. 1910.
Bayfield, (T) Bayfield County	31,000	......	719,960	......	2,692
Beloit (C), Rock County	$69,500	......	*$13422607	x16.70	15,125
Brodhead (C), Green County	57,500	......	1,005,240	....	1,517
Cary, Montreal and Vaughan Joint S. D. No. 1	37,666	None	†4,800,000	......	......
Cranberry Creek Drain. Dist.	76,263	None	......	......	......
Cudahy Sch Dist No 1	77,000	......	4,138,247	......	......
Dandy Creek Drainage Dist.	128,250	......	......	......	......
Eagle River, Vilas County	30,000	......	757,020	......	1,399
E. Milwaukee, Milwaukee Co.	48,000	None	*2,968,255	*17.084+	707
Evansville (C), Rock County	77,000	None	$2,087,000	$16.80	2,061
Hartford (C), Washington Co.	25,000	None	2,729,038	......	2,982
Hudson (C), St. Croix County	45,000	None	†1,603,628	†29.00	2,810
Independance Sch Dist	25,000	......	1607,315	†5.25 +	......
Ladysmith Sch. Dist. No. 1	a60,000	......	......	......	......
Mauston (C), Juneau County	26,000	None	†816,120	†38.60	2,282
Mayville (C), Dodge County	37,000	None	b1,090,255	a17.57	1,793
Menasha City (C), Dodge Co.	127,000	None	x2,861,392	x26.00	6,081
New London (C), Waupaca Co.	63,000	None	†2,447,181	......	3,383
Oconomowoc (C), WaukeshaCo.	52,000	None	*2,496,455	†25.70	3,054
Platteville (C), Grant County	37,000	10,167	*3,869,075	*17.33	4,452
Plymouth (C), Sheboygan Co.	86,681	19,000	*2,469,045	*21.50	3,094
Reedsburg (C), Sauk County	50,000	4,000	†3,062,802	*16.00	2,615
Remington Drainage District	82,500	None	......	......	......
Richland Centre (C), Richland County	46,500	......	z3,052,712	*29.40	2,652
Richland (T) & Richland Center (C), Joint Sch. D. No. 2	y68,000	......	2,000,000	......	......
South Milwaukee (C), Milw.Co.	95,000	......	b2,262,935	a25.00	6,092
Stevens Point (C), Portage Co.	77,000	None	*3,556,473	a29.30	8,692
Stoughton, Dane County	93,700	......	c2,558,336	......	4,761
Tomah (C), Monroe County	82,000	None	*2,365,720	*20.00	3,419
Two Rivers, Manitowoc Co.	45,000	28,000	x2,785,674	x22.40	4,850
Washburn (C), Bayfield Co.	34,158	1,000	†1,240,082	a35.00	3,830
Waterloo (V), Jefferson Co.	32,000	None	†1,358,782	......	1,220
Waupun School District	45,300	None	†2,613,275	†7.71	......
West Milwaukee (V), Milwaukee County	34,280	None	1,967,833	16.80	1,458
Whitewater (C), Walworth Co.	32,000	......	......	......	3,224

(C) City. a Total tax. b 1909 values. c 1910 values. d 1911 figures. x 1912 figures. * 1913 figures. † 1914 figures. ‡ 1915 figures. y 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 Mon. Jan.1917) W. S. Hammond
Secretary of State (1st Mon. Jan. 1917)..Julius A. Schmahl
Treasurer (1st Monday Jan. 1917).........Walter J. Smith
Auditor (1st Monday Jan. 1917).........J. A. O. Preus

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 has no bonded debt, but certificates of indebtedness have been authorized by the Legislature for various purposes. Many are held by the school and other State funds. They run only a few years. The certificate debt Dec. 1 1914 was as follows : $1,125,500 prison buildings; $51,000 inebriate hospital; $221,000 educational buildings; $120,000 national guard armories and $125,000 Itasca Park. Of the total ($1,642,500), $542,000 are held by State funds.
Payment of the above certificates are all provided for by special tax levies except the inebriate hospital certificates, which are payable from the income from the 2% received from liquor licenses issued by local municipalities.
INTEREST on all certificates, with the exception of the hospital certificates, is payable at State Treasurer's office.
PERMANENT SCHOOL FUND.—The school fund on July 31 1914 amounted to $24,668,248 59, including $127,775.85 in cash, $6,038,043 48 in land contracts and $18,502,429 26 in bonds. The permanent university fund on July 31 1914 amounted to $1,605,356 62; swamp land fund to $4,292,789 37 and the internal improvement land fund to $357,601 57.

TAXABLE VALUATION.—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named:

	Taxable Valuation			*Tot. Taxes Levied.	State tax per $1,000
	Real.	Personal.	Total.		
1914	$1,264,638,014	$222,901,827	x1,487,539,841	......	......
1913	1,165,064,616	204,905,686	1,369,970,302	45,763,383	3.80
1912	1,154,269,735	185,489,012	1,339,758,747	37,162,528	2.35
1910	1,013,542,817	181,419,495	1,194,962,312	33,373,921	1.47
1908	898,993,781	166,016,420	1,065,010,201	28,732,636	2.10
1905	708,304,220	144,729,315	853,033,535	22,355,326	1.80
1900	489,213,453	98,803,235	588,016,688	14,963,901	1.60
1895	556,135,887	85,114,394	641,250,281	14,770,864	1.80
1880	203,473,637	54,581,906	258,055,543	4,191,811	1.80
1870	67,221,148	19,912,525	87,133,673	2,783,756	5.00
1861	33,350,057	5,914,683	39,264,740	658,358	4.00

x 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." Besides the foregoing, it's also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 5.—(*Public Debt May Be Contracted.*)—For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax annually sufficient to pay the annual interest 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 dimished until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvements, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes, and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

SECTION 6.—(*Bonds for Public Debt.*)—All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer, in numerical order, so as always to exhibit the number and amount unpaid, and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—(*Application of Loans.*)—The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the Act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—(*Public Debt for State Buildings.*)—For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may, by law, increase the public debt of the State, to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State, and appropriate the money only for the purpose aforesaid, which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality, the only restriction on the debt-making power in the constitution is the following, found in article 9, section 15:

SECTION 15.—(*Municipal Debts in Aid of Railroads.*)—The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds, or to become indebted in any manner, to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made, for the purpose of State and county taxation, previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to *ten per cent* of valuation. Hence the amendment consisted in simply changing the word *ten* and making it *five*.

This is all the constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues which we have not the space to give here.

DRAINAGE BONDS DIRECT OBLIGATIONS OF COUNTY.—The State Supreme Court holds that drainage bonds issued under Sec. 18, Chapter 230, of the general laws of 1905 as amended, are direct and general obligations of the county issuing the same. V. 94, p. 385.

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 th "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. No amendments were passed at the 1915 session of the Legislature.

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.—

1910	2,075,708	1890	1,301,826	1870	439,706
1900	1,751,394	1880	780,773	1860	172,023

CITIES, COUNTIES AND TOWNS IN THE STATE OF MINNESOTA.

Note.—For reports not found in alphabetica order among the following, see "Additional Statements" at end of this State.

AITKEN COUNTY.
Aitken is the county seat.
Funding Bonds.
4½s ___ $50,000 _____
Road and Bridge Bonds.
5½s ___ $16,000 _____
Ditch Bonds.
4s&5s ___ $256,060 _____
5½s&6s ___ 573,396 _____
BOND. DEBT Jan 1 '15.. $901,245
Floating debt _____ 140,158
Assessed valuation, real..5,375,821
Assess. val., personal (incl. moneys and credits) ___ 637,969
Total assessed val. 1914___6,013,790
Population in 1910 _____10,371

ALBERT LEA.
This city is in Freeborn County. Inc. 1878. Population 1910, 6,192.
Bridge Bonds.
4½s'13 J-J $22,000 ___Jan 1 '16-'26
aRef. Bds. $32,000c_Jan 1 1914).
4s '04 J-J $32,000c..Jan 1 1924
Sewer Bonds.
4½s'09 M-S $25,000 ___Sept 1 1929
5s '13 J-J 25,000 ___Jan 1 1931
Public Improvement Bonds.
5s '13 J-J $51,000 ___Jan 1 1931
Funding Bonds.
5s '13 J-J $37,000 ___Jan 1 1931

Water Bonds.
4½s'12 A-O $40,000c___Oct 1 1931
City-Hall Bonds.
4s M-N$10,000c___May 1 1918
GEN. BD. DT. May 1 '14.. $253,500
Assessment debt (add'l) ___ 151,000
Floating debt _____ 125,213
Cash in treasury _____ 28,449
Assessed val. '13 (35% act.)3,191,491
Total tax (per $1,000) 1914___$43.10
a Int. at Harris Tr. & S. B., Chic.

ANOKA.
This city is in Anoka County.
Water and Light Plant Bonds.
4s '09 ___ $60,000 ___1929
4s '11 July 8,000 ___1921-1925
(Subject to call.)
TOTAL BONDED DEBT.___(?)
Population in 1910 _____3,972

ANOKA CO. CON. S. D. No. 13.
4s '13 ___ $25,000 ___July 1 1933
TOTAL DEBT Mar 1915___$25,000

BELTRAMI COUNTY.
Bemidji is the county seat.
Ditch Bonds.
4s '10 ___ $30,000 _____
4s & 5½s'11 321,000 _____
4s '12 118,350 _____

4s '13 ___ 81,000 _____
5s '14 ___ 101,000 _____
5½s'14 ___ 237,000 _____
6s '14 ___ 130,000 _____
5½s'15 M-S 379,000c..Mar 1 '21-'35
Court-House Bonds.
5s J-D $27,000c _____1917
Funding Bonds.
5s ___ $44,000 ___1916 &1919
4½s ___ 129,000 _____1915
GEN. BD. DT. Apr 1915.. $200,000
Ditch debt (add'l) _____ 1,397,350
Sinking fund { County ___ 88,786
{ Ditch ___ 11,823
Assess. val. 1914 _____7,811,778
Real value (est.) _____30,000,000
Moneys and credits (additional, full value) ___ 634,867
State&Co.tax (per $1,000) '14..$20.50
Average tax in county, 1913..*$54.99
Population in 1910 (Census)..19,337
INT. on 5s, 5½s & 6s in N. Y. and Chicago; all other bonds at County Treasurer's office.
§All ditch bonds payable in 15 ann. installments after 5 yrs. from issue, with the exception of the $50,000 4s dated 1912, which are payable in 2 annual installments after 5 years from issue.

BEMIDJI.
This city is in Beltrami County.
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 April 1915. $105,000
State loans (additional) ___ 45,000
Floating debt _____ 47,727
Sinking fund and cash ___ 52,894
Assessed valuation 1914 ___1,640,000
Total tax (per $1,000) 1914..$66.40
Population in 1910 _____5,099
INT. in Chicago and New York.

BLUE EARTH COUNTY.
Mankato is county seat.
Court-House Bonds (*Tax-free*).
5s J-J $35,000c _____1919
Ditch & Drainage Bds. (*Tax-free*)
5s J-J $70,000c ___1915-1921
5s '14 J-D 72,900c..Dec 1 '15-'23
Road Bonds.
5s '14 J-D $19,000c..Dec 1 '15-'23
BOND. DEBT Apr 1915..$201,000
Floating debt _____ 57,395
Assess. val. 1914 _____21,311,133
Real value (est.) _____65,000,000
State&Co.tax(per$1,000) '14..$10.90
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.
Funding (*Int. at Treas. office*).
5s '07 F-A $21,000 ___Aug '15-'16
Refunding Bonds.
5s A-O $25,000c..Oct 1 1917
4s ___ 30,000.Sept 15 '15-'20
Improvement Bonds.
5s '09 ___ $7,500c..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 $75,000c..Feb 1 1934
Street Bonds.
5s '14 F-A $18,500c..Feb 1 1924
BOND. DEBT Apr 26 '15.. $254,000
Assessed val. '14 (2-5 act.).2,237,919
Total tax rate (per $1,000) '14 $14.00
Population in 1910 _____8,526

BRAINERD SCHOOL DISTRICT.
4s J-J $10,000c ___July 1 1921
4½s M-N 35,000c..May 1 1924
4½s A-O 40,000c ___Apr 1 1923
4s July 35,000c July 1 '21-'27
BOND. DEBT Nov 1914..$120,000
Sinking fund _____ 9,158
Assessed val. '13 (¼ act.).2,427,586
Population in 1913 (est) ___10,000
INTEREST on 4s payable at Nat. Bank of Comm., N. Y. City, and on 4½s at 1st Nat. Bk., Chicago

BUHL.
This village is in St. Louis County.
Refunding Bonds (*Tax-free*).
6s g '13 J-D $45,000c ___1915-1916
5s '14 J-D 125,000c June 15 '17-'29
Water, Light & Heat Bonds.
6s g '13 J-D $20,000c _____1916
6s '14 M-S 55,000c.Sept 1 '17-'25
BOND. DEBT Apr 28 '15..$245,000
Floating debt Feb 1915 ___ 100,973
Assess. val. 1914 _____16,021,551
Actual valuation (est.) ___20,201,224
INT. at First State Bank, Buhl, or City Nat. Bank, Duluth.

CARLTON COUNTY.
Carlton is the county seat.
Road Bonds.
-s ___ $65,000 _____
State Loan.
4s July $3,000..July 1 '15-'17
Drainage Bonds.
5s '14 ___ $92,000 _____
BOND. DEBT April 1 '15.. $96,000
Floating debt _____ 29,441
Sinking fund _____ 1,303
Assess. val. '14 _____6,464,641
State&Co.tax(per$1,000) '14.$14.00
Population in 1910 _____17,559
INT. on 4s at State Treas. office.

CASS COUNTY.
County seat is Walker.
Ditch Bonds.
4s '13 ___ $23,000 _____
(Part yearly beginning in 1919.)
5s '15 A-O $30,000..Apr 1 '21-'35
Funding Bonds.
5s June$37,000c _____1919
4s '09 Dec 60,000..Dec 1 '15-'24

Court-House Bonds.
5s A-O $30,000c..Oct 1 1922
State Rural Highway.
5½s'15 __ $300,000..May 1 '21-'30
TOT. BD. DT. Apr 1915.. $480,000
Sinking fund Dec 31 1913___ 24,000
Floating debt Apr 1915 ___ 63,000
Assessed valuation 1913...5,286,227
Money and credits (additional, full value) ___ 179,617
State&Co.tax '12 (per$1,000)..$15.00
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 ___ $20,000c ___Sept 1 1918
Water Bonds.
5s '10 J-J $30,000..July 1 '15-'24
BOND. DEBT Apr 26 '15.. $62,000
Total assessed val. 1914 ___3,857,291
Tax rate (per $1,000) 1914..$18.90

COOK COUNTY.
Grand Marais is the county seat.
Court-House Bonds.
4s '11 J-J $45,000..July 1 '16-'31
Road and Bridge Bonds.
6s F-A $60,000c..Aug 1 1931
Railroad Bonds.
-s ___ $100,000...July 31 1943
Refunding Bonds.
-s ___ $2,000 ___July 1 1915
-s ___ 5,000 ___Dec 1 1918
-s ___ 3,000 ___May 15 1918
TOT. BD. DT. Apr 23 '15. $215,000
Assessed valuation 1914...2,031,620
Moneys and credits (additional, full value) ___ 19,680
State&Co.tax(per$1,000) '14..$29.11
Population in 1910 _____1,336
INT. at Merchants' Nat. Bank, St. Paul.

COTTONWOOD COUNTY.
Windom is the county seat.
Court-House Bonds.
4s g M-S $85,000c _____1925
GEN. BD. DT. Apr 1915.. $85,000
TOT. BD. DT. Apr 1915.. 150,000
Sinking fund _____ 25,000
Assessed valuation 1914..11,543,343
Money and credits (additional, full value)___1,012,861
State&Co.tax(per $1,000) '14..$9.25
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.
Armory Bonds.
4s '14 ___ $15,000 _____
aBridge Bonds.
5s '08 M-N $7,500c...Nov 2 1918
Improvement Bonds.
5s J-D $24,000c ___Dec 1 1918
5s '08 M-N a6,000c...Nov 2 1918
Park Bonds.
4½s'11 F-A $15,000c...June 1 1921
Refunding Bonds.
5s '15 J-J $10,000c ___June 1 1925
GEN. BD. DT. Apr 9 '15.. $80,000
Spec. assess. debt (add'l) ___ 51,500
Floating debt _____ 15,000
Sinking fund _____ 5,000
Assess. val. '14 (1-3 act.)..2,300,000
Total tax (per $1,000) 1914...$60.00
INT. on bonds marked (a) at Northwestern Nat. Bank, Minneapolis; on other bonds at Hanover Nat. Bank, N. Y. City.

CROOKSTON IND. S. D. NO. 1.
Refunding Bonds.
4s '05 July $12,000 _____1920
4s '08 July 20,000c ___June 1 1923
4s '09 July 18,000..July 1 '26-'28
4½s'12 June 75,000c ___June 1 1927
BOND. DEBT Mar 27 '15. $236,000
Assessed valuation 1914...2,276,131
Sch.tax rate(per $1,000) '14__ $28.80
INT. at State Treas. office.

CROW WING COUNTY.
Brainerd is the county seat.
Drainage Bonds.
4s ___ $21,631 ___1915-1918
Funding Bonds.
6s June $55,000 _____1919
Refunding Bonds.
5s '15 J-J $10,000 ___June 1 1925
Refunding Bridge Bonds.
4s July $42,000 ___1915-1920
Funding Railroad Bonds.
4s July $100,000 ___1923-1932
Refunding Court-House Bonds.
4s J-J $10,000...July 1 '17-'22
4s July 30,000 _____1927
GEN. BD. DT. Feb 28 '15. $237,000
Drainage debt (add'l) ___ 21,631
Sinking fund _____ 6,176
Assessed val. '14 (¼ act.).13,648,050
Money and credits (additional, full value) ___ 765,547
State&Co.tax (per$1,000) '14..$12.00
Population in 1910 _____16,861
INT. on funding railroad bonds at State Treasurer's office; other bonds at First Nat. Bank, St. Paul.

DULUTH.
This city is in St. Louis County. Incorp. 1887. Commission gov't became effective Apr. 14 1913. On Feb. 6 1912 $700,000 4½% municipal light and power plant bonds were voted, but never issued. V. 94, p. 1263. Population 1910, 78,466.
Bridge Bonds.
4s g '05 M-S$100,000c...Mar 1 1930
General Fund Bonds.
5s '88 M-S$185,000c...Sept 1 1918
5s '93 M-N200,000c...Nov 1 1923
4½s'90 J-J 100,000c...Jan 1 1920
4½s'92 M-N100,000c...Nov 1 1922
4½s'96 J-J250,000c...July 1 1926
Permanent Revolving Bonds.
4s '01 J-J $99,000c...Jan 1 1931
4s g '10 5% J-J 50,000c...July 1 1940

DULUTH (Con.)
Refunding Bonds.
4½s'97 J-J $113,000c....Juy 1 1927
4s '98 A-O 70,000c....Apr 1 1928
4s '01 M-N 50,000c....May 1 1931
4½s'14 J-J 400,000c....Jan 1 1944
Refund. Water & Light Bonds.
4s g'06 A-O$295,000c....Apr 1 1936
Water and Light Bonds.
5s g '96 J-J$1,106,000c..July 1 1926
4s '98 A-O 955,000c....Apr 1 1928
4s '02 J-J 60,000c....Jan 1 1932
4s '02 M-N140,000c....Nov 1 1932
4s g'04 M-S 50,000c....Mar 1 1934
4s g'05 M-S 140,000c....Mar 1 1935
4s '10 A-O 375,000c....Apr 1 1936
4½s'11 A-O200,000c....Apr 1 1941
5s '13 M-S 80,000c..Sept 1 '15-'18
Park Bonds.
4s '90 J-J $70,000c....Jan 1 1920
4s '91 J-J 242,000c....Jan 1 1921
4s g '90 J-J 50,000c....July 1 1939
4s g '10 M-S 50,000c....Sept 1 1940
4½s'11 M-S 50,000c....Sept 1 1941
4½s'12 A-O 50,000c....Apr 1 1942
4½s'13 A-O 50,000c....Oct 1 1943
4½s'15 J-J 50,000c....Jan 1 1945
GEN. BD. DT Mar31 '15 $2,329,000
Special assess. debt(add'l) 275,000
General sinking fund (ex-
clusive of W.&L.S.F.). 438,384
Water debt (additional)._ 2,600,000
Light debt (additional)__ 801,000
Assessed valuation 1914.*72,672,262
Real value (estimated)__161,498,829
Total tax rate(per $1,000) '14.*$34.90

$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 4½s of 1910 given below were declared valid by the State Supreme Court on Dec. 5 1913. V. 97, p. 1761.
Building Sites & Equipment.
5s F-A$160,000c....Aug 1 1921
5s M-S 100,000c....Sept 1 1922
5s M-N153,000c....May 1 1923
5s J-D 150,000c....June 1 1924
4½s J-J 140,000c....Jan 1 1921
4s g '04 A-O 125,000c....Oct 1934
(Subject to call Oct. 1 1924.)
4½s'10 F-A 200,000c....Feb 1 1940
(Subject to call after Feb. 1 1930.)
4½s'13 F-A$200,000c....Aug 1 1943
(Subject to call after Aug. 1 1933.)
4½s'15 J-J 100,000c....Mar 1 1945
(Subject to call Mar. 1 1935).
BOND. DT. Apr 1 1915 ..$1,328,000
Sinking fund 48,916
Assessed val. '14 (½ act.) 53,755,533
School tax rate (per $1,000) '14—
Maintenance $5.70
New construction 2.05
Interest and sinking fund 1.78
Teachers' pension fund .10
INT. at Am. Exch. Nat. Bk., N.Y.

FAIRMONT.
This city is in Martin County. Property of water and light, incl. real est., valued at $151,981. Other city bldgs. and real est., $135,971.
Water and Light Bonds.
5s M-Na$11,000c....1926
4s F-A 10,000c....1929-1933
5s F-A a10,000c....1929
4s F-A a10,000c....1929
4s ann 30,000c....1930
Permanent Improvement Bonds
5s --- 10,000....Sept 1 1925
5s --- 10,000....Nov 1 1928
City-Hall Bonds.
4s ann $20,000....1926
GEN. BD. DT. Apr 1915.. $40,000
Water & light debt (add'l) x61,000
Floating debt 7,746
Sinking fund 5,187
Assessed val. '14 (½ act.) 1,218,639
Total tax rate(per $1,000) '14.$50.00
Population in 1910 2,958
INT. on bonds marked (a) in Minneapolis; on other loans to State.
x Water and light bonds are taken care of by Water and Light Commission. The city is not taxed to pay either interest or bonds.

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 g '14 J-J $80,000c..Jan 1 '17-'29
Refunding Water Bonds.
4s --- $5,000
BOND. DEBT Mar 1915.. $85,000
Assess. debt (add'l) 25,000
Assess. val. (35% act.) 3,225,000
Total tax (per $1,000) 1914..$41.20
INT. on water-works bonds payable at Chase State Bk. of Faribault.

FARIBAULT COUNTY
Blue Earth is the county seat.
Ditch Bonds.
4½s J-J $5,000c
($3,000 due yearly on July 1.)
4½s J-J $8,000c
($6,000 due yearly July 1.)
4½s&5½s J-J 28,000
4s '11 J-J 29,000
($2,000 yearly on July 1 beg. 1916).
4s '11 J-J $12,000c
$800 yearly on July 1 beg. 1916.)
4s '11 J-J $68,000c
($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 --- 125,000
4s '14 --- 147,000

5s '15 J-J $17,000c....July 1 '23-'30
5s '15 J-J 7,000..July 1 '22-'29
5s '15 J-J 8,000..July 1 '27-'34
5s '15 J-J 4,000..July 1 '27-'34
5s '15 J-J 4,000..July 1 '22-'29
5s '15 J-J 10,000..July 1 '20-'29
County has no general bonded debt.
Ditch debt April 1915.. $580,000
Assessed valuation, real..13,513,207
Assessed val., personal... 1,974,308
Tot. val.'14 (abt. 1-3 act.)15,487,515
Money and credits (additional, full value) 1,780,016
State&Co.tax (per $1,000) 14..$8.75
Average tax in county, 1914.*$27.23
Population in 1910 19,949
INT. at First Nat.Bk., Blue Earth.

FERGUS FALLS.
This city is in Otter Tail County.
Water-Works Bonds.
4s --- $60,000..July 1 '18-'24
4s '13 --- 55,500
Water and Light Bonds.
4s --- $24,000..July 1 '19-'26
BOND. DEBT Apr 25 '15..$115,500
Assessed val 1914 (est)..2,165,000
Total tax (per $1,000) 1914..$43.10
Population in 1910 6,887

FERGUS FALLS SCHOOL DIST.
All bonds are tax-exempt.
Refunding Bonds.
4½s M-N$11,000c....May 1 1920
4s '14 July 13,000....1919-1932
School Bonds.
4s M-N$45,000c....Nov 1 1919
4s '14 July 45,000c....1919-1933
BOND. DEBT Apr 1 '15.. $114,000
Assess. val. '14 (1-3 act.)..1,853,945
School tax (per $1,000) 1914..$20.90
Population in 1914 (est.) 7,000
INT. at Harris Tr. & S. B., Chic.

FREEBORN COUNTY.
Albert Lea is the county seat.
Ditch Bonds.
4.9s'15 J-J $50,000..July 1 '18-'24
BONDED DEBT Apr 1915 $140,204
Assessed valuation 1914..17,118,394
Population in 1910 22,282

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 $8,000c....May 1 1919
High Wagon Bridge Bonds.
5s J-J $40,000c....July 1 1924
Water-Works (Part yearly).
4s '06 --- $44,000c....July 1 1930
4s '14 --- 20,000c....July 1 1934
GEN. BD. DT. Apr 1915.. $68,000
Water debt (additional) 51,000
Assess. val. '14 (1-3 act)..1,032,395
Total tax (per $1,000) 1914...$45.80
INTEREST payable in Hastings.

HENNEPIN COUNTY.
County seat is Minneapolis.
Bridge Bonds.
4½s'87 M-S $75,000c....Sept 1 1917
4½s'89 M-S 35,000c....Sept 1 1919
Court-House & City-Hall Bds.
4½s'87 J-J $335,000c....July 1 1917
4½s'91 J-J 315,000c....July 1 1921
4½s'94 A-O 600,000c....Apr 2 1924
4½s'95 A-O 400,000c....Apr 1 1925
4s '90 J-J 100,000c....Jan 1 1920
Drainage District Bonds.
4s J-J $2,500c....July 1 1915
4s A-O 7,200..July 1 '15-'17
4s J-J 15,950c..July 1 '15-'18
4s J-J 11,600c..Jan 1 '16-'20
4s J-J 8,150c..Jan 1 '16-'21
4s J-J 30,200c..Jan 1 '16-'24
4½s'14 21,600c..Jan 1 '16-'25
GEN. BD. DT. Apr 1 '15.$1,869,000
Assessment debt (add'l) 97,200
TOTAL DEBT Apr 1 '15.. 1,957,200
Sinking fund 388,454
Assessed value, real....175,309,445
Assessed value, personal. 41,751,827
Total val. '14 217,061,272
Moneys & credits (additional, full value) 51,231,468
State & Co. tax (per $1,000)'14..$8.45
Value of Co. property '14..$1,953,575
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.
5½s'99 --- $50,000....Jan 1 1919
Road and Bridge Bonds.
5s'00-04 Dec $31,000..Dec 1 '20 & '24
4½s'13 ann 286,000c..July 1 '18-'32
BOND. DEBT Feb 1 '15.. $367,000
Other indebtedness 21,170
TOTAL DEBT Feb 1 '15.. 388,170
Cash on hand (co. funds).. 111,173
Cash in other funds 91,022
County's resources (incl. cash) 508,849
Assessed valuation 1914..26,103,058
Money and credits (additional, full value) 516,996
County tax (per $1,000) 1914..$9.20
Average tax in county, 1914.*$25.15
Population in 1910 17,208

ITASCA CO. SCH. DIST. NO. 1.
Building Bonds.
4s '13 A-O $40,000....Oct 1 1928
5s --- 14,000c....1915-1921
5s --- 35,000c....1926
Funding Bonds.
5s --- $70,000c....1915-1924
BOND. DEBT Mar 30 '15.. $159,000
Assess. val. '14 $3,875,580
Population in 1914 (est.) 9,000
INT. payable in Minneapolis.

ITASCA CO. IND.'S. D. NO. 2.
School-Bldg. Bonds (Tax-free).
4s '06 July $76,000r
($6,000 yearly until 1920 and $40,000 in 1921.)
5s '09 F-A $35,000c....1924
BOND. DEBT Mar 27 '15 $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 at State Treas. office; on 5s at First Nat. Bank of Coleraine.

JACKSON COUNTY.
Jackson is the county seat.
Court-House Bonds.
4s July $65,000....1915-1927
County bond debt Mar '15 $65,000
Ditch debt (additional)__ 753,275
Assessed valuation, real__ 11,889,300
Assessed val., personal__ 1,586,549
Total valuation 1914.....13,475,849
Money and credits (additional, full value) 969,007
State & Co. tax (per$1,000) '14.$8.92
Average tax in county, 1914.*$24.37
Population in 1910 14,491
INT. on court-house bonds at State Treas. office; on ditch bonds in N.Y., Chicago and Minneapolis.

KANDIYOHI COUNTY.
Willmar is the county seat.
Drainage Bonds.
3s '06 --- $33,283...July 1 1915
3s '07 --- 16,936...July 1 1915
4s '09 --- 12,418...July 1 1917
4s '12 --- 20,000...July 1919-'20
(All of the above bonds were issued to State of Minnesota.)
Drainage Bonds.
4½s'09 --- $28,357.67 July 1 1916
4½s'09 --- 11,157.71 July 1 1918
4½s'10 --- 24,100...July 1 1919
4½s'10 --- 22,100...July 1 1920
4½s'12 --- 70,000..July 1 '24-'28
4½s'12 --- 15,000...July 1 1922
TOT. BD. DT. May 1915..$253,342
Sinking fund 73,439
Assess. val. 1914 (25% to 40% actual) 11,252,471
Moneys and credits (add'l) full value
State&Co.tax(per$1,000) '14..$8.05
Population in 1910 18,969

KITTSON 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. BD. DT. Apr 29 '15..$24,000
Ditch debt (add'l) Sept '14..345,133
Assessed valuation 1914..6,467,924
Money and credits (additional, full value) 518,591
State&Co. tax(per $1,000)'14.$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 $150,000c..Jan 1 '19-'33
5s semi-ann 186,000c
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
4½s'12 J-J 50,000....1932
Jail-Building Bonds.
4s '10 July $25,000....1930
GEN. BD. 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.
aRoad and Bridge Bonds.
6s July $8,000c...July '15-'16
Court-House Bonds.
4s '05 July $40,000r..July 1 '20-'24
Jail Bonds.
4s July 1 $5,000c....July 1 1920
BOND. DEBT Mar 1915.. $53,000
Assessed valuation 1914..3,765,511
Money and credits (additional, full value) 93,055
State & Co. tax'14(per$1,000) $17.80
Average tax in county 1914..*$50.95
Population in 1910 8,011
a Int. at Nat. Park Bk., N.Y.City.

LITTLE FALLS.
This city is in Morrison County. Inc. in 1889. Popula'n 1910, 6,078.
Fire-Department Bonds.
5½s'91 Aug $15,000c....Aug 1 1921
Sewer Bonds.
5s g '92 J-J $15,000c....Aug 1 1922
Funding Bonds.
4½s'02 A-O $41,000c....Apr 1 1932
Bridge Bonds.
4½s'02 A-O$35,000c....Apr 1 1932
4½s'03 J-J x5,000c....Jan 1 1933
x Improvement Bonds.
5s '04 J-J $10,000c....Aug 1 1931
BOND. DEBT Dec 31 '14.. $116,000
Sinking fund Oct 1 '14 14,998
Assessed val. '14 (½ act.)..1,761,214
Moneys & credits (add'l) '14 790,060
Total tax (per $1,000) 1914 ..50.00
INT. on bonds marked (§) at First Nat. Bk., N.Y.; (z) at Nat. Bank of Commerce, Minneapolis.

MANKATO.
Mankato is situated in Blue Earth County. Incorporated 1868. Commission government adopted April 26 1910. Population 1910, 10,365.

4s '14 --- $50,000
Refunding Bonds.
3½s'99 F-A $15,000....Aug 1 1919
4s '07 July 621,430...July 1 '15-'26
3½s'99 A-O a8,000....Oct 1 1919
4s '00 J-J a12,000....Jan 1 1920
4s '09 July 7,000c....July 1 1921
† Refunding Water Bonds.
4½s'09 J-D $40,000....Dec 1 1929
BOND. DEBT Apr 1 '15...$184,400
Water debt (included) 67,000
Assessed valuation 1914..4,250,000
(Assessment of real estate about 2-5 actual value; per. prop. about 1-3).
Value of city property 1914.$800,000
Total tax (per $1,000) 1914..$45.30
INT. on bonds marked (a) at Nat. Bank of Republic, N.Y.; (b) at State Treasury; (†) in Chicago.

MARSHALL COUNTY.
County seat is Warren.
Ditch Bonds.
4½s'08 --- $37,000..July 1 '15-'18
4s '08 --- 15,870..July 1 '15-'28
4s '10 --- 164,328..July 1 '15-'30
5s '10 --- 15,600..July 1 '16-'20
5s '10 --- 150,000..Sept 1 '16-'30
5s '11 --- 300,000..Jan 2 17-'31
5½s'12 --- 247,000..May 1 '18-'32
5½s'12 --- 97,000..Oct 1 '18-'32
5½s'13 --- 67,000..June 1 '25-'33
5½s'13 --- 52,000..Oct 1 '19-'33
5½s'14 --- 27,000..Mar 1 '29-'34
6s '14 --- 182,000..Feb 1 '21-'35
Refunding Bonds.
5s '85 June$10,000r...June 15 1915
GEN. DEBT Apr 26 '15.. $10,000
Ditch debt (additional)..1,335,798
Assessed valuation 1914..10,311,846
Money and credits (additional, full value) 898,115
Average tax in county 1914..*$35.30
Population in 1910 16,338

MARTIN COUNTY.
The county seat is Fairmont.
Ditch and Drainage Bonds.
4½s --- $3,125....Oct 1 1915
5s --- 19,361..Nov 1 '15-'27
5s --- 98,000c..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
5s --- 12,134..Oct 2 '15-'28
5s --- 65,000..Oct 2 '17-'30
5s '12 J-D 125,000..June 1 '16-'30
4s '12 --- 79,000..July 1 '17-'30
4s '13 --- 51,000
4s '14 --- 96,500
6s '14 --- 38,000
5½s --- 50,000
County has no general bond. debt.
Drainage debt May 1 '15.. $879,650
Assessed val. 1914 14,271,173
Money and credits (additional, full value)..1,285,343
State&Co.tax '14 (per $1,000)..$8.70
Average tax in county 1914..*$30.90
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 $110,000c....July 1 1915
4s '87 F-A 390,000c....Feb 15 1917
4s '89 M-S 30,000c....Mar 15 1919
4s '03 J-J 50,000c....July 1 1933
4s '04 J-J 165,000c....Jan 1 1934
4s '12 M-S 200,000c....Mar 1 1942
4s '13 M-N650,000c....1939
Court-House and City Hall Certificates—See note below.
4s '03 M-S $225,000c..Jan 1 '16-'33
3½s'05 J-J $250,000c..Jan 1 1935
Parks.
4s '89 M-N165,000c.M&N 1 1919
4s '92 J-J 40,000c..Apr 30 1922
4s '93 J-J 20,000c....May 1 1923
3½s'02 J-J 70,000c....Apr 1 1932
4s '07 J-J 150,000c....July 1 1937
4s '08 J-J 150,000c....July 1 1938
4s '09 J-J §100,000c....July 1 1939
4s '09 A-O 50,000c....Apr 1 1940
4½s'11 M-S 50,000c....Mar 1 1941
4½s'11 A-O 100,000c....Apr 1 1941
4s '11 M-N250,000c....May 1 1941
4s '12 M-S 100,000c....Mar 1 1942
4s '12 M-N 50,000c....May 1 1942
4s '12 F-A 150,000c....Aug 1 1942
4s '13 J-D 75,000c....June 1 1918
4s '13 M-N 50,000c....1939
4s '14 A-O 75,000c....Apr 1 1944
4s '14 J-J 25,000c....July 1 1944
Fire Department.
4s '87 A-O $50,000c....Apr 1 1917
4s '90 J-D 15,000c....July 13 1920
4s '09 J-J §100,000c....July 1 1938
4s '09 --- 25,000c....July 1 1940
4s '11 --- 25,000c....July 1 1921
4s '11 --- 25,000c....July 1 1921
4s '13 J-D 25,000c....June 1 1923
4s '13 --- 25,000c....July 1 1932
4s '14 J-J 25,000c....July 1 1944
4s '14 --- 25,000c....Nov 1 1939
Sewers.
4s '86 J-J $35,000c....July 15 1916
4s '87 A-O 120,000c....Apr 1 1917
4s '87 A-O 40,000c....Dec 1 1917
4s '88 J-J 90,000c....Aug 1 1918
4s '08 J-J 250,000c....July 1 1938
4s '08 J-D 250,000c....Dec 1 1938
4s '11 M-N275,000c....May 1 1941
4s '12 M-S 175,000c....Mar 1 1942
4s '13 J-D 150,000c....June 1 1918
4s '13 M-N150,000c....1939
4s '14 A-O 50,000c....Apr 1 1944
Enlarging Sewers.
4s '14 --- $50,000....Apr 1 1944
4s '14 --- 100,000....Oct 1 1944
Waterworks.
4s '86 J-J $120,000c....July 15 1916
4s '87 A-O 330,000c....Apr 1 1917
4s '88 F-A 170,000c....Aug 1 1918
4s '90 J-J 50,000c....Jan 15 1920
4s '95 J-J 200,000c....Jan 1 1925
4s '97 J-J 200,000c....Jan 1 1927
3½s'02 J-J 250,000c....Jan 1 1932
3½s'03 A-O 450,000c....Apr 1 1933
4s '11 A-O 500,000c....Apr 1 1941
4s '13 J-D 300,000c....June 1 1920
4s '13 J-D 200,000c....June 1 1923

MINNEAPOLIS.—(Concluded.)

Permanent Impts. (City's portion)

4s '87	A-O$100,000c.....Apr 1 1917
4s '87	F-A 100,000c...Aug 15 1917
4s '89	M-S 170,000c...Mar 15 1919
4s '89	M-N125,000c...May 15 1919
4s '89	J-D 100,000c...June 20 1919
4s '90	J-J 55,000c...Jan 15 1920
4s '92	J-J 187,000c...July 1 1922
4s '03	J-J 75,000c...July 1 1933
4s '04	J-J 75,000c...Jan 1 1934
4s '07	J-J 400,000c...July 1 1937
4s '08	J-J 75,000c...July 1 1938
4s '09	J-J $67,000c...Jan 1 1939
4s '11	M-N 75,000c...May 1 1941
4s '11	J-D 75,000c...Dec 1 1941
4s '12	M-S 200,000c...Mar 1 1942
4s '12	M-N 25,000c...May 1 1942
4s '13	M-N 50,000c.........1939
4s '14	A-O 100,000c.....Apr 1 1944
4s '14	A-O 150,000c.....Apr 1 1944

Work-House Bonds.

4s '87	A-O $20,000c.....Apr 1 1917
4s '87	J-D 10,000c.....Dec 1 1917
4s '13	J-D 27,500c.....June 1 1918

Armory Bonds.

4s 03 A-O$150,000c.....Oct 1 1933

Permanent Impt. Rev. Fund.

4s '87	A-O$150,000c.....Apr 1 1917
4s '88	F-A 155,000c.....Aug 1 1918
4s '88	J-D 50,000c...Dec 15 1918
4s '89	F-A 100,000c.....Feb 1 1919
4s '89	M-N 50,000c.....May 5 1919
4s '90	J-J 50,000c...Jan 15 1920
4s '90	J-J 200,000c.....Nov 1 1920
4½s'91	J-J 245,000c.....July 1 1920
4s '01	J-D 150,000c.....June 1 1931
4s '03	J-J 175,000c...July 1 1933
4s '04	J-J 175,000c...Jan 1 1934
4s '07	J-J 250,000c...July 1 1937
4s '08	J-J 250,000c...July 1 1938
4s '09	J-J $100,000c...July 1 1939
4s '11	M-N225,000c.....May 1 1941
4s '12	J-D 325,000c...June 1 1942
4s '13	J-D 50,000c...July 1 1918

City-Hall and Court-House.

4½s'87	J-J $250,000c...July 1 1917
4s '90	J-J 200,000c...Jan 1 1920
4½s'91	J-J 250,000c...July 1 1921
4½s'92	J-J 50,000c...Jan 1 1922

City Hospital.

4s '92	J-J $25,000c...July 1 1922
4s '93	J-J 75,000c...July 1 1923
4s '11	J-J 200,000c...July 1 1941
4s '12	J-J 200,000c...July 1 1941
4s '13	J-D 125,000c...June 1 1918
4s '13	M-N 50,000c.........1939
4s '14	A-O 75,000c.....Apr 1 1944
4s '15	A-O 47,500c.....Jan 1 1945

Schools.

4s '85	J-J $80,000c...July 1 1915
4s '87	A-O 50,000c...Oct 15 1917
4s '89	M-N125,000c...May 15 1919
4s '89	A-O 75,000c...Oct 15 1919
4s '90	J-J 50,000c...July 15 1920
4s '95	J-J 100,000c...July 1 1925
4s '96	J-J 100,000c...July 1 1926
4s '07	J-J 200,000c...Jan 1 1927
3½s'99	J-J 200,000c...Jan 1 1929
3½s'03	J-J 200,000c...Jan 1 1933
4s '05	J-J 200,000c...Jan 1 1935
4s '07	J-J 441,000c...July 1 1937
4s '09	J-J §156,000c...Jan 1 1939
4s '09	J-J §460,000c...July 1 1939
4s '10	J-J 307,700c...Jan 1 1940
4s '10	J-J 68,300c...July 1 1940
4½s'11	M-N 250,300c...May 1 1941
4s '11	M-N666,400c...May 1 1941
4s '11	--- 42,000c...Jan 1 1940
4s '11	--- 158,000c...July 1 1940
4s '12	M-S 500,000c...Mar 1 1942
4s '12	A-O 200,000c...Oct 1 1942
4s '13	J-J 150,300c...Jan 1 1943
4s '13	J-D 299,500c...June 1 1918
4s '13	M-N325,000c.........1939
4s '14	A-O 500,000c.....Apr 1 1944
4s '13	--- 125,000c...June 1 1920
4s '13	--- 500c...June 1 1923
4½s'15	J-D 350,000c...Dec 1 1934

Library Fund.

4½s'85	J-D $60,000c...Dec 1 1915
4s '86	J-D 40,000c...Dec 15 1916
4½s'13	M-N 40,000c...Nov 1 1943

Police Bonds.

4s '87 A-O $30,000c.....Apr 1 1917

General Fund.

4s '07 J-J $100,000c.....July 1 1937

Voting Machine Bonds.

4s '08	J-J$$116,200c...July 1 1928
4½s'11	J-J 42,000c...July 1 1931

Playground Bonds.

4s '12 M-N$80,000c....May 1 1942

Crematory Bonds.

4s '11 J-J $50,000c...July 1 1941

Bassett's Creek Bonds.

4s '13	M-N$25,000c.........1939
4s '14	A-O 50,000c.........Apr 1 1944

Municipal Bath Bonds.

4s '13 M-N$15,000c.........1939

River Terminal Bonds.

4s '14 A-O $75,000c.....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.

	May 6 '15.	Sept. 30 '14.
	$	$
Bonded debt..	23,104,214	21,987,200
Sinking funds.	3,887,339	3,923,630
Net debt..	19,216,875	18,063,570
Water dt. incl.	2,620,000	2,650,000

The bonded debt as given above includes the new City Hall and Court-House certificates, for the payment of which a special tax is levied each year. These on May 6 1915 amounted to $175,000.

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds, the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this

provision there was raised by taxation for the sinking fund in 1914 (to be collected in 1915) $196,303 30. The sinking fund is larg 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 waterworks 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 1914 was $488,000; current expenses for water-works in 1914 were (est.) $268,000.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation and tax rate have been:

Years—	Tax Valuation.	Tax Rate per$1,000
Dec. 31 1914..	$196,303,280	$35.77
Dec. 31 1913..	219,669,533	35.76
Dec. 31 1912..	213,398,439	32.19
Dec. 31 1911..	198,910,208	31.73
Dec. 31 1909..	179,065,989	31.03
Dec. 31 1905..	138,690,490	29.75
Dec. 31 1900..	99,492,054	27.40
Dec. 31 1890..	136,944,372	19.30
Dec. 31 1885..	77,468,267	19.60
Dec. 31 1879..	23,415,733	14.50

For 1914 valuation of real estate (40% actual) was $156,460,706, and of personal property (25, 33⅓ and 40% actual), $39,842,574. In addition to these the valuation of moneys and credits in 1914, which are assessed at full value, was $48,003,335.

The tax rate for 1914 on which taxes are collected for the year 1915 was $35.77, and includes city tax, $26.40; State tax, $4.75; county tax, $2.70, and aver. ward fund tax, $1.92.

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.

	--- $40,000c.........1920
TOT. BD. DT. Apr 1915..	$180,300
Ditch bonds (included)..	65,300
Assessed valuation 1914..	10,839,961
Money and credits (additional, full value)..	1,180,300
State & Co. tax (per$1,000)'14..$13.25
Average tax in county, 1914..	$35.63
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 $2,500c.....Dec 1 1915

Ditch Bonds.

5s '12	J-D $15,000c. Dec 1 '17-'31
4s '12	--- 7,600..........
4s '14	--- 12,000..........
CO. BD. DT. Apr 25 '14..	$5,000
Ditch debt (additional)..	76,350
Assessed val. 1913..	9,154,150
Money and credits (additiona 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 $20,000c...Jan 2 1919
6s '10	F-A 15,000c...Feb 15 1920
6s '13	M-N140,000c...May 1 1928
BOND. DEBT Mar 30 '15 $175,000
Assess. val. '14 (1-3 act.)..7,859,132
Sch. tax rate (per $1,000) '14..$14.15
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 $5,682r. July 1 '15-'17
5s '11	A-O 35,000c. Apr 1 '18-'22
County has no general bonded debt.
Ditch debt April 1915..	$40,682
Sinking fund Mar 29 1915..	12,836
Assessed valuation, real..14,817,999
Assessed val., personal..	2,891,126
Total val 1914 (1-3 act.)..17,709,125
Money and credits (additional, full value)..	2,328,619
State & Co. tax (per$1,000)'14 $10.70
Average tax in county 1914..*30.90
Population in 1910..	4,3036

INT. on 5s at Chase Nat. Bank, N.Y.

OWATONNA.

This city is in Steele County.

Light-System Bonds.

5s '13 A-O $10,000c.$1,000 yearly

Refunding Library Bonds.

5s '13 J-J $15,000c.....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....$41.00
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.

BONDED DEBT APRIL 26 1915—
Assumed from Red Lake Co. $14,892
State Loan County bonds. 45,900
Liability on account of Red Lake Co. ditch bonds.. 68,229
Pennington Co. ditch bonds 434,000
Total bond. dt. Apr 26 '15 563,021

Assessed valuation 1914..$4,047,755
Money and credits (additional, full value).. 414,987
Average tax in county 1913.*$61.50
Population in 1910.. 9,378

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.

5s '06	--- $5,500c. Jan 1 '15-'16
3s '10	July 7,000c. July 1 '15-'16
4s '08	July 17,520c. 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 '11	May 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 '87 Sept $3,000c.....Sept 1 1917

Funding Bonds.

5s '89	May $20,000c.....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.

4½s'86	J-J $100,000c.....Jan 1 1916
4½s'87	M-N200,000c.....May 2 1917
4½s'88	J-J 149,000c.....July 2 1918

Bridge.

4½s'87 F-A $75,000c...Aug 1 1917

Jail Bonds.

4½s'00	J-D$100,000c.....Dec 1 1920
3½s'00	J-D 44,500c...Dec 15 1920
3½s'01	M-N 60,000c.....May 6 1921
3½s'03	A-O 40,000c.....Apr 15 1923
Old Fort St. bonds (outlawed) $2,460
BOND. DEBT Jan 1 1915.$770,960
Assessed valuation, real..87,576,481
Assessed val., personal..29,487,850
Total valuation 1914..117,064,331
Moneys & credits (add'l), (full value).. 41,860,131
Average tax in county 1914..*32.00
Population in 1910 (Census)..223,675

INTEREST at County Treasury 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
5½s'09	--- 29,200.....July 1 1919
5½s'10	--- 57,500.....Oct 1 1930
6s '14	--- 15,500.....Jan 1 1934

Refunding Bonds.

4s '07 $10,000....Aug 27 1927

Jail Bonds.

4s '01 July $3,000r...Mar 11 1921

Court-House Bonds.

5s '10 --- $37,000c...Mar 1 1930

Funding Bonds.

4½s'01	July $14,000c..May 15 1916
Portion of Polk Co. debt..$4,256.60
Drain. bds. out. Jan 1 '15..$118,900
Amount assumed by Pennington County..	68,279
Amount assumed by Red Lake Co..	50,621
Other bds. outst. Jan 1 '15	83,757
Amount to be paid by Pennington Co..	13,965
Amount to be paid by Red Lak Co..	69,792
Assessed valuation 1914..3,279,614
Money and credits (additional, full value)..	202,257
State & Co.tax (per $1,000)'14 $20.75
INT. on jail 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	J-J $40,000c.....1918-1923
4s '08	J-J 10,000c.....July 1 1924

Improvement Bonds.

5s --- $15,000.....1915-1917

Water-Works Bonds.

5s	J-J $15,000c. 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..$38.50
Population in 1910..	9,048

RED WING SCHOOL DISTRICT.

4½s'10	J-J $4,000c..July 1 '15-'18
4s '09	July 52,000c..July 1 '15-'29
BOND. DEBT May 7 '15.. $54,000
Assessed valuation 1914..5,400,000

REDWOOD COUNTY.

Redwood Falls is the county seat.

Ditch Bonds.

5s	--- $57,000.....1915-1921
4&4½s	--- 143,000.....1915-1919
4½s	--- 76,000.....1920-1924

County has no general bonded debt.

Ditch debt Apr 26 '15....	$276,000
Assessed val. 1914.....15,046,509
Money and credits (additional, full value)..	1,264,240
State & Co. tax (per $1,000)'14.$7.50
Average tax in county 1914..*$25.00
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.

ROCHESTER.

This city is in Olmstead County.

Armory-Building Bonds.

5s '15	J-J $18,000c..July 1 '16-'24
GEN. BD. DT. Apr 1915.. $18,000
Assessment debt (add'l)..	154,000
Assessed val. 1914..	3,837,602
Population in 1910..	7,844

INT. at City Treasurer's office.

ROCK COUNTY.

Luverne is the county seat.

Ditch Bonds.

5s '12	J-J $60,000c.July 1 '17-'41
GEN.CO.BD.DT.Apr26 '15 $5,000
Total ditch debt..	83,000
Assessed valuation 1913..3,681,528
Money and credits (additional, full value)..	729,955
State & Co. tax (per $1,000)'14.$9.50
Average tax in county 1913.. *25.60
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 $43,000c.....July 1 1916
4½s'05	M-N 30,000c...Nov 20 1915

Refunding Bonds.

5½s'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
5½s'12	M-N 13,000c...May 1 1932
6s '12	J-D 17,000c...June 1 1932
5½s&6s'12A-O 13,000c.....Oct 1 1932
5½s&6s'13A-O232,000c...Feb 1 1933
5½s'13	M-S 14,000c...Mar 1 1933
6s '14	F-A 8,000c...Feb 1 1927
5½s'14	J-J 11,000c.....Jan 1 1924
5½s'14	F-A 14,000c...Aug 1 1921
6s '14	F-A 8,000..Feb 1 '27-'34
5½s'14	J-D 11,000..June 1 '24-'34
5½s'14	F-A 14,000..Feb 1 '21-'34
CO. BD. DT. Mar 29 '15.. $95,000
Ditch debt (additional)..	548,721
Assessed valuation 1914..4,954,411
Moneys and credits (add'l, full value)..	307,550
State & Co. tax per$1,000)'14.$15.30
Average tax in county 1914...*49.44
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 Sherbourne 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 --- $23,700c.........1916

Bridge Bonds.

5s '89 J-J $50,000c.........1915-1919

Funding Bonds.

5s '96	J-J $10,000c.........1916
(Subject to call 1906)
5s '89	F-A $15,000c.........1924
(Subject to call 1904)
5s '07	July $50,000c...July 1 1922

Fire Department Bonds.

5s '04 F-A $20,000c.........1924

Refunding Water-Works Bds.

4s '11	--- $75,000.........1916-1930
BOND. DEBT Jan 1 1915..$150,000
Sinking fund..	2,390
Assess. val. 1914..	3,557,000
Total tax (per $1,000) 1914..$42.00
Population in 1910..	10,600

INT on funding bonds at City Treasurer's office; on other bonds at Irving Nat. Bank, N.Y., and Wells & Dickey Co., Minneapolis.

ST. LOUIS COUNTY.

County seat is Duluth.

4½s M-N$510,000c.....May 1 1918

Ditch Bonds.

4½s'14	J-J $33,142...Jan 1 '19-'23
4s	--- 5,865.....1916-1930
4s '14	--- 100,000.....1920-1934
4½s'14	--- 100,000.....1919-1033

Road and Bridge Bonds.

4s	J-J $142,000c.........1916
TOT.BD.DT.Mar 26 '15.. $891,297
Sinking fund..	16,250
Assessed valuation, real..304,691,037
Assessed val., personal.. 19,273,933
Total val 1914..	323,964,970
Money and credits (additional, full value)..	20,916,908
State & Co. tax (per $1,000)'14..$8.20
Average tax in county 1914.. *$26.00
Population in 1910..	163,274

INTEREST is payable in New York at Amer. Exch. Nat. Bank.

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.........1918-1933
BOND. DEBT Apr 8 1915 $122,000
Assessed val. 1914..	8,990,956
Population in 1914 (est.)..	3,000

INT. at Minnesota Loan & Trust Co. and State Board of Investment.

* 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. LOUIS COUNTY S. D. NO. 24.
5s '12 F-A$125,000...Aug 1 '17-'28
BOND. DEBT Apr 23 '15. $143,000
Assessed valuation 5,826,205

ST. LOUIS COUNTY S. D. NO. 35.
5s '12 M-N $80,000..May 1 '16-'20
BOND. DEBT Apr 1912...$107,500
Assessed valuation 1911..12,359,648

ST. LOUIS COUNTY S. D. NO. 39.
4s '05 ... $10,000c.July 1 '15-'16
4s '11 J-D 30,000c..June 1 '15-'17
4s '12 ... 60,000c.July 1 '18-'23
BOND. DEBT Mar 1915. $100,000
Assess. val. '14 (30% act.) 17,683,331
Population in 1914 (est.)......10,000
INT. payable in Eveleth.

ST. LOUIS COUNTY S. D. NO. 40.
High School Bonds.
5s '07 s-an $40,000c.July 1 '15-'18
5s ... 150,000.Sept 1 '18-'23
Lincoln School Bonds.
4s '12 July $90,000c.July 1 '15-'17
BOND. DEBT Nov 1 1914.$280,000
Population in 1915 (est.)......9,000

ST. PAUL.
St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, prin. & int. Inc. Meh. 4 1854. Commission government adopted May 7 1912. (V. 94, p. 1337), and was sustained by State Supreme Court Dec. 24 1914. V. 100, p. 67.
Board of Education.
4½s'86 F-A $50,000c....Feb 1 1916
4½s'87 M-N145,000c....May 2 1917
4½s'88 J-J 144,000c&r Jan 2 1918
4½s'89 M-N100,000c....May 1 1919
4s '90 J-J 100,000c....Jan 15 1920
4s '04 A-O 100,000r....Oct 1 1934
4s '07 M-S 50,000c....Sept 1 1937
4s '08 M-N 74,000c....May 1 1938
4s '09 M-S 112,000c....Mar 1 1939
4s '09 J-J 150,000c....July 1 1939
4s '10 M-S 300,000c....Mar 1 1940
4s '10 A-O 125,000c....Apr 1 1940
4s '10 A-O 20,000c....Oct 1 1940
4s '10 M-N200,000c....Nov 1 1940
4s '11 A-O 220,000c....Apr 1 1941
Abutments—Railroad Cross'gs.
4½s'86 J-J $50,000c....Jan 1 1916
Armory Bonds.
3½s'02 M-N$99,000c...May 1 1922
Council Appropriations.
4½s'87 M-N100,000c...May 2 1917
Lake Como Bonds.
4½s'91 M-S $25,000c....Sept 1 1921
Court-House and City Hall.
4½s'86 J-J $100,000c....Jan 1 1916
4½s'87 M-N198,000c....May 2 1917
4½s'88 J-J 150,000c...July 2 1918
West St. Paul Levee Grading.
4s '90 M-N$15,000c....May 1 1920
Park Bonds.
4½s'86 J-J $25,000c....Jan 1 1916
4½s'87 M-S 203,000c&r Sept 1 1917
4s '90 M-N 45,000c....May 1 1920
4s '05 A-O 75,000c....Oct 1 1935
4s '07 F-A 25,000c....Feb 1 1937
4s '07 J-D 50,000c....June 1 1937
4s '08 M-S 50,000c....Sept 1 1938
4s '09 F-A 50,000c....Aug 2 1939
4½s'13 J-D 280,000c....June 1 1943
Fire Department Bonds.
4½s'86 J-J $50,000c....Jan 1 1916
4½s'87 M-N100,000c....May 2 1917
4s '07 M-S 48,000c....Sept 1 1937
4s '08 J-D 50,000c....Dec 1 1938
4s '10 A-O 25,000c....Apr 1 1940
Refunding Bonds.
4s '90 M-N$50,000c....May 15 1920
4s '03 J-J 99,000c....July 1 1933
4s '04 A-O 75,000c....Apr 1 1934
4s '08 A-O 50,000c....Apr 2 1938
4s '09 M-S 400,000c....Mar 1 1939
5½s'14 M-N129,700c...Mar 1 1917
(Subject to call any int. paying date.)
4½s'15 A-O $280,000c...Apr 1 1925
4½s'15 M-N 100,000c...Apr 1 1945
4½s'15 A-O 197,000c..Apr 1 1935
Municipal Building Bonds.
4s '06 M-S $150,000c...Mar 1 1936
4s '06 A-O 100,000c....Oct 1 1936
4s '09 J-D 50,000c....June 1 1939
Library Bldg. Bonds.
4½s'12 M-S $50,000c....Sept 1 1942
4½s'13 F-A 25,000c....Aug 1 1943
4½s'13 M-N200,000c....Nov 1 1943
Water Bonds.
4½s'87 M-N$192,000c....May 2 1917
4½s'88 M-S 300,000c&r Mar 1 1918
4½s'89 J-J 235,000c....Jan 1 1919
4½s'89 M-N200,000c....May 1 1919
4s '90 M-N100,000c....May 1 1920
4s '07 A-O 50,000c....Apr 1 1937
4s '07 A-O 50,000c....Oct 1 1937
4s '08 M-N 50,000c....Nov 2 1938
4s '09 J-J 50,000c....July 1 1939
4s '12 M-S 100,000c....Mar 1 1942
4½s'13 M-N150,000 May 1 1933&'43
4½s'13 F-A 150,000c....Aug 1 1943
4½s'14 A-O 50,000c....Apr 1 1934
Sewerage Bonds.
4½s'86 J-J $100,000c....Jan 1 1916
4½s'87 M-N196,000c....May 2 1917
4½s'88 J-D 200,000c&r Dec 1 1918
4s '89 F-A 250,000c....Aug 1 1919
4s '90 M-N145,000c&r May 1 1920
4s '07 M-S 100,000c....Mar 1 1937
4s '07 M-N147,000c....May 1 1937
4s '08 J-J 125,000c....Jan 1 1938
4s '08 M-N 75,000c....Nov 1 1938
4s '09 J-J 50,000c....July 1 1939
4s '09 F-A 50,000....Aug 1 1939
4½s'13 J-J 250,000c....July 1 1943
Hospital Bonds.
4½s'87 M-N$46,000c....May 2 1917
4½s'91 F-A 50,000c....Aug 1 1921
4s '89 F-A 50,000c....Aug 1 1919
4s '05 M-S 20,000c....July 1 1935
4s '08 A-O 50,000c....Sept 1 1938
Permanent Impt. Bonds.
(Schools, Bridges and Sewers.)
4s '03 M-S $200,000c....Sept 1 1933
Permanent Impt. Bonds.
(Revolving Fund.)
4½s'15 M-N$100,000c...May 1 1935
Department Funds.
4s '12 s-a $2,581,000 June 15 1915

Street Bonds.
4s '90 J-J $22,000c...Jan 1 1920
4s '05 M-N 10,000c...Nov 1 1935
Playground Bonds.
4s '09 J-D $25,000c....June 1 1939
4s '11 A-O 10,000c....Apr 1 1941
4s '11 A-O 15,000c....Oct 1 1941
4s '12 M-S 55,000c....Sept 1 1917
4½s13 M-N 25,000c....May 1 1943
4½s'14 A-O 25,000c....Apr 1 1944
4½s'14 A-O 10,000c....Apr 1 1916
Bridge Loans.
4½s'86 J-J $100,000c...July 1 1916
4½s'87 M-N212,000c...May 2 1917
4½s'87 M-N 50,000c...Nov 15 1917
4½s'88 J-J 295,000c...July 2 1918
4s '89 J-J 34,000c...July 1 1919
4s '90 J-J 249,000c&r Jan 1 1920
4s '90 M-N 55,000c...May 1 1920
4s '07 M-S 100,000c....Mar 1 1937
4s '10 M-S 71,000c....Mar 1 1940
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 "Chronicle," 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.—Apr. 1 1915
Total bond. debt, incl. water bonds $11,034,000
Short-time or floating indebtedness 4,354,316
Total city debt........$15,388,316
Less sinking fund........ 410,208
Net debt.........$14,978,108
Water debt (incl. above) $1,857,000
Water debt sink, fund (incl. above).......... $14,536
CITY PROPERTY.—The waterworks owned by St. Paul are self-sustaining and cost $8,000,000. Section 459 of the new city charter provides that water rates must be adequate for the maintenance of said department, the payment of all interest and repair charges, and the amortization of all indebtedness when due, and any officer violating this provision shall be guilty of a misdemeanor. Any and all charges to the furnishing by the said board, of water to any person or property shall be a continuing lien upon such property until the same are paid. The value of all property owned by the city, including the water works, April 1 1915, was estimated at $24,011,000.
ASSESSED VALUATION (60% of actual value):
	1914.	1913.
Real est.	$84,329,473	$106,452,024
Personal	30,078,612	32,439,196
Total	*114,408,085	138,891,220
Tot.tax(perM)	28.41	32.30
	1912.	1910.
Real est.	$104,180,969	$95,756,440
Personal	29,278,286	29,534,740
Total	133,459,255	125,281,180
Tot.tax(perM)	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), 214,744; 1905, 197,023; 1900, 163,065; 1890, 133,156.

SOUTH ST. PAUL.
This city is in Dakota County. Inc. 1886. Pop'n. 1910, 4,510.
Water Bonds (part yearly).
6s '13 F-A $8,000...Aug 1 '15-'16
Refunding Bonds.
5½s'13 J-J $80,000c....July 1 1933
5½s'14 J-D 50,000c....June 1 1934
5s '15 A-O 54,000....Apr 1 1935
BOND. DEBT Mar 26 '15.$184,000
Assess. val. '13 (1-3 act.) 3,498,866
Total tax (per $1,000) 1913...$52.40
The water bonds are not a direct lien on the city.
INT. on water bonds payable at Capitol Nat. Bank, St. Paul.

STEVENS COUNTY.
Morris is the county seat.
Railroad Aid Bonds.
5s '92 J-J $50,000c....Jan 1 1923
GEN. BD. DT. May 1915...$50,000
Ditch debt (additional)..... 75,318
Sinking fund 35,992
Total assessed val. 1914...7,293,358
(Assessment on real estate is about 1-3 and on personal property about ½ actual value.)
Money and credits (additional, full value)...... 713,675
State&Co. tax (per $1,000) '14 $12.10
Average tax in county 1914. *$29.17
Population in 1910............8,293

STILLWATER.
This city is in Washington County. Inc. 1854. Population 1910, 10,218.
Permanent Improvement.
5s A-O $60,000c....Oct 1 1917
5s J-J 60,000c....July 1 1921
Local Impt. (Part every 5 years).
5s '13 M-N$25,000c..Nov 1 '33-'43
Refunding Bonds.
5s '91 J-J $25,000c....Jan 1 1921
5s '11 M-S 90,000c....Sept 1 1941
4s '12 July 47,000c.....
(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. BD. DT. Mar 27 '15.$307,000
Water bonds (additional)...105,000

Assessed val 1914.........3,593,118
Moneys and credits (additional, full value)....$1,575,716
Total tax (per $1,000) 1914...$40.00
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.
4½s --- $7,500.............
5½s'11 --- 40,000.........1931
5½s'12 M-N 20,000Nov 1'22-'27-'32
Refunding Bonds.
5½s'12 A-O $8,000....Oct 15 1917
Water-works bonds $52,000
Auditorium bonds 4s & 5s. 45,000
BOND. DEBT Apr 5 '15. 172,500
Water bonds (included).... 52,000
Sinking fund 13,998
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 g '13 M-S $320,000c...Mar 1 1928
BOND. DEBT Apr 1915.. $320,000
Assessed valuation 1914...14,000,000
Population in 1910.........10,473

VIRGINIA IND. SCH. DIST.
Building Bonds.
5s g '03 s-an $28,000c....1918
4s g '97-'06-'11 s-an 95,685c....1920
5s g '10 s-an45,000c.........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 April 1915.. $45,000
Assessed valuation 1914...732,220
School tax rate (per $1,000) '14 $20.00
Population in 1914 (est.).....2,000

WINONA.
City is county seat of Winona Co.
Inc. Mar. 6 1857. Pop'n '10, 18,583.

ADDITIONAL STATEMENTS
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.

Location.	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000.	Pop'n. 1910.
Ada Independent Sch. Dist.	$25,000		e$600,000	$16.00	---
Aitkin (V), Aitkin County	27,000	$1,570	†386,209	†7.54	1,638
Aitkin School District	35,000	None	$405,000	---	---
Alexandria (C), Douglas Co.	30,000	13,000	†920,788	---	3,001
Aurora (V), St. Louis Co.	55,000	37,234	e2,215,563	e36.30	1,919
Austin (C), Mowser County	62,800	------	z2,669,604	---	6,960
Austin School District	75,000	None	------	20.00	---
Barnesville (C), Clay County	30,000	None	†332,670	†56.00	1,553
Beltrami Co. Ind. S. D. No. 11	z35,000				---
Bemidji Independ. Sch. Dist.	71,000	10,000	†1,634,295	*19.00	---
Biwabik (V), St. Louis Co.	47,813	11,153	e1,125,737	e42.07	1,690
Blue Earth (C), Faribault Co.	25,000	681	*590,000	*52.10	2,319
Breckenridge (C, Wilkin Co.	71,298	None	†607,367	†49.75	1,840
Brown County	147,110	None	†10,990,106	†10.90	20,134
Brown Co. Sch. Dist. No. 1	z55,000				---
Chisholm Sch. Dist. No. 40.	140,000	------	z27,052,802	---	---
Clay County	40,000	------	†10,540,161	---	19,640
Clay Co. Sch. Dist No 60	z25,000				---
Clearwater County	z55,600				6,870
Cloquet Ind. Sch. Dist. No.7.	25,000	None	†3,425,799	---	---
Coleraine (V), Itasca County.	32,000	36,052	†4,526,018	†29.85	1,631
Dawson (V), Lac Qui Parle Co.	28,000	1,000	e500,000	*56.70	1,318
Dawson School District	35,000	None	†397,843	*27.00	---
Deerwood (V). Crow Wing Co.	35,000	None	$291,850	---	500
Detroit (C), Becker County.	40,000	------	------	---	2,807
Detroit Ind. Sch. District.	76,000	None	†911,500	†29.30	---
Dodge County	30,000	500	†10,586,859	†8.52	12,094
Douglas County	86,600	20,208	†9,164,290	$9.90	17,669
E. Grand Forks (C), Polk Co.	75,000	None	665,460	---	2,533
Ely (C), St Louis County	30,000	------	†2,218,131	†57.30	3,572
Eveleth (C), St. Louis Co.	38,500	------	------	---	7,036
Gilbert Sch. Dist. No. 18	140,000	25,000	e9,300,000	e15.00	---
Glenwood (C), Pope County	50,000	None	e600,000	---	2,161
Gr'd Rapids (Twp.), Itasca Co.	46,000	3,000	e$17,267	---	209
Grand Rapids (V), Itasca Co.	61,000	29,907	*596,340	---	2,230
Hastings School District	28,000	------	------	---	---
Hill County	25,000	10,000	------	---	---
Hubbard County	y57,241	------	†3,864,766	e13.50	9,831
Isanti County	39,920	None	†4,594,644	---	12,615
Litchfield School District	48,500	None	†1,081,419	†26.80	---
Luverne (C), Rock County.	35,000	None	†1,066,488	†44.30	2,540
Madison Ind. Sch. Dis. No. 74	38,500	None	e507,569	e34.50	---
Madison (C), Lac Qui Parle Co	50,000	------	†569,164	---	1,811
Marble (V), Itasca County	67,399	------	------	---	887
Marshall (C), Lyon County.	75,000	None	†928,105	†16.82	2,152
Marshall School District	25,000	None	1,135,611	15.00	---
Melrose Ind. Sch. Dist.	35,000	------	------	---	---
Milaca (V), Mille Lacs County.	30,000	16,000	e169,000	---	1,102
Mille Lacs County	y80,999	------	†3,539,326	e12.40	10,705
Montevideo (C), Chippewa Co.	45,100	4,470	*770,000	*50.00	3,056
Moorhead, Clay County	y44,644	------	*1,289,640	---	4,840
Mt. Iron (V), St. Louis Co.	55,000	42,000	------	---	1,343
Mountain Lake School Dist	31,000	None	------	---	---
Nashwauk (V), Itasca County	45,000	------	†1,823,656	†46.30	2,080
New Ulm (C), Brown County	75,000	------	†1,500,000	†2.00	5,648
Nobles County	113,600	------	16,336,607	7.80	15,210
Northfield (C), Rice County.	z50,000	------	------	---	3,265
Olmsted Co. Ind. S. D. No. 8	70,000	------	5,027,852	---	---
Ortonville (C), Bigstone Co.	39,315	2,826	†445,919	†50.70	1,774
Park Rapids (V), Hubbard Co.	31,000	------	e546,162	e50.00	1,801
Park Rapids Ind. S. D. No. 1.	42,000	------	e546,162	e25.00	---
Paynesville School District	28,000	------	------	---	---
Pine County	27,400	------	†3,971,978	7.27	15,878
Pipestone (C), Pipestone Co.	25,000	None	*523,000	---	2,475
Pipestone School District	60,000	2,000	†1,106,882	†12.70	---
Plainview School District	30,000	None	444,777	19.00	---
Pope-Douglas Co.'s S. D. No. 5	30,000	------	e361,127	e28.20	---
Red Lake Falls (C), Red L.Co.	93,000	------	e324,217	---	1,757
Renville (C), Renville Co.	25,000	None	†486,724	†48.00	1,182
Renville County	116,000	7,231	†17,977,659	10.00	23,123
St. James (C), Watonwan Co	65,000	3,500	811,657	---	2,102
St. Louis Co. Ind. S. D. No. 12	z93,000				---
St. Peter (C), Nicollet County	40,000	72	975,000	e42.00	4,176
Sandstone Sch. Dist. No. 5	50,000	------	------	---	---
Sauk Centre Ind. Sch. Dist.	30,000	5,000	†985,381	†18.20	---
Sauk Rapids (V), Benton Co.	25,000	7,000	†286,162	†46.80	1,745
Sleepy Eye (C) Brown County	z35,000	------	------	---	2,247
Springfield (V), Brown Co.	29,500	2,000	†301,056	---	1,482
Staples (C), Todd County.	97,000	2,000	e598,822	e77.50	2,558
Thief River Falls Sch. Dist	115,600	None	†1,266,071	†30.00	---
Tracy, Lyon County	40,000	None	502,000	---	1,876
Two Harbors (V), Lake Co.	83,000	None	†850,512	†51.20	4,990
Wascca (C), Waseca County	70,000	38,073	e956,377	e51.80	3,054
Wells (V), Faribault County	27,000	14,000	325,000	47.20	1,755

Refunding Water Bonds.
3¼s J-J $50,000c.July 1 '29-'32
Refunding Ferry Bonds.
4s J-J $15,000c....Jan 1 1933
High Wagon Bridge.
5s Jan $100,000...Jan 1 '19-'28
5s '15 M-N$110,000...May 1 1935
Water-Works Bonds.
5s $25,000 1919-1923
Sewer Bonds.
5s J-J $19,000c.July 1 '17-'18
3½s J-J †23,000c..July 1 '15-'16
July 1 '24-'27
Winona S. W. Ry.
5s J-J $20,000c.Jan 1 '16-'17
Park Bonds.
4s'06 J-J $10,000c...July 1 1926
5s '15 M-N$15,000c.May 1 '21-'23
1,000c..May 1 1924
Armory Hall Bonds.
5s '14 Aug $6,000.........1915
4,000 1924-1927
TOT. BD. DT. Mar 1915. $272,000
Water bonds (included).. 75,000
Park bonds (included) 10,000
Assessed val. 1914....... 7,276,780
Moneys and credits (additional, full value) .. 5,425,218
INT. at Nat. Park Bk., N. Y. C.

WINONA SCHOOL DISTRICT.
4s $15,000....July 1 '15-'18
5s '13 A-O 30,000c...Oct 1 '15-'20
TOT. DT. Mar 25 '15.. $45,000
Assess. val. '14 (½ act.) $7,500,000
School tax (per $1,000) 1915..$13.00
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 Mar 26 '15 $53,000
Assessed valuation 1914..1,001,882
Sch. tax rate(per $1,000) '14..$23.30

* 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.

Location—	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000.	Pop'n. 1910.
Willmar (C), Kandiyohi Co	$69,000	$3,000	$1,469,401	$44.60	4,135
Winona County	123,500	62,790	16,539,244		33,398
Worthington (C), Nobles Co	47,300	1,500	842,015	53.20	2,538
Wright County	35,722	8,000	13,119,298		

(C) City. (V) Village. *f* 1909 figures. *g* 1910 figures. * 1911 figures. *e* 1912 figures. † 1913 figures. ‡ 1914 figures. *a* 1915 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. 1917).George W. Clarke
Secretary of State (2d day Jan. 1917).........Wm. S. Allen
Treasurer (2d day Jan. 1917).................W. C. Brown
Auditor (2d day Jan. 1917)................. Frank S. Shaw

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 1914 there were $162,324.83 warrants outstanding and the State had cash in the general revenue fund amounting to $182,079.51. The Permanent School Fund on Dec. 31 1914 aggregated $4,811,080.39.

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 (⅓ appraised value) has been as follows in the years named:

	Lands & Town Lots.	Personal Property.	Railroads, Express, Teleph. &Teleg. Cos.	Total.
1914	$730,783,746	$110,698,770	$80,416,002	$5,001,574	$926,900,092
1913	731,330,018	101,848,015	80,106,721	4,978,209	918,262,963
1912	547,544,903	93,762,629	67,434,335	4,576,958	713,318,825
1910	490,622,784	133,769,557	65,095,060	4,359,267	693,846,668
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	410,189,783	109,168,678	51,570,242	1,911,688	572,840,391
1900	393,250,888	98,856,185	46,194,727	1,451,959	539,753,759
1890	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1880	303,381,408	82,638,655	23,646,161	152,706	409,819,020

*The value of moneys and credits amounting to $250,218,178 are not included in the valuation figures for 1914, 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. Previously 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 1914 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.—Iowa's constitution restricts the creating of debt, both State debt and municipal debt. We have not the space here to give all the provisions relating to the State and municipal indebtedness, but they may be found in full by referring to the State and City Section for Nov. 1913, page 119. *First* as to the State debt, the limit is placed at $250,000 to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for. 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. The State is also permitted to incur other debt if authorized by some law for some single specified work; but this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. *Second*, as to municipal indebtedness, the limit is fixed absolutely in the constitution. No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly, and no county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding 5% on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurrin of such indebtedness. The State Supreme Court has decided that even a school district is such a corporation and subject to same limit. The Legislature of 1900 passed a bill (Chapter 41, Laws of 1900) fixing the limit of indebtedness of counties or other political or municipal corporations at only 1¼% of the actual value of property therein as returned by the last tax list.

In 1904 an Act passed the Legislature, approved March 30, which permits independent school districts containing or contained in any incorporated town or city of the second class of 3,000, or less, population to become indebted for the purpose of building and furnishing school houses and procuring sites, to an amount not exceeding 2½% of the actual value of taxable property. It is provided, however, that any excess above the 1¼% limit must be authorized by a vote of the people. See V. 78, p. 1408.

The 1913 Legislature passed an Act authorizing cities of the first-class to issue flood protection bonds up to 5% of the actual value of the taxable property as shown by the last preceding assessment roll. This Act shall be construed as granting additional power without limiting the power already existing in cities of the first class, including cities acting under the commission plan of government. See V. 96, p. 1241.

DECISION REGARDING DEBT LIMIT.—Judge Smith McPherson of the U. S. Circuit Court on Oct. 22 1909, in a case involving the right of the City of Council Bluffs to issue bonds for a muncipal 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 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 notes 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.
4½s A-O‡$23,000c..1919 & 1920
4½s A-O $15,000c.........1923
4½s 60,000c.........1922
BOND. DEBT Mar 26 '15. $98,000
Tax levy val. '14 est. (¼ appropriated) 705,122
Moneys & credits (add'l full value (est.) 319,852
Tax rate '14 On assessed val.$41.00 per $1,000) On actual val. 10.25
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
Electric-Light Bonds.
5s $35,000.........1916
Funding Bonds.
4½s $25,000c.........1929
BOND. DEBT Apr 1915.. $93,000
Cash in treasury Mar 31 '15 37,773
Tax levy val. '14(¼ appr'd)..881,640
Moneys and credits (add'l), full value 460,774
Population in 1910 4,223
DEBT LIMIT.—Total legal indebtedness city may incur. $220,410.
INT. payable at Ames, Sav. Bank.

ATLANTIC.
This city is in Cass County. Inc. in 1872. Population 1910, 4,560.
Judgment Bonds.
5s $12,000c.........1929
Light Bonds.
3½s $3,000.........1921
Water and Light Bonds.
5s '11 $35,000c....Nov 1 1921
($5,000 payable annually)
BOND. DEBT Mar 26 '15..$50,000
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*).
3½s $38,500..J'ne 1 '19 &20
Fund. Wat. Bds. (*Red. Aug. 2 '14.*)
4s $3,000 ...Aug 2 1919
Fund. Bonds (*Red. Aug. 2 '14*).
4s $5,000c...Aug 2 1919
†Water-Works Bonds.
4½s'11 M-N$150,000c..May 1'17-'31
4½s'11 J-D 30,000c Dec 1 1931
(Subject to call after Dec. 1 1921.)
4½s'14 J-J $25,000c....July 1 1934
(Subject to call beginning July 1 '24.)
BOND. DEBT Mar 1915..$251,500
Tax levy val '14(¼ appr'd)..1,383,885
Money & credits (add'l full value) 831,667
Tax rate (per $1,000) 1914...$95.20
Population in 1910 (Census)..10,347
† INT. at Geo. M. Bechtel & Co., Davenport; others at City Treas. office.

BOONE INDEP. SCHOOL DIST.
4½s'10 M-S $35,000c...Sept 1 1920
4½s'11 J-J $7,000....July 1 1921
4½s'12 M-S $100,000c.Sept 1 1922
Building Bonds.
5s '14 F-A $10,000c...Feb 1 1924
BOND. DEBT Mar 26 '15.. $152,000
Tax levy val.'14(¼ appr'd)1,415,012
Moneys & credits (add'l full value) 821,667
Tax rate (per $1,000) 14.....$95.20
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.
4½s'12 A-O $25,450 Apr 15 '20-'22-'24
TOT. DT. May 18 '14 $60,450
Tax levy val. (¼ appr.)..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 1915-1923
4½s'10 48,000 1928-1930
4½s'11 122,000 1932
Flood-Channel Bonds.
4½s'14 $52,000
GEN. BONDS Mar 26 '15. $392,000
Certificate debt 99,000
Floating debt 8,300
Tax levy val. '14 (¼ appr.)4,711,496
City tax rate (per $1,000) '14.$40.90

BURLINGTON SCHOOL DIST.
4s '08 M-N*$130,900c..Jan 1 1918
4s '09 A-O *9,100c...Jan 1 1919
4s '09 F-A 41,000c...Aug 1 1919
4s '10 M-N 9,000c...Nov 1 1920
BOND. DEBT Mar 26 '15.. $190,000
Tax levy val. '14(¼ appr.)·4,872,916
Tax rate (per $1,000) '14.....$31.00
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
GEN. BD. DT. Apr 1914...$35,000

Assessment debt (add'l).... 200,023
Tax levy val. '13 (¼ appr.).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 waterworks 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 '09 J-D $51,000c....June 1 1919
Bridge Bonds.
4½s'11 M-S*d$122,000c Mar 1 '16-'31
4½s J-J †39,500c
(Part due each year until 1930.)
4½s'14 x$119,000..Feb 1 '26-'34
Concrete-Dam Bonds.
4½s'14 F-A$119,000..Feb 1 '15-'29
Water Co. Bonds (*debt assumed*).
5s '97 M-N$150,000c.Nov 1 1927
(Subject to call Nov. 1907 at 105.)
4½s'03 J-D$65,000c...July 1 1918
(Subject to call any J-J at par.)
Refunding Bonds.
4s '96 J-J a$100,000c...July 1 1916
6s †45,000c...1916-1919
Fire Fund Bonds.
6s M-S $9,500.........1923
(Due part yearly.)
d Sewer Bonds.
4½s'11 J-J $55,000..July 1 22-'31
Sewer Dist. Bonds (*part yearly*).
6s †$36,000.........1919
BOND. DEBT Apr 1 '15..$927,000
Water debt (included) 215,000
Appraised val. 1914......33,243,870
Tax levy val. '14 (¼ appr.)8,810,968
Moneys & credits (add'l full value) 1913 1,056,990
Tax rate (per $1,000) 1914 ...$23.00
Population in 1910 (Census)..32,811
INT. on bonds marked (a) at Norwich Sav. Society, Norwich, Conn.; (b) at Northern Tr. Co., Chicago; (x) at Farmers' Loan & Trust Co., N. Y.; (f) at First Nat. Bk., Chic.; (†) at office of City Treas.; (d) at Cont. & Comm. Tr. & Sav. Bk., Chi.

CEDAR RAPIDS IND. SCH. DIST.
Building Bonds.
4s '09 F-A $60,000c....Aug 2 1919
4½s'10 J-D 55,000c..June 27 1920
4½s'14 M-S 140,000c...Mar 1 1924
4½s'14 25,000c...May 15 1924
School-Ground Purchase Bds.
4½s'10 J-D $12,000c..June 27 1920
Refunding Bonds.
4½s'08 $48,000c...July 1 1918
4½s'10 J-D 20,000c...June 1 1920
4½s'11 J-D 50,000c..June 27 1921
BOND. DEBT Mar 28 '14 $409,000
Tax levy val. '13 (¼ appr.)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.
4½s'10 M-N$25,000c....Nov 1 1920
4½s'11 J-D 60,000c..June 21 1921
5s '13 J-D 40,000r..June 1 1923
Refunding Bonds.
4½s'10 J-D $23,000c....Jan 1 1920
BOND. DEBT Apr 8 '15.. $138,000
Tax levy val. '14 (¼ appr.)1,609,362
Money & credits (add'l, full value) 997,970
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
BOND. DEBT Mar 31 '15..$95,000
Tax levy val. '14 (¼ appr. *783,317
Moneys and credits (add'l, full value 670,713
Population in 1915 (est. 5,000
*Represents valuation for both city and school district.

CLARINDA IND. SCH. DIST.
This district is in Page County.
Sch.Bldg.Bds.(*req. beg.May* 1'17)
4½s'12 M-N$50,000c....May 1 1922
BOND. DEBT Mar 29 '15..$68,500

CLAY COUNTY.
Spencer is the county seat.
Funding Bonds.
5s '15 F-A $84,000...Feb 1 '24-'35
Drainage Bonds.
6s s-an $88,168
(Due in seven equal annual installments, beginning Nov. 1 1917.)
COUNTY BD. DT. Mar '15 $84,000
Drainage debt (?)
Assess. val. county 8,897,545
Actual assess. val 32,321,737
Population in 1910 12,766
INT. at First Trust & Sav. Bank, Chicago.

CLEAR LAKE IND. SCH. DIST.
This district is in Cerro Gordo Co.
Building Bonds.
5s '12 J-J $51,000....July 1 1922
Refunding Bonds.
5s '12 J-J $6,500....July 20 1922
BOND. DEBT Apr 16 '13..$63,500
Tax levy val. '12 (¼ appr.).390,597
Moneys & credits (add'l, full value) 214,700

CLINTON COUNTY.
The county seat is Clinton.
Funding funds 4½s 1911____$57,000
TOT. BD. DT. Mar 31 '15 $57,000
Drainage debt (add'l)____ 38,000
Sinking fund_____ 14,816
Tax levy val.'14(¼ appr.)14,840,056
Moneys & credits (add'l,
full value)_____5,656,585
State&Co.tax(per $1,000) '14.$23.50
Population in 1910_____45,394

CLINTON IND. SCH. DIST.
4s '08   --- *$38,500c__Dec 1 1918
4s '09   --- $60,000c__May 1 1919
BOND. DEBT Mar 26 '15__ $98,500
Tax levy val.'14(¼appr.).3,216,672
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 condem-
nation. V. 92, p. 1191. See re-
marks under State debt limit. 3600,-
000 bonds were sold for this purpose
in May 1911. V. 92, p. 1390.
Refunding (red.begin. in 1903).
4½s'83 A-O $30,000c___Oct 1 1918
Funding Bonds.
4½s   M-S {$41,500c___Sept '15-'17
       {13,000 in even years
       {and $13,500 in odd yrs
       {$1,500c___Sept 1 1919
4½s   M-S 27,000___Sept 1 '15-'18
($1,500 in even years and $4,000 in
odd years)
Fire-Engine House Bonds.
4½s'11 J-J $20,000___Jan 1 1921
Water-Works Bonds.
4½s'11 M-N$600,000_____
($40,000 May 1 '16 and an equal
amt. y'ly thereafter until paid.)
Debt Oct 1 1914.
Bonded, under 5% limit__$118,500
Intersection bonds (add'l) 45,500
Water-works bonds (add'l). 600,000
Spec. sewer dist. bds. (add'l) 75,000
BOND. DEBT Oct 1 1914 839,000
Appr. val.'13 (¼ true val.)19,613,776
Tax levy val. '13 (¼ appr.)4,903,444
Tax rate (per $1,000) 1913__$11.44
Population in 1910 (Census)__29,292
INT. payable in N. Y. City at Nat.
Park Bank; also at City Treasury.
DEBT LIMIT.—Legal limit of in-
debtedness city may incur for all
purposes. $927,488.

COUNCIL BLUFFS SCH. DIST.
This district is co-extensive with
Kane Twp. and City of Council Bluffs.
Refunding Bonds.
4s '09 J-D $57,000c___Dec 1 1919
4s '10 J-J   50,000c__July 2 1920
(Subject to call after July 2 1915)
4½s'12 J-J $82,000___July 1 1922
(Subject to call $42,000 after July 1
1917 and $40,000 July 1 1922.)
BOND. DEBT Mar 1915__ $189,000
Tax levy val. '14 (including
moneys and credits ____5,048,064
(Assessment made at ¼ of appraised
value, except on moneys and cred-
its, which are assessed at full val.)
Population in 1912 (est.)____33,000
INT. at Harris Tr.& S.Bk., Chic.

CRAWFORD COUNTY.
Denison is the county seat.
Bridge Bonds.
4½s'08 A-O $50,000c_____
($4,000 each six months beginning
April 1 1916.)
BOND. DEBT May 1 '15 $50,000
Tax levy val '14(¼ appr.) 12,312,228
Moneys & credits (add'l,
full value)_____1,370,800
State&Co.tax(per $1,000) '14.$16.66
Population in 1910 (Census)__20,041
INT. at Crawford County State
Bank, Denison.

DALLAS COUNTY.
Adel is the county seat.
Refunding (Red.beg. Apr. 15 '14.)
4½s'04 A-O $67,000c___Apr 15 1924
GEN. BD. DT. Jan 1 '14__$67,000
Tax levy val. '11 (¼ appr.)8,403,523
State&Co.tax(per $1,000) '12.$19.00
Population in 1910 (Census)__23,628
INTEREST at Winslow, Lanier &
Co., New York.

DAVENPORT.
This city is in Scott Co. Inc. as a
town Jan. 25 1839 and as a city Feb. 5
1851. Population 1910, 43,028.
Funding Bonds.
4s '09 M-N$310,000c.Nov 1 '15-'29
5s '13 M-N100,000_____
(Due serially ending Sept. 1 1931.)
Park Bonds (Serial).
4½s'12   --- $42,500c___Jan 1 1932
Levee Improvement Bonds.
4s '11 M-S $68,000___Sept 1 '17-'31
4½s'14 M-N 75,000___May 1 '19-'33
GEN. BD. DT. Apr 1915. $595,000
Appraised valuation 1915 48,500,000
Tax levy val.'15 (¼ appr.)24,250,000
Moneys & credits (add'l,
full value)_____6,725,000
City tax rate (per $1,000) '15..$18.00
The city is under a special charter
and collects taxes, as noted above,
on ¼ the appraised value of property
instead of ¼ as is customary in
other cases.
INT. at Geo. M. Bechtel & Co.,
Davenport, N. W. Halsey & Co.,
Chic., and Union Sav. Bk., Davenp.

DAVENPORT SCHOOL DIST.
School (Red. 5 yrs. from issue).
4s '06 M-S $59,000c___Mar 1 1916
4s '06 A-O 100,000c___Oct 1 1916

4s '09 J-J $60,000c____July 6 1919
4½s'11 J-D 65,000____June 1 1921
4½s'14 J-D 21,000c____June 1 1924
BOND. DEBT Mar 26 '15 $305,000
Tax levy val.'14(¼ appr.)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 $55,000c_____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 Apr 26 1915.$87,500
Tax levy val.'14(¼ appr.)__741,698

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 govern-
ment (V. 85, p. 113), constitutional-
ity of which was affirmed. V. 86,
p. 870. On July 30 1913 city ar-
ranged 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, and
the proposition to issue $2,380,000
bonds to pay for same The ques-
tion 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 $326,667c.July 6 '15-'29
4½s'07 M-N {15,000r___May 1 '21
       {53,000c__May 1 '22-'27
Flood Protection Bonds (Spec'l).
5s '13   --- $127,000c_____Nov 1922
5s '14 M-S 38,250c Mar 25 '15-'24
Bridge Bonds (General).
4½s'11 M-N$137,412c.May 1 '16-31
5s '14 F-A 110,000_____
Refunding Bonds (General).
4s '05 J-J $283,000c____July 1 1915
(Subject to call beg. July 1 1905.)
Funding Bonds (General).
4s '96 M-N$300,000c___May 1 1916
4s '97 M-N 35,000c___May 1 1917
(Subject to call May 1 1916.)
3½s'93 J-D 15,000c___Dec 1 1916
4½s'08 --- 180,000___Aug 18 1928
Police Equipt. Bonds (Special).
6s '14   --- $18,500___Jan 1915-1918
Fire Equipt. Bonds (Special).
5s '13   --- $103,000____Dec 1921
4½s'15 J-J 25,000____Jan 2 '17-'21
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_____$105,757,876
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. (¼ appraised) $26,689,469
Corp. stock (20% appr'd) 1,572,374
Moneys & credits (act.)__5,407,422
Corp. lands (¼ appr'd)___719,022

Total_____$34,388,287
Moneys and credits and corpora-
tion lands are assessed only 5 mills
on the dollar. The tax levy on the
general valuation and corporation
stock is 32.1 mills.
INT. at City Treasurer's office.

DES MOINES IND. SCH. DIST.
4½s'12 J-J $79,000____July 1 1932
4½s'13 M-S 50,000c___Mar 1 1933
5s '13 M-S 276,500c___Mar 1 1933
Refunding Bonds.
4s '05   --- $40,000___July 1 1915
4s '05   ---   7,000___July 1 1915
4s '09   --- 104,000___June 1 '16-'23
4½s'11 M-N210,000____May 1 1931
4½s'12   --- 147,500c_____
4½s'12 M-N 70,000___Nov 1 1932
Building Bonds.
4s '09   --- $200,000___July 1 '25-'29
4½s'10   --- 400,000___Sept 1 1930
4½s'14   --- 19,000_____
TOT. BD. DT. Mar 1914 $1,680,000
Tax levy val.'13(¼appr.) 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.
5½s'11 J-D$295,000_____1916-1926
TOTAL DEBT June 1915. $295,000
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 yrly).
4½s   J-D$281,000c___June 1 1920
Judgment Bonds.
4½s'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 $96,000c___Feb 1 1916
4s   A-O 105,000c___Apr 1 1916
4s   J-J 120,000c___Jan 1 1917
4s   F-A 240,000c___Feb 1 1917
4s   A-O 34,132c___Oct 1 1919
4s   J-J 35,000c___Jan 1 1921
4s   F-A 15,400c___Feb 1 1922
3½s F-A 13,250c___Feb 1 1920

GEN. BD. DT. Mar. 1 '14 $658,782
Assessment debt_____ 252,671
Floating debt_____ 245,620
TOT. DEBT Mar 1 '14__ 1,157,073
Water debt (additional)__ 209,000
Sinking funds_____ 1,244
Appraised valuation 1913.26,618,667
INTEREST payable in New York
City and at City Treasurer's office.

DUBUQUE SCHOOL DISTRICT.
-s '06   --- $34,000_____
4s   J-D 115,000___Dec 1 '17-'21
BOND. DEBT Mar 1 '15.. $149,000
Floating debt_____ 30,341
Tax levy val. '14 (¼ appr.) 8,670,133
School tax (per $1,000) 1914..$22.00
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 $62,000c___Jan 1 1916
Funding (Int. at Treas. office.)
4½s'11 J-J $185,000c.July 1 '21-'31
BOND. DEBT Sept 28 '14 $247,000
Floating debt_____ 47,113
Tax levy val.'13 (¼appr.)16,387,794
Moneys & credits (add'l,
full value)_____1,220,459
Population in 1910 (Census)__57,450

ESTHERVILLE SCHOOL DIST.
A district in Emmett County.
5s '02   --- $25,000c____Aug 1 1922
5s '02   --- 25,000c____Dec 1 1922
5s '03   --- 25,000c____Mar 1 1923
4½s   --- 10,000c____May 2 1920
5s '13   --- 20,000c____Sept 1 1923
5s '13   --- 10,000c____May 1 1923
BOND. DEBT Mar 1915__$115,000
Sinking fund_____ 20,000
Tax levy val.'14 (¼ apprd.)1,016,479
Population in 1914 (est)____5,000
INT. at Iowa Sav. Bank, Estherv.

FAIRFIELD IND. SCH. DIST.
A district in Jefferson County.
Bldg. Bds. (red. begin. in 1917).
4½s'12 J-J $60,000c___July 1 1922
TOTAL DEBT Apr 22 '15.$105,000
Tax levy val. '14 (¼ appr.) 978,225
Moneys & credits (add'l,
full value_____ 10,498
Population _____5,500

FAYETTE COUNTY.
West Union is the county seat.
       {$6,000__May 1 '16-'17
4½s   s-a {15,000__Nov 1 '15-'19
       {12,000__May 1 '18-'20
       {4,000__Nov 1 1920
BOND. DEBT May 1915 $37,000
Tax levy val.'14(¼ appr.)10,864,955
Population in 1910 (Census)__27,919

FORT DODGE.
This city is in Webster Co. Incor.
1869. City now governed under com-
mission plan. Pop'n 1910, 15,543.
Ref. Water(Red.aft.10yrs.fr.issue)
4s '08   --- $31,000c___Apr 1 1918
4s '05 F-A 16,000c___Feb 1 1925
4½s'09   --- 5,000c___May 1 1929
Ref. Bds. (Red.aft.10 yrs.from iss.)
4½s'08   --- $25,000c___Aug 1 1928
4s '03   --- 25,000c___May 1 1923
4½s'03 M-S 27,000c___Sept 1 1923
City-Hall Bonds.
5s   --- $80,000_____
BOND. DEBT May 1915. $129,000
Tax levy val.'14 (¼ appr.)3,838,535
City tax (per $1,000) 1914___$34.40

FORT DODGE SCHOOL DIST.
Building Bonds.
4s   J-J $30,000_____1919
4½s'12 A-O 50,000___Apr 1 1923
5s '13 J-D 65,000___June 1 1933
(Subject to call beg. June 1 1923.)
Refunding Bonds.
4½s   J-D $5,000_____1918
4½s'11 J-D 40,000___Dec 1 1921
BOND. DEBT Apr 9 1915. $190,000
Tax levy val.'14 (¼ appr.)3,835,825
Moneys and credits (add'l
full value)_____1,154,210
Population in 1915 (est.)____19,000
INT. on building bonds & refund-
ing 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 $107,000c___July 1 1922
Fire Equipment Bonds.
-s   --- $4,000___$2,000 yearly
BOND. DEBT Apr 1 '15__ $111,000
Floating debt_____ 16,245
Sinking fund_____ 1,561
Tax levy val '14 (¼ appr.) 1,305,331
INT. payable in Fort Madison.

HAMILTON COUNTY.
The county seat is Webster City.
Drainage Bonds (tax-exemp).
6s '11 J-J $67,875.53c_____
(Part yearly beginning Jan. 1 1913)
5½s'11 M-N$39,335.96___1915-1918
5½s'12 M-N 20,000c___1915-1920
County has no general bonded debt.
Drainage debt Apr 1914___$46,213
Taxable val.'13 (¼ appr.) 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$70,000c___Mar 1 1924
(Subject to call $2,000 yearly begin-
ning May 1 1919.)
TOTAL DEBT Mar 1915__$70,000
Val. for taxation 1914____3,481,506
Population in 1914 (est.)____3,000
INT. at Harris Tr. & S. Bk., Chic.

HANCOCK COUNTY.
Garner is the county seat.
Drainage Bonds.
5½s   M-N$300,000c ___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.
Court-House Bonds.
5s   --- $100,000_____1916-1931
County bd. debt Jan 1 '14_ $100,000
Tax levy val. '12 (¼ appr.)8,369,181
State&Co.tax (per $1,000) '12.$18.50
Population in 1910_____23,162

HENRY COUNTY.
Mount Pleasant is the county seat.
5s '14   --- $25,000___1923 & 1924
Court-House Bonds.
4½s'12   --- $100,000_____
(Due $40,000 in 5 years and $60,000
in the next 5 years.)
BOND. DEBT Mar 1915. $125,000
Tax levy val. '13 (¼ appr.)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.
4½&5s J-D $167,000c___1915-1926
Park Bonds.
6s   --- $12,000_____1917
Sewer Bonds.
6s   --- $24,787____1929-1930
Paving Bonds.
6s   --- $92,235____1928-1931
Improvement Bonds.
6s   --- $90,000_____
GEN. BD. DT. Apr 30 '15. $382,397
Tax levy val. '14 (¼ appr.) 9,362,858
Tax rate (per $1,000) '14____$86.01
INTEREST payable at Geo. M.
Bechtel & Co., Davenport, Iowa.

IOWA CITY SCHOOL DISTRICT.
Funding (Red. $4,000 yearly).
5s   July $30,000c_____1920
Building Bonds.
4½s   June $34,000c_____1922
(Subject to call $2,000 yearly)
5s   Mar $20,000c_____1923
BOND. DEBT Apr 7 '15__ $84,000
Tax levy val. (incl .moneys
and credits), 1914____2,987,300
(Assessment made at ¼ of appraised
value, except on moneys and cred-
its, which are assessed at full value)
Population in 1914 (est.)____12,000
INT. in Davenport and Chicago.

IOWA FALLS SCHOOL DIST.
4½s'09 M-S $5,000c_____1919
6s '10 Sept 1,000r_____1915
Building Bonds.
5s '13 F-A $75,000c___Aug 1 1923
BOND. DEBT Mar 26 '15.. $81,000
Tax levy val.'14(¼ appr.). 3,416,000
School tax (per $1,000) 1914..$34.00
Population in 1913 (est.)____3,500
INT. on 4½s 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 (Int. at Co. Treasury).
5s '08 F-A $26,000_____1918
5s '12 A-O 16,000_____1915-1923
5s '13 F-A 108,000_ Feb 1 '19-33
BOND. DEBT Mar 19 '15. $150,000
Tax levy val. '14 (¼ appr.) 8,020,110
Moneys & credits (add'l,
full value)_____3,037,094
Population in 1910_____21,258

JASPER COUNTY.
Newton is the county seat.
rCourt-House Bonds.
4s '09 Dec $75,000r___Dec 1 1919
(Subject to call $15,000 yearly on
Dec. 1, beginning 1912.)
GEN. BD. DT. Apr 27 '15 $75,000
Drainage dist. bds. (add'l) 48,021
Tax levy val.'14 (¼ appr.)12,470,270
Moneys & credits (add'l,
full value)_____4,260,900
State & Co.tax (per $1,000) '14.$19.50
Population in 1910 (Census)__27,034
x Int. at First Nat. Bk., 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 rail-
roads, few of which were built) is
being reduced at the rate of $4,000
per annum. Commission govern-
ment has been accepted by this city.
Funding Bonds
5s '13 M-S $37,236__Mar 1 '16-'28
Refunding Bonds.
4s '06 J-J $65,000c___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.
4½s'14 M-N$95,000c___May 1 1924
BOND. DEBT May 1915. $116,000
Tax levy val. '14 (¼ appr.) 3,322,740
Appraised value (est.)___13,290,984

KEOKUK COUNTY.
Sigourney is the county seat.
Court-House (red. beg. in 1914).
4s '09　M-S$110.000c___Mar 1 1919
BOND. DEBT Mar 27 '15_ $110,000
Tax levy val.'14 (¼ appr.).9,517,840
Moneys and credits (addi-
tional, full value)_____4,209,841
State&Co. tax(per $1,000) '14.$19.50
Population in 1910 (Census)__21,160
INT. payable at Co. Treas. office

KNOXVILLE.
This city is in Marion County.
Water-Works Bonds.
4½s'14 A-O $70,000_____
(Due $36,650 Jan 1 1934 and 31,050
yearly beginning Oct 1 1915.)
_s　---　$31,000_____
Judgment bonds_____$23,000
BOND. DEBT April 1915_ 124,000
Population in 1910_____3,200

KOSSUTH COUNTY.
Algona is the county seat.
Funding Bdge. Bds.(Tax-exempt)
4½s'10 J-J　$72,000c.July 1 '16-24
4½s　---　70,000__July 1 '24-'29
GEN. BD. DT. Apr 1915.. $142,000
Drainage debt (additional)__ 800,000
Tax levy val.'14 (¼ appr.)11,387,424
Moneys & credits (add'l,
full value)_____1,726,023
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.
3¾s　J-D$205.000c_Dec 1 '15-'20
($30,000 in 1915 and $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 (¼ appr.)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.
Chariton is the county seat.
4½s　s-a　$32,500____1915-1920
Funding Bonds.
4½s　M-N$11,500c____1921-1922
BOND. DEBT Oct 1 1914_ $43,000
Tax levy val. (¼ appr.)___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 in-
corp. July 1863. Inc. as city of 2nd
class Mar 1868. Commission govt. in-
stalled Apr. 5 '11. Pop'n '10. 13,374.
Fire Fund Bonds.
5s　---　$7,500___July 1 1919
5s　---　7,500___July 1 1925
Fire Equip. (Red. beg. 5 yrs. fr. iss.)
5s '14　J-J　$8,000___July 1 1924
Funding Bds. (Part every 2 yrs.)
4½s'04 J-J　$11,000c_July 1 '16-'24
(Part every two years.)
4½s'11　---　25,000c___May 1 1921
5s　---　30,000c___May 1 1929
Refunding Bonds.
4s　J-J　$34,000c___July 1 1920
---　11,500___
(Pay'le every 2 yrs. beg. Jan. 1 '16.)
BOND. DEBT Apr 1915__ $124,550
Tax levy val.'14 (¼ appr.)2,360,678
Moneys and credits (add'l,
full value)_____1,480,815
Tax rate (per $1,000) 1914_$102.00

MARSHALLTOWN IND. SCH. D.
Refunding Bonds.
4½s'01 F-A $12,000c__Feb 1 1921
4½s'12　---　57,000c__July 1 1922
Bldg. Bonds.
4s '06　J-J　$15,000c___July 1 1916
(Subject to call beg. in 1909.)
5s '13　---　15,000c___July 1 1933
(Subject to call beg. July 1 1922.)
4½s'14 M-N$30,000c___May 1 1924
BOND. DEBT Apr 10 '14. $129,000
Tax levy val.'14 (¼ appr.)2,072,825

MASON CITY.
This city is in Cerro Gordo County.
Commission government adopted
June 22 1913.
Corporation Bonds.
4s '99　---　$8,000_____1919
4s '01　---　19,500_____1921
4½s'08　---　10,000_____1922
4½s'12　---　40,000_____1932
5s '13　---　7,100_____1923
Water-Works Bonds.
4½s'03　---　$4,000_____1916
4½s'08　---　24,000_____1928
Fire-Station Bonds.
4½s'12　---　$24,000_____1932
Park Bonds.
6s '09　---　$8,000_____1932
Fire Equipment Bonds.
5s '14　---　$7,000_____1917
6s '15　---　1,400_____1916
TOT. BD. DT. Apr 1 '15__ $153,000
Certificate debt (add'l)___ 56,090
Tax levy val. '13 (¼ appr.)2,811,059
Moneys & credits (add'l,
full val.)_____853,409
Population in 1910_____11,230

MONONA COUNTY.
Onawa is the county seat.
Drainage Bonds.
5½s'15 J-J $69,188.99c Jan 1 '16-'20
BOND. DEBT Apr 1915__ $162,966
Assessed valuation 1914__8,272,188
Population in 1910_____16,633
INT. at County Auditors' office.

MONONA-HARRISON DRAIN.
DIST. NO. 1.
A district in Monona and Harrison
counties (P. O. Onawa).
6s '07　M-N$181,756_Dec 1 '15-'21
BOND. DEBT Apr 28 '15. $181,756
INT. at Continental & Commercial
Trust & Sav. Bank, Chicago.

MONROE COUNTY.
Albia is the county seat.
County Fund Bonds.
4½s　J-J　$36,000___Part yearly
BOND. DEBT Jan 1 '15__ $36,000
Tax levy val. '14 (¼ appr.) 4,950,150
Moneys & credits (add'l,
full value)_____$1,183,714
State&Co.tax(per $1,000) '14.$25.00
Population in 1910_____25,429
INT. payable at Co. Treas. office

MT. AYR.
This town is in Ringgold County.
Inc. in 1875. Bonds are tax-free.
Water-Works (Red. beg. Dec. 1 '23
5½s'13 J-D $45,000c___Dec 1 1933
Funding Bonds.
5s　M-S $4,000c____1917-1924
6s　M-S　4,500c_____1919
TOTAL DEBT Apr 15 '15. $49,000
Tax levy val. '14 (¼ appr.)_276,653
Moneys and credits (add'l,
full value)_____330,000
Total tax rate (per $1,000) '14 $92.00
Population in 1910_____1,646
INT. payable in Davenport.

MUSCATINE.
City is in Muscatine Co. Incorp.
1851. The water bds. are not a direct
city obligation, being payable only
from a special water-works tax.
Refunding Bonds.
4½s　A-O $52,500___Part yearly
Water-Works Bonds.
5s　---　$30,000____Part yearly
City-Hall Bonds.
5s '14　M-N$90,000c___June 1 1934
GEN. BD. DT. Apr 1 '15_ $52,500
Water bonds (additional)_ 30,000
City-hall bonds (additional)_ 90,000
Tax levy val. 1914_____5,348,237
City tax rate (per $1,000) '13.$24.50
Population in 1910 (Census)__16,178
INT. payable at First Trust &
Sav. Bank, Muscatine, and at First
Nat. Bank, Chicago.

MUSCATINE IND. SCH. DIST.
Funding Bds. (red. beg. in 1917).
4s '12　F-A $15,000c___Aug 1 1922
Refunding Bonds.
5s '14　A-O $34,000___Oct 1 1924
Building Bonds.
5s '15　J-D $10,000___June 1 '18-'27
BOND. DEBT Apr 15 '15_ $49,000
Tax levy val.'14 (¼ appr.)_2,592,340
Moneys and credits (add'l
full value)_____1,212,605
INT. payable at First Trust & Sav.
Bank, Muscatine, and Geo. M.
Bechtel & Co., Davenport.

MUSCATINE COUNTY.
Muscatine is the county seat.
Refunding Bonds.
4½s'12 A-O $12,000c___Apr 1 1917
Court-House and Jail Bonds.
4s '07 M-N $72,000c____1915-1921
BOND. DEBT Mar 1915__ $84,000
Tax levy val.'14 (¼ appr's'd)9,952,000
Tax rate (per $1,000) 1913__$20.00
Population in 1910 (Census)__29,505
INT. at Geo. M. Bechtel & Co.,
Davenport.

MUSCATINE - LOUISA DRAIN-
AGE DISTRICT NO. 13.
6s '15　A-O$228,800c____1918-1925
TOTAL DEBT_____(?)
INT. at Cont. & Comm. Nat. Bk.,
Chicago.

NEWTON.
This city is in Jasper County. Inc.
in 1876. Pop'n 1910, 4,614.
Water Bonds.
5s　F-A $40,000c___Feb 1 1918
(Subject to call beg. Feb. 1 1913.)
4½s　M-S $$15,000c__Mar 1 1924
(Subject to call beg. Mar. 1 1914.)
4s　M-S $11,000c___Mar 1 1919
(Subject to call beg. Mar. 1 1904.)
§Gas Works (red. Mar. 15 1921.)
4½s'11 M-S $37,000c. Mar 15 1926
Paving Bonds.
(Redeemable any int. date.)
6s　Apr $7,000c___Apr 1 1919
6s　May $4,000c___May 1 1919
(Subject to call any int. date.)
TOT. BD. DT. Apr 1 '15_ $114,000
Tax levy val.'14(¼ appr's'd) 881,052
§ INT. at Geo. M. Bechtel & Co.,
Davenport.

O'BRIEN COUNTY.
Primghar is the county seat.
Court-House Constr. Bonds.
5s '15　F-A$140,000c____1920-1925
BOND. DEBT May 1915_ $140,000
Ass'd val. 1914 (equalized)_9,505,712
Real value_____38,022,848
Moneys and credits (add'l,
full value)_____1,312,830
Population in 1910_____17,262

OTTUMWA.
Ottumwa is in Wapello Co. Inc.
with special charter 1857; reorganized
under General Incorp. Law 1868; city
of first class 1893. Commission gov-
ernment adopted in Jan. 1913. Pop-
ulation 1910, 22,402.
Funding Bonds.
4½s'97 Mar $35,000_____1917
(Subject to call after 1912.)
5s '12　---　$64,000_____
($7,000 payable yearly on Sept. 1.)
Refunding Bonds—1897.
4½s　A-O $30,000____Oct 1 1917
(Subject to call beg. in 1912.)
4½s　---　$60,000____Oct 1 1928
4½s　---　30,000____Oct 1 1917
(Subject to call $10,000 in 18 yrs. and
$20,000 in 19 years.)
Water-Works Bonds.
4½s'10 J-D$138,000____June 1 1931
4½s'10 J-D 137,000____June 1 1931
Fire-Equip. Bonds.
5s '14　F-A $12,000____1915-1918

GEN. BD. DT. Apr 10 '15 $231,000
Water-works bonds (add'l)_ 275,000
Tax levy val.'14(¼ appr's'd)3,643,024
Total tax (per $1,000) 1914__$69.60
Moneys and credits (add'l,
full value)_____979,476
INT. on funding and refunding
bonds at First Nat. Bank, Chicago.

OTTUMWA SCHOOL DISTRICT.
4½s'07 M-S a$25,000c__Sept 2 1917
4½s　M-S　a7,000c_____1917
(Subject to call.)
4s '09　---　d$25,000c_____1919
§ Building Bonds.
4½s'12 F-A $43,000c___Aug 1 1922
BOND. DEBT Mar 1 '15_ $100,000
Floating debt_____50,000
Tax levy val. '14 (¼ appr.) 3,825,930
School tax rate (per $1,000) '15 $44.40
Population in 1915 (est.)___25,000
INT. on bonds marked (a) in Chi-
cago; (d) Ottumwa; (§) First Nat.
Bank, Chicago.

PAGE CO. DRAINAGE DISTS.
Drainage Dist. No. 5 Bonds.
6s '12　M-N$25,000c.Dec 31 '18-'22
Drainage Dist. No. 6 Bonds.
_s '12　M-N$42,242.81 Dec 1 '17-'21
Drainage Dist. No. 8 Bonds.
6s '11　M-N$25,000c____1915-1916
Drainage Dist. No. 9 Bonds.
6s '12　M-N$31,200.Dec 31 '15-'17
INTEREST payable at County
Treasurer's office or at office of Far-
son, Son & Co., N. Y. and Chicago.

PALO ALTO COUNTY.
Emmetsburg is the county seat.
Drainage Bonds.
6s '07　M-N$14,167___May 1 1916
6s '12　---　343,323_____
County has no general bonded debt.
Drainage debt Oct 27 1914. $426,354
Tax levy val. '13(¼ appr.)6,594,855
Money and credits, add'l,
full value_____803,485
Population in 1910 (Census)__13,845

PERRY IND. SCHOOL DIST.
Building Bonds.
5s '13　---　$70,000____Apr 1 1923
BOND. DEBT Nov 1 1914.$102,000

POLK COUNTY.
Des Moines is the county seat.
Court-House Bonds.
4s '05　A-O$230,000c__Oct 1 '15-'24
(For maturity see V. 80, p. 1750.)
3½s　A-O $81,000__Oct 1 '15-'17
Maturity—$33,000 in 1915, $35,000
in 1916, $13,000 in 1917.
Funding Bonds.
4s　---　$253,000_____
Funding Bridge Bonds.
4½s'11 M-N$100,000_____
4½s'12 A-O　55,000____1922-1932
Funding Court-Expense Bonds.
4½s'11　---　$83,000_____
Bridge and Funding Bonds.
5s '14　J-D$130,000_____
(Due part yearly ending 1934.)
BOND. DEBT Jan 1 1915 $697,000
Cash in county funds____255,989
Tax levy val.'14(¼ appr'd) 37,551,495
Moneys and credits, add'l,
full value_____8,787,823
State&Co.tax(per $1,000) '14-$18.40
Population in 1910 (Census)_110,438

SEYMOUR.
This city is in Wayne County.
5s '12　A-O $14,500___Apr 1 1932
TOT. BD. DT. Apr 1915__ $51,000
Tax levy val. 14 (¼ appr.)_ 260,672
Moneys and credits (add'l,
full value)_____208,036
Population in 1910_____2,290
INT. payable at Cont. & Comm'l
Nat. Bank, Chicago.

SIGOURNEY.
This city is in Keokuk Co. Inc.
about 1844. Pop'n 1910, 2,032.
Sewer (Red. after Feb. 1 1929).
4½s'11 F-A $35,000c___Feb 1 1931
Funding Bonds.
5s　M-N $19,000_____
($500 payable each 6 months beg.
May 1 1915 to May 1 1926 and
$1,000 each 6 months thereafter.)
BOND. DEBT May 1915_ $54,000
Tax levy val.'14(¼ appraised) 404,326
Money and credits (addi-
tional, full value)_____561,800
INTEREST is payable at Harris
Trust & Savings Bank, Chicago, and
by Geo. M. Bechtel & Co., Davenp't.

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$95,000c__Oct 20 1917
5s '97　M-N*125,000c__Nov 1 1917
5s '97　A-O　36,500c___Oct 1917
4½s'96 J-J　40,100c___Jan 1 1916
(Subject to call 1906)
4½s'95 F-A 159,900c__Aug 28 1920
Judgment Funding Bonds.
4½s'03 J-J $204,500c___Jan 1 1918
4½s'05 J-J　59,000c___Jan 1 1925
§Funding Bonds.
4s '99　J-J　$315,000c___Jan 1 1919
(Subject to call 1914)
4½s'90 M-N$120,000c May 1 '16-'20
BOND. DEBT May 1 '15.$1,160,100
Floating debt_____117,000
Sinking fund_____28,000
Tax levy val.'14(¼ appr'd)13,125,000
Money and credits (addi-
tional, full value) 1913_1,463,526
Tax rate (per $1,000) 1914__$94.00
* Subject to call 1915.
§ Int. at City Treasurer's office; on
other bonds in New York City.

SIOUX CITY IND. SCH. DIST.
Refunding Bonds.
4½s'09 J-J $344,000c___Jan 1919
4½s'13 M-S 135,000____Mar 1 1923
BOND. DEBT Apr 1915_ $479,000

Val. school prop. 1913___1,129,200
Tax levy val. 1914____12,449,000
School tax (per $1,000) 1914__$35.80
INT. on bonds of 1913 at Cont. &
Comm. Tr. & Sav. Bank, Chicago;
others at Fourth Nat. Bank, N. Y.

SPENCER IND. SCH. DIST.
This district is in Clay County.
Building Bonds.
4½s'08 F-A　$3,000c___Aug 1 1918
(Subject to call beg. Aug. 1 1914)
4½s'12 M-N$55,000c___May 1 '18-'22
5s '13　F-A　5,000c___Aug 1 '19-'23
4½s　---　10,000____May 1 1929
(Part yearly)
BOND. DEBT Mar 1 '15__ $73,000
Tax levy val.'14 (¼ appraised) 662,326
Moneys and credits (addi-
tional, full value)_____456,328
Tax rate (per $1,000) 1914__$40.00
INT. at Geo. M. Bechtel & Co.,
Davenport.

SPIRIT LAKE SCHOOL DIST.
This district is in Dickinson Co.
Building Bonds.
5s '14　M-N$90,000c___May 1 1924
(Subject to call $2,000 in 1919 and
$3,000 in 1921, 1922 and 1923.)
BOND. DEBT Apr 6 '15__ $90,000
Sinking fund July 2 1914____2,200
Tax levy val.'14 (¼ appr'd)_ 552,772
Population in 1914 (est.)____1,800
INT. at District Treasurer's office.

STORM LAKE IND. SCH. DIST.
This district in Buena Vista Co.
4½s'12 J-J　$60,000____Jan 1 1922
(Bonds are also subject to call $2,000
yearly after 5 years until $10,000
has been canceled.)
BOND. DEBT Nov 1914__$60,000
Tax levy val. '13 (¼ appr'd)_800,000
Moneys & cred.(add'l full val)400,000

TAMA SCHOOL DISTRICT.
This district is in Tama County.
5s '13　A-O $60,000c____1916-1923
BOND. DEBT Mar 29 '15_$60,000
Tax levy val. '13 (¼ appr's)_537,662
School tax rate(per$1,000)'13.$43.50
Population in 1913 (est.)____2,600
INT. at Geo. M. Bechtel & Co.,
Davenport.

VAN BUREN COUNTY.
Keosauqua is the county seat.
4s&4¼s　---　$101,000_____
BOND. DEBT Sept 1 '14__ $101,000
Tax levy val. '13 (¼ appr.) 6,009,272
Moneys and credits (addi-
tional, full value)_____467,284
State & Co. tax(per $1,000)'13 $19.50
Population in 1910 (Census)__15,020

WAPELLO COUNTY.
Ottumwa is the county seat.
_s　---　$193,771_____
Funding Bonds.
4½s'11 A-O $25,000____Oct 1 '22-'26
5s '14　M-N 60,000c.Nov 1 '28-'30
BOND. DEBT Jan 1915__ $313,000
Tax levy val.'14 (¼ appr.) 9,097,121
Money and credits (addi-
tional, full value)_____2,580,092
Population in 1910_____37,743
INT. at County Treasurer's office.

WATERLOO.
County seat of Black Hawk Co.
Incorp. June 23 1868.
Funding Bonds.
4s '04　J-J $15,000c____1915-1919
4s '05　M-N　55,000____May 1 1925
4½s'08 M-N 50,000c___May 1 1928
4½s'11 M-N 50,000c___May 1 1931
Water-Works Bonds (Tax-free.)
4½s'10 J-J $500,000c. Jan 15 '16-'30
(Part due every 5 years.)
Refunding Bonds.
4s '02　J-D $19,000____June 1 1922
Bridge Bonds.
5s '09　M-N $8,100_____1931
5s '09　M-N　87,000_____1929
5s '12　M-N　9,278 84_____1933
5s '13　M-N　23,500_____1933
5s '13　M-N　89,000_____1932
GEN. BD. DT. incl.$500,-
000 water bds. Mar '15_ $905,878
Assessment debt payable
from special funds—
Impt. bonds ___ $45,000
Sewer bonds __ 174,292
Park bonds __ 62,650
　　　　　　　　281,942
TOT. DEBT Mar 1915__$1,187,820
Sink. fd. agst. gen. debt__ 51,136
Tax levy val. '14 (¼ appr.) 6,906,205
Tax rate (per $1,000) '14__$104.00
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 $27,000c___May 1 1916
(Subject to call after May 1 1911.)
4½s'12 M-N　5,000c___May 1 1922
4½s　M-N　13,000c_____1921
4½s'14 M-S 45,000c___Mar 1 1924
Refunding Bonds.
5s '13　M-N$24,000c___May 1 1923
BOND. DEBT Oct 1914__ $114,000
Floating debt_____18,783
Tax levy val.'12(¼ appr's'd)13,389,938
School tax rate (per $1,000)'12 $35.80
Population in 1913 (est.)___14,000
INT. on bonds due 1916 and 1921
at Harris Trust & Sav. Bank, Chic.;
bonds due 1922 and 1923 at Geo. M.
Bechtel & Co., Davenport; others at
Elston, Clifford & Co., Chicago.

EAST WATERLOO IND. SCH. D.
Funding & Building Bonds.
4½s'08 F-A$20,000c___Aug 1 1918
4½s'12 J-J　25,000____July 1 1922
Refunding Bonds.
4s　F-A $13,000c____Aug 1919
(Subject to call after 1908.)
4½s'07 J-J *$18,000c___July 1 1917
5s '11　J-J　$12,000____July 1 1921
4s '13　J-D　24,600____June 1 1923
BOND. DEBT June 1915. $102,000
Equalized val. 1914____3,652,122
*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-an $15,000c___July 1 1921
(Subject to call $1,000 July 1 1906 and $1,000 July 1 1907.)
Municipal Imp. (red. Dec. 1 '08).
4½s'08 s-an $30,000c___Dec 1 1928
BOND. DEBT Mar 31 '15__$52,000
Sinking fund and cash___ 13,855
Tax levy val.'14(½ appr's).1,587,428
Population in 1910_____3,052
INT. at First Nat. Bank Waverly.

WEBSTER CITY SCHOOL DIST.
A district in Hamilton County.
4½s'12 J-J $40,000___Jan 1 1932
BOND. DEBT Apr 1912__ $62,000
Tax levy val. '11(¼ appr.).1,054,058

WINNESHIEK COUNTY.
County seat is Decorah.
Court-House Bonds.
4s ___ $16,250c___1915-1916
4½s ___ 50,000c___1917-1921
Funding Bridge Bonds.
4s '09 J-J $95,000c__Jan 1 '22-'29
Fund. Bdge. Warrant Bonds.
5s '13 M-N$67,000___Nov 1 '30-'33
GEN. BD. DT. Jan 1 '14__$236,000
Assessment debt Apr 26 '12 310,590
Tax levy val.'11(¼ appr)__7,317,489
Population in 1910 (Census)__21,729
INT. payable in Decorah.

WINTERSET.
This city is in Madison County.
Refunding Light Bonds.
4s '99 s-a $6,000c_____1919
Funding Bonds.
4s '02-'08 $12,000c___1918 & 1922
Water-Works Bonds.
4½s'09 ___ $60,000c_____1929
BOND. DEBT May 1 '15__$78,000
Tax levy val.'13(½appr.)est.568,234
Population in 1910_____2,818
INTEREST on the water works is payable in Davenport at Geo. M. Bechtel & Co.; other bonds in Winterset at First Nat. Bank.

WOODBURY COUNTY.
County seat is Sioux City.
Court-House-Constr. Bonds.
5s '15 J-J $500,000___1920-1932
(Part each year.)
CO. BD. DT. Apr 1915__ $500,000
Bridge dist. bds. (add'l)__ 66,000
Drainage bonds (add'l)___ 132,300
Tax levy val'14(¼appr.)_22,729,366
Moneys and credits (add'l, full value)_____3,328,046
Population in 1910 (Census)__67,616
INT. payable at office of Co. Treas.

WOODBURY-MONONA DRAINAGE DISTRICT NO. 2.
5½s'12 J-J $37,456.51_____
(Due one-fifth yearly beg. Jan 1 '15)
BOND. DEBT Apr 28 '15__$37,456
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. The figures of tax levy value given below represent ¼ of the appraised value by the assessors. These figures do not include valuation of moneys and credits which are assessed *separately* at their full value at 5 mills on the dollar. We add the population from the U. S. Census of 1910.

	Bonded Debt.	Floating Debt.	Tax Levy Value.	Tax per $1,000.	Pop'n. 1910.
Adair, Adair County	$30,000	$4,500	*$166,719	----	900
Adel Independent Sch. Dist.	48,000	None			
Afton, Union County	25,000		*469,012	----	1,014
Albia (C), Monroe County	61,000	17,162	*705,153	----	4,969
Alexander Cons. Ind. S. D.	40,000				
Algona (C),) Kossuth County	52,000				2,908
Algona School District	41,000				
Allamakee County	25,000	20,000	5,442,080	----	17,328
Ames School District	127,500			*59.00	
Anamosa Ind. School District	60,000				
Appanoose County	122,000	None	§5,693,598	----	28,701
Bedford (C), Taylor County	65,521				1,883
Belle Plaine School District	53,000				
Buena Vista County	40,000		§9,709,943	----	
Carroll County	60,000	56,027			20,117
Carroll (C), Carroll County	225,000				3,548
Casey School Dist, Guthrie Co.	35,000				
Cass County	87,000		§9,121,706	$18.30	19,047
Centreville Independent S. D.	37,000				
Charles City, Floyd County	77,500	7,932	*1,499,428	----	5,892
Chickasaw County	28,000		§6,688,922	----	
Churdan S D, Greene Co	30,000				
Clarinda (C), Page County	31,000	None			3,832
Clayton County	250,000				25,576
Clinton, Clinton County	147,500	7,101			25,577
Creston (C), Union County	33,000				6,924
Dallas Center Ind. S. D.	30,000				
Davis County	47,500		*4,955,592	----	13,315
Decatur County	49,000	6,000	*1,470,154	$22.00	16,347
Des Moines County	133,000		*10,552,824	----	36,145
Emmet County	84,000	None	*3,302,503	*46.75	9,816
Exira Indep. School District	38,000	None	1,000,000	$18.00	
Floyd County	285,000				
Fort Madison Sch. District	70,000	5,000	*1,387,117	*28.00	17,119
Fremont County	187,000		*6,021,538	----	15,620
Fremont Ind Sch Dist	30,000	800	$162,503	----	
Garner School District	35,000	4,600			
Grand Junction School Dist	45,000				
Grinnell (C), Poweshiek County	60,929	3,784	*931,345	----	5,036
Griswold School District	25,000		149,582	47.80	
Hansell Con. Sch. Dist	35,000	None	$269,000	$42.00	
Harrison-Pottawatomie County. Drainage District No. 1	130,000				51,000
Independence School District	43,000	1,744	§715,941	----	
Indianola (C), Warren County	45,000	3,110			3,283
Iowa County	72,000	10,000	g7,113,727	----	18,409
Jefferson County	33,000	None	6,578,387	----	15,051
Johnson County	250,000				25,914
Jones County	30,000	10,000	*8,301,337	----	19,050
Kinsley Ind. School District	29,000	None			
Lamoni (T), Decatur County	26,000	5,897	$207,929	----	1,541
Laurens Con. Sch. District	50,000	None	*1,486,502	----	
Lawton Sch Dist	30,000				
Le Mars School District	25,000	None			
Lenox School District	30,000				
Leon, Decatur County	49,000	None			1,991
Lohrville Ind. Sch. Dist.	30,000				
Long Tree Sch. District	30,000	None	*845,399	----	
Lyons Ind. School District	32,500		$715,984	----	14,624
Madison County	43,000	None	*7,177,184	----	15,621
Magnolia Twp Con Sch D	35,000				
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.	79,500	20,000	*3,453,298	----	
Missouri Valley Ind Sch D	83,500		*494,857	----	
Montgomery County	246,000				16,604
New Hampton Sch. Dist.	63,000	None	g492,000	----	
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			
North English Sch. Dist.	27,000	None	h213,047	----	
Northwood Ind. Sch. Dist.	49,000	None			
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	75,000	None			
Pella (C), Marion County	111,000				3,021
Portsmouth (T), Shelby County	25,000	None			347
Postville Indep. School Dist.	50,000	None	*285,912	----	
Radcliffe Sch Dist	33,000				
Red Oak (C), Montgomery Co.	30,000	241	797,971	36.10	4,830
Remsen Independent Sch. Dist.	25,000				
Renwick Ind. School District	25,000				
Rockwell City Ind. Sch. Dist.	30,000	540			
Sac County	33,000		*9,721,688	----	16,555
Scranton Ind Sch Dist	30,000				
Sheffield, Franklin County	33,500		969,962	----	
Sheffield School District	35,000	None	*969,692	----	
Sioux Rapids Con Sch D	60,000				
Toledo Indep. School District	75,000				
Thompson Ind Sch Dist	28,000	1,000	§630,552	----	
Traer School District	30,000	None			
Union County	70,000	56,900	g4,634,269	g17.10	16,616
Valley Jct. (C), Polk County	54,500	None	397,865	----	2,573
Warren Co. 1st Drain. Dist.	42,131	None	341,760	----	
Washington County	25,000		*10,094,864	----	19,925
Webster City (C), Hamilton Co	75,000	None	g9,982,933	----	5,208
Wellman Ind. School District	25,000	6,000	224,442	----	

	Bonded Debt.	Floating Debt.	Tax Levy Value.	Tax per $1,000.	Pop'n. 1910.
Woodbine Independent S. D.	$33,000	None	$375,000g	$37.60	----
Wright County		47,000	None	----	17,951

(C) City. *x* 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 Capitol Refdg. Bonds.				
3½s'13 J-J $2,900,500c July 1 '15-'25				
(Subject to call on any int.-paying date upon 30 days' notice.)				

Certs. of indebt. to State fund— School Fund.			
5s '98	J-J	$18,000r	July 1 1918
5s '02	J-J	1,000r	Jan 2 1922
5s '03	J-J	22,000r	July 1 1923
5s '05	J-J	201,000r	Apr 28 1925
5s '06	J-J	2,000r	Jan 2 1926
5s '10	J-J	6,000r	July 1 1930
6s '11	J-J	2,909,000r	July 1 1931
Total Jan. 1 1915		$3,159,000	

Seminary Funds.			
5s '95		$5,000	
5s '96	J-J	3,000r	Apr 1 1916
5s '98	J-J	6,000r	July 1 1918
5s '02	J-J	3,000r	Jan 2 1922

Seminary Funds (Con.)—			
5s '02	J-J	$1,000r	Nov 26 1922
5s '03	J-J	242,000r	July 2 1923
5s '03	J-J	5,000r	Nov 8 1923
5s '04	J-J	100,000r	Jan 22 1924
5s '84	J-J	5,000r	Jan 30 1924
5s '04	J-J	35,000r	Apr 19 1924
5s '91	J-J	646,958r	Apr 1 1941
5s '05	J-J	5,000r	Apr 2 1925
5s '95	J-J	22,881r	July 1 1945
5s '95	J-J	5,000r	Apr 9 1945
5s '06	J-J	5,000r	Feb 25 1926
5s '08	J-J	5,000r	Jan 2 1928
5s '08	J-J	6,000r	May 1 1928
5s '08	J-J	5,000r	Dec 15 1928
5s '09	J-J	5,000r	May 15 1929
5s '11	J-J	5,000r	July 1 1931
5s '11	J-J	122,000r	July 1 1931
5s '13		5,000	
Total Jan 1 1915		$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.—On Jan. 1915 the bonded debt of the State was $2,909,500. On Jan. 1 1915 the school and seminary fund certfs. amounted to $4,398,839. The total cash held in the treasury to the credit of all of the State funds on Jan. 1 1915 amounted to $4,942,011 73. 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.
1914	$1,946,950,547	----	1904	$1,153,152,419	$1.70
1913	1,883,473,502	----	1902	1,046,469,144	2.50
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	1,256,747,781	1.70	1880	532,692,043	4.00

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 to an aggregate of 5% of valuation, *except* that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, "or (as per amendment of 1906) for the grading, constructing, paving or maintaining of paved, graveled, macadamized or rock roads and necessary bridges and culverts therein"; and except, also, per the amendment of 1902 (Section 12a—see V. 75, p. 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.

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we were advised under date of December 8 1911 by the Secretary of State that "bonds or notes or other evidences of indebtedness issued by this State are subject to taxation under the State constitution. There has been no legislation enacted exempting such papers from taxation."

POPULATION OF STATE.—

1910	3,293,335	1870	1,721,295	1830	140,455
1900	3,106,665	1860	1,182,012	1820	66,557
1890	2,679,184	1850	682,044	1810	19,783
1880	2,168,380	1840	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.

Column 1

BATES CO. DRAIN. DIST. NO. 1.
Butler is the county seat.
6s '07 J-J $309,000c. within 18 yrs
6s '11 J-J 168,000c____1915-1931
GEN. BD. DT. Apr 1915__$458,000
(District has no independent val.)
Population in 1913 (est.)____35,000
INT. at District Secretary's office.

BENTON COUNTY.
County seat is Warsaw.
Refunding Bds. (red. beg. in 1912).
4s J-J $13,000r_____1922
BOND. DEBT Mar 27 '15 $63,000
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)
Electric-Light Extension.
5s '05 July $6,500____July 1 1925
(Subject to call after Jan. 1 1915.)
Water-Extension Bonds.
4s '07 Jan $6,000____Jan 1 1927
(Subject to call after Jan. 1 1917.)
Water and Light Bonds.
5s '12 $25,000____July 1 1932
(Subject to call after July 1 1922.)
-s $5,000_____1932
(Subject to call beginning in 1922.)
Hose House (Red. beg. July 1 '15)
5s '05 July $2,500____July 1 1925
BOND. DEBT Apr 26 '15__$45,000
Assessed valuation 1914____901,751
Tax rate (per $1,000) 1914__$10.00
Population in 1910_____1,931

BETHANY SCHOOL DISTRICT.
Building Bonds.
4s F-A $5,000c_____1924
(Subject to call)
5s '12 $40,000_____1932
(Subject to call 1922)
BOND. DEBT Apr 29 '14__$45,000
Assessed val. (½ 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 $37,000__Feb 1 '16-'31
BOND. DEBT Mar 27 '15__$37,000
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-S$150,000c____1915-1929
6s M-S 25,000c_____1932
BOND. DEBT Mar 26 '15 $175,000
Assessed val. 1914 (¼ act.)_347,500
Tax rate (per $1,000) 1913__$11.40
INT. at Merchants' Laclede Nat.
Bank, St. Louis.

BLACKWATER DR. DIST. NO. 1.
This district is in Johnson County.
6s '10 ____ $190,000____1915-1930
TOTAL BONDED DEBT (?)

BUCHANAN COUNTY.
The county seat is St. Joseph.
Bonds are tax-exempt.
Refunding (Subject to call)
3½s F-A $9,000c____Aug 1 1921
Jail (Int. at Treas. office.)
4s '10 M-N$41,000r____May 1 1919
BOND. DEBT May 1 '14 $50,000
Assess. val. '13 (3-5 act.)_52,157,571
State & Co. tax(per$1,000) '13_$7.50
Population in 1910 (Census)_93,020

BUTLER COUNTY.
Poplar Bluff is the county seat.
Refunding Bonds.
4s '00 A-O $7,500c____Apr 2 1920
Funding Bonds.
4½s'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 1925
County debt Sept. 1913____$50,000
Drainage debt Sept 1911__250,317
Assessed val. '13 (¼ 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-H'se & Jail (Redeemable
after March 2 1916.)
4s '06 M-S $40,500c____Mar 2 1926
BOND. DEBT May 1915____$40,500
Assess. val. '13 (2-5 act.)_9,499,531
State&Co. tax (per $1,000)1914$9.35
Population in 1910_____27,621
INT. at County Treasurer's office.

CAPE GIRARDEAU SCH. DIST.
Building and Impt. Bonds.
5s '14 M-S $118,750c.Mar 2 '16-34
-s 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.

CARROLL COUNTY.
Carrollton is the county seat.
Drainage District No. 3 Bonds.
6s '11 M-S $129,090 57c____1929

Column 2

County has no general bonded debt
Drainage debt Mar 1915__$129,091
Assessed val. '14 (1-5 act.)12,500,900
State&Co. tax (per $1,000) '14_$6.90
Population in 1910_____23,098
INT. at County Treasurer's office.

CARROLLTON SCHOOL DIST.
4½s $1,500_____
4s '09 F-A 46,500____Aug 1 1929
(Subject to call after Aug. 1 1914.)
BOND. DEBT Apr 28 '15__$48,000
Assessed valuation 1914__1,416,800
School tax rate (per $1,000)'14$12.00
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 (¼ act.)_3,064,785
Tax rate (per $1,000) 1914__$10.00
Population in 1910_____9,483
INT. at Miss. Val. Tr. Co., St. L.

CARTHAGE SCHOOL DISTRICT.
Building Bonds.
4s '05 M-S $30,000c___Sept 1 1925
(Red. beginning 10 years from date.)
4s '03 J-J 47,000c_____1924
(Red. beginning 10 years from date.)
4s '14 J-D 10,000____June 1 1919
BOND. DEBT May 1915__$77,000
Sinking fund_____9,209
Assess. val. '13 (2-5 act.)_3,430,670
School tax (per $1,000) 1913__$13.50
INT. at Nat. Bk. of Comm., St. L.

CASS COUNTY.
Harrisonville is the county seat.
4s '08 ____ $117,000____June 1 1928
(Subject to call after June 1 1923.)
4s '08 ____ $106,000____June 1 1928
(Subject to call after June 1 1918.)
4s '08 ____ $124,000____June 1 1928
(Subject to call after June 1 1913.)
Refunding Bonds.
4s'99 Apr $150,000c____Apr 1 1919
Refunding Twp. Bds. (Red. 1918)
4½s'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 F-A $45,000c_____1930
Sewer Bonds.
5s F-A $15,000c____Part yearly
BOND. DEBT Mar 26 '15__$60,000
Sinking fund_____5,000
Assess. val. '14 (¼ act.)____840,000
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 $104,000r Sept 19'15-'25
County has no general bonded debt.
Drainage debt Mar 29 '15 $104,000
Assess. val. '14 (¼ act.)__15,000,000
State&Co.tax(per $1,000) '14__$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 $36,000..Mar 1 '19-'34
-s 11,000_____
BOND. DEBT Apr 28 '15__$94,500
Ass'd val.'14(abt.30%act.) 1,029,685
Population in 1910_____3,144
INT. at Merchants' Laclede Nat.
Bank, St. Louis.

CHILLICOTHE.
This city is in Livingston County.
Water Wks. Purch. & Impt.Bds.
5s '15 M-S $135,000.Mar 1 '20-'35
(Part yearly)
BOND. DEBT Mar 1915__$192,500
Assessed val 1913_____1,987,466
Real value (est.)_____5,419,410
Population in 1910_____6,265

COLUMBIA ROAD DISTRICT.
This district is in Boone County.
Road Bonds.
5s '11 A-O $90,000c.Apr 1 '16-'27
BOND. DEBT Apr 1915__$90,000
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.), 12,400.
4s '09 M-S $97,500c.Mar 1 1929
(Subject to call after Mar 1 1914,
$30,000 Mar 1 1919 and $47,500
Mar 1 1924.)
4½s'10 J-D $25,000c____June 1 1930
(Subject to call after June 1 1920)
BOND. DEBT May 1915. $122,500
Sinking fund_____15,000
Assess. val. '14 (1-3 act.)_4,314,847
School tax (per $1,000) 1914__$12.50
INT. at Miss. Val. Tr. Co., St. L.
and Mercantile Trust Co., St. Louis.

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 (¼ act.)_11,334,075
State&Co.tax(per $1,000) '13_$15.40
Population in 1910_____20,311
INT.at County Treasurer's office.

Column 3

DALLAS COUNTY.
County seat is Buffalo.
See V. 100, p. 323, for reference to
controversy over old railroad bonds.
Railroad Aid Bonds.
10s J-J $85,000_____
7s J-J 150,000_____
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-N$56,000____May 20 1924
(Subject to call by State Aud. on 30
days' notice before interest date.)
5s '13 $2,500____Oct 1 1933
BOND. DEBT Mar 1915____$58,500
Assess. val. '14 (35% act.)__985,000
City tax (per $1,000) 1914____$11.00
Population in 1910_____47.21
INT. at the Merc.Tr.Co., St. Louis.

DEXTER.
This city is in Stoddard County.
Inc. Jan. 4 1877. Pop'n '10, 2,322.
Water (Red. beg. 10 yrs. from issue)
5½s'14 J-J $28,000____Jan 15 1934
Sewer (Red. beg. 10 yrs. from issue)
5½s'14 J-J $25,000____Jan 15 1934
BOND. DEBT Mar 1915____$53,000
Assess. val. '13 (40% act.)__627,748
City tax rate (per $1,000)'14_$15.50

DUNKLIN COUNTY DR. DIST.
Kennett is the county seat.
Drainage Bonds.
6s $394,057____Various
TOTAL DEBT Mar 27 '15 $394,057
Assessed valuation (est.)__9,500,000
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 $300,000c.Apr 1 '18-'32
(Part due every 2 years.)
BOND. DEBT Apr 1915__$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. in 1916).
4½s'06 A-O $40,000c.__Apr 1 1926
4½s'06 A-O 8,000c.__Oct 1 1926
BOND. DEBT July 7 '14.__*$56,500
Sinking funds_____17,241
Assess. val. '13 (½ 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.
Louis; others at Harris Trust & Sav.
Bank, Chicago.

FULTON SPECIAL ROAD DIST.
This district is in Callaway County.
Road Bonds.
5s '13 M-S $74,770____Mar '16-'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)
4½s'11 F-A$150,000c.Aug 1 '16 & '21
BOND. DEBT Mar 26 '15 $150,000
Assess. val. '14 (½ act.)__29,496,000
State & Co.tax(per$1,000)'14_$21.80
Population in 1910_____63,831

**GREENE & LAWRENCE COS.
DRAINAGE DIST.**
6s g '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).
4½s'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__$26.20
INTEREST is payable at City
Treasurer's office and at the Merchants' 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 $48,000c.July 1 '15-'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 (½ act.)_10,775,184
School tax rate (per$1,000)'12 $12.50
§ INT. at Hannibal Trust Co.,
others at Farmers' & Merchants'
Bank, Hannibal.

INDEPENDENCE.
This city is in Jackson County.
Inc. Mar. 8 1849. Pop'n '10, 9,859.
Sewer Bonds (Subject to call).
4s '99 J-J $34,000____Jan 2 1919
4½s'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

Column 4

City-Hall (Subject to call)
4s '10 F-A $30,000____Apr 1 1930
Gen. Expense (red. beg. in 1918).
4½s'13 ____ $38,500____Mar 1 1933
BOND. DEBT Mar 27 '15. $124,000
Total assessed val. 1914__4,900,000
(Assessment on real estate at 2-5; on
personal prop. at ½ its actual val.)
Total tax rate (per $1,000)'13_$31.00
INT. on sewer 4s at Equitable Tr.
Co., N. Y.; sewer 4½s 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 4½s of 1913 at office
of City Treasurer.

INDEPENDENCE SCH. DIST.
This district is a distinct corporation, embracing all the territory
within the limits of the city of Independence and some outside. Property valued at $330,000 is owned by
the district. Pop'n '14 (est.), 13,000.
Bldg. Bds. (10 yrs. bef. mat.)
4s A-O $20,000c____Oct 1 1923
4s '07 J-J 35,000r__Sept 18 1927
5s '12 A-O 75,000c____Oct 1 1932
BOND. DEBT April 1915. $130,000
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. J'ne 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 $18.00
Population in 1910_____283,522
INT. at Fidelity Trust Co., Kansas 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 issue)
4s '05 M-N $25,000c.__Nov 1 1925
Impt. Bds. (red. after Mar. 1 '22).
4½s'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 (¼ 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. beg. July 1 '08).
4s J-J $73,000c.__July 1 1923
Refunding (red. beg. July 1 1908).
4s J-J $20,000c.__July 1 1923
BOND. DEBT May 1915__$72,000
Assess. val. '14 (1-3 act.)_3,971,000
School tax (per $1,000) 1914__$11.50
Population in 1912 (est.)____15,000
INT. at Bk. of Comm., St. L.

JOPLIN.
Joplin is in Jasper County. Special charter Apr. 20 1914; 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 '13 J-J 50,000c.__Feb 1 1933
Market Sq. Bds.(red. beg. in 1918)
5s '13 J-J $50,000c.__July 1 1933
BOND. DEBT Apr 29 '15. $184,500
Sink. fd. & cash Mar 1 '14__113,000
Assess. val. '14 (2-5 act.)_10,065,550
Tax rate (per $1,000) 1914__$15.50
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.)
4½s'08 M-N$65,000c.__May 1 1928
(Subject to call after May 1 1918.
4½s'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
4½s'10 M-S 100,000c.__Sept 1 1930
Water-Works Judgment Bonds.
4½s'95 J-J$2,144,000c.__July 1 1915
Water-Works Bonds.
4s '04 J-J $741,000c.__Jan 1 1924
4s '10 M-S 870,000c.__Sept 1 1930

KANSAS CITY (Concluded)—
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
4½s'13 M-S 100,000c_____1932
Market Improvement Bonds.
4s '04   J-J $250,000c___Jan 1 1924
4½s'10 M-S 50,000c___Sept 1 1930
Levee Bonds.
4½s'10 M-S $75,000c___Sept 1 1930
Work-House Bonds.
4½s'10 M-S $50,000c___Sept 1 1930
Paving-Repair-Plant Bonds.
4½s'10 M-S $50,000c___Sept 1 1930
Sewer Bonds.
4½s'10 M-S$300,000c___Sept 1 1930
Street Bonds.
4½s'10 M-S $475,000c___Sept 1 1930
Bridge Bonds.
4½s'10 M-S $200,000c___ Sept 1 1930
Incinerating-Plant Bonds.
4½s'10 M-S$100,000c___Sept 1 1930
Levee and Drainage Bonds.
4½s'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 '13.
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 include 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 AMENDMENT.—An amendment to the State constitution was adopted at the Nov. (1902) election, which permits the exclusion of $2,144,000 water judgment bonds given in computing the debt limit. V. 75, p. 1165
ASSESSED VALUATION AND TAX RATE.—
               1914.   1913.
Real estate$134,731,330$130,233,720
Personal -- 48,212,493   46,555,901
Merchants 12,125,260   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, 55,785;

KANSAS CITY SCHOOL DIST.
This district is a distinct and separate corporation, having no connection 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 Kansas City. Pop'n 1914 (est.), 357,631
Building Bonds.
4s '96 J-J $250,000c---July 1 1916
3½s'99 J-J 400,000c---July 1 1919
3½s'03 J-J 500,000c---Jan 1 1923
3½s'05 J-J1,000,000c---July 1 1925
4s g '07 J-J 600,000c---July 1 1927
4s g '10 J-J 750,000c---July 1 1930
4s g '12 J-J *2,000,000c---July 1 1932
4½s'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 12,000c---June 1 1929
MT. WASHINGTON SCH.DIST.
5s '02 J-D $5,500c---June 2 1922
5s '02 M-S 3,000c---Sept 1 1922
4½s'09 J-J 18,000c---July 1 1929
SEVEN OAKS SCHOOL DIST.
5s '09 M-N $5,000---May 1 1929
5s '11 F-A 3,000c---Feb 1 1931
SWOPE SCHOOL DISTRICT.
5s '09 M-N $2,500c---May 1 1919
5s '08 F-A 5,000c---Aug 1 1928
WESTPORT SCHOOL DIST.
Building Bonds.
6s '95 J-J $30,000c---July 1 1915
5s '96 J-J 20,000c---July 1 1916
TOT. DEBT Mar 1915 $7,623,000
Sinking fund (cash & inv) 880,161
Assess. val. for taxation 193,893,237
School tax (p. $1,000) '14-15-$12.00
* Of the last two issues of building bonds dated 1912 and 1913, $1,331,-000 and $1,600,000, respectively, have been sold.
DISTRICT PROPERTY.—The value of property owned by the district (unencumbered), $8,330,908.

KENNETT.
This city is in Dunklin Co. Inc. about 1897. Population 1910, 3,033.
Water-Works Bonds.
5s '12 A-O $40,000c_____
Sewer Bonds.
5s '12 A-O $35,000c_____
(The above issues are due $2,000 in 10 years, $20,000 in 15 years and $53,000 in 20 years.)

BOND. DEBT Apr 30 1915_$75,000
Assessed valuation 1912___-$885,930
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.
aFunding Bonds.
4s   A-O $5,000c_____1919
Elec.-Lt. (Subject to call).
4½s   M-S$17,000c_____1920
4½s   J-J 65,000c_____1926
4½s'11 M-S a10,000c___Sept 1 1931
Water-Works.
5s   M-S$25,000c_____1922
4½s   J-J 15,000c_____1926
aCity Hall and Jail Bonds.
5s '14   M-N$15,000___May 1 1934
GEN. BD. DT. Mar 1 '15_ $92,000
Sinking fund _____44,358
Assessed val. '14 (¾ act.)--2,580,730
INT. on bonds marked (a) at Merchants-Laclede Nat. Bank, St. L.; (b) Third Nat. Bank, St. L., (§) Nat. Bank of Commerce, St. L.

LAFAYETTE COUNTY.
County seat is Lexington.
Refunding Bonds.
3½s'01 F-A $96,000c___Jan 1 1921
3½s'01 F-A 135,000c___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 $66,000c____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___827,705
Actual val. (est.)_____4,000,000
INT. at Boatmen's Bank, St. Louis

LAWRENCE COUNTY.
Mt. Vernon is the county seat.
Road Bds. (Int. at Mt. Vernon Bk.)
5s '12 $50,000c_____1927
BOND. DEBT May 1915_ $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)
3½s'99 F-A $9,000c___Aug 1 1919
3½s'99 F-A 10,500---Aug 1 1919
3½s'00 F-A 6,000___Aug 1 1920
4½s'10 J-J *12,000---July 1 1930
4½s'10 J-J 13,000---July 1 1930
(Subject to call after July 1 1920.)
4½s'10 J-J *13,000---July 1 1930
4½s 10 J-J 12,000---July 1 1930
Impt. Bds. (Int.at Co. Treas.office.)
s '13 $20,000_____
BOND. DEBT April 1914 _$81,500
Tax valuation 1908_____1,365,820
Total tax (per $1,000) 1909--$15.70
Population in 1910_____8,444
* Red. after 15 years from issue.

LEXINGTON SPEC. ROAD DIST.
4½s'11 M-N$103,000c May 1 '16-'26
BOND. DEBT May 1915_ $103,000
Assessed valuation 1914___2,913,874
(Assessment 30 to 40% actual val.)
Tax rate (per $1,000) 1913___$0.70
Population of dist. '14 (est.)--10,000
INTEREST is payable at Merchants-Laclede Nat. Bk., St. Louis.

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 $25,000c----1916-1921
5s   J-J 17,000c_____1930
Sewer Bonds.
5s   A-O $8,000c_____1928
BOND. DEBT Mar 26 '15 $50,000
Sinking fund _____6,000
Assessed val. '13 (1-3 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.
5½s'13 A-O$4,750,000c Oct 1 '19-'33
BOND. DEBT May 1915-$4,750,000
Pres't val. of prop. taxed_17,585,179
Est. actual value of prop. when drained___30,781,642
Population in 1915 (est.)___10,858
INT. at First Tr. & S. Bk., Chic.

LOUISIANA.
This city is in Pike Co. Incorp. 1849. Population 1910, 4,454.
Refunding Bonds (Tax-exempt).
4s $4,500c_____1919
(Subject to call 1914)
4s $19,500c_____1919
4s '09 Mar 48,000c---Mar 1 1929
BOND. DEBT Sept 29 '14__$72,000
Total assessed val. '13___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 $630,000_____July 1 1931
BOND. DEBT July 1 '15__ $630,000
Assessed valuation 1914_-12,071,731
State, Co. & Bd. tax (per $1,000) 1914_____$12.30
Population in 1910_____30,868
INT. at Nat. Bk. of Com'ce, N. Y.

MACON SCHOOL DISTRICT.
4½s   A-O$16,000___Oct 1 1926
4½s   M-N 33,000___May 14 1924
BOND. DEBT Mar 27 '15 _ $49,000
Total assessed val. 1914___1,378,585
School tax (per $1,000) '14___$12.50
§ Int. at Mercantile Tr. Co., St. L.; other int. at State Exch. Bk., 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 $64,000c---July 31 1928
($40,000 of bonds redeemable July 31 1913, remainder July 31 1918)
BOND. DEBT Apr 28 '15 _ $64,000
Assess. val. '14(¼ act.)--13,070,682
State&Co.tax(per $1,000) '14--$9.90

MARYVILLE.
This city is in Nodaway Co. Inc. as a city of the fourth class in 1880.
Water-Works Bonds.
4½s'12 J-D$100,000c ____1917-1932
Paving Bonds (Subject to call).
4s '01   J-J $2,000c___July 19 1921
BOND. DEBT Mar 27 '15_ $102,500
Sinking fund Sept 29 '14____10,897
Assessed val. '14 (¼ 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.
Princeton is the county seat. Court-House (red. beg. in 1917).
5s '12   A-O $75,000c___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 DRAINAGE DISTRICT NO. 23.
6s '11   M-S$222,118c Mar 1 '16-'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$225,000c 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 $20,000c_Aug 1 '15-'22
6s '15   F-A 100,000___1916-1927
TOTAL DEBT Apr 1915_$158,000
Assessed value (real estate)_1,116,606
Real value (estimated)___7,500,000
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 $50,000c___July 1 1915
Water Bds. (red. aft. Jan. 1 '20)
5s '10   J-J $150,000c___Jan 1 1930
Park (Red. aft. 5 yrs. fr. date of iss.)
5s '07   J-J $100,000c---June 1 1927
5s '08   J-J 25,000c---Jan 1 1928
BOND. DEBT Mar 1915 _ $235,000
Water bonds (included)____150,000
Total assessed val. 1914___3,020,000
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.
4½s'04 J-J $2,300_____Jan 1 1924
Water-Works Bonds.
5s '06   J-J $6,000_____Feb 1 1926
Water-Works-Extension Bonds.
       $5,000_____Aug 1921
5s '14   F-A 5,000_____Aug 1926
       5,000_____Aug 1931
       5,000_____Aug 1931
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 Mar 1915___$70,300
Sinking fund _____10,697
Assessed val. '14 (1-3 act.)-930,000
Total tax (per $1,000) 1914---$14.80
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.
4s   J-J $68,000___July 1 1923
(Subject to call $18,000 July 1 1918, $5,000 July 1 1923 and $20,000 July 1 1928.)
5s '13   J-D $10,000___June15 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 $16,000c___Mar 1 1924
Court-House Bonds.
4s '12 F-A *$85,000c Feb 1 '16-'32
BOND. DEBT Mar 26 '15 $101,000
Assessed val. '14 (¼ act.)_9,555,218
State & Co. tax (per $1,000) '14_$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.aft.June 1 '02.)
4½s'97 June$64,000c_____June 1 1917
BOND. DEBT Apr 28 '15_ $64,000
Assessed val. '14 (2-5 act.)-1,524,228
Population in 1910_____3,744
INT. at State Nat. Bk., St. Louis.

NEVADA SCHOOL DISTRICT.
A district in Vernon County.
5s '00 J-J $17,500c___July 1 1920
4s '06 A-O 50,000c___Apr 1 1926
(Subject to call April 1 1916.)
BOND. DEBT Apr 1915___$67,500
Sinking fund _____24,000
Ass'd val. '14 (1-3 act.,est)-2,015,750
Population in 1914 (est.)____10,000
a Int. at Hanover Nat. Bk., N. Y.; on others at Nat. Bk. of Com., N. Y.

ONE HUNDRED-TWO DR. DIST. NO. 1.
A district in Nodaway County.
6s '13 $30,000___Mar 1 '16-'23
TOTAL DEBT Mar 29 '15--$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 Sedalia.
Refunding 1898.
4s   M-N$144,000c___May 1 1918
(Subject to call part in 1908 and part in 1913.)
BOND. DEBT Apr 2 '15_ $144,000
Sinking fund _____22,435
Assess. val. '14 (30% act.)15,920,194
Co. tax (per $1,000) 1914___$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.
5s '13   M-S | $30,000---Mar '23 &'28
             | 20,000----Mar 1933
5s   J-J | 10,000_____1918
4s   J-J | 16,000_____1921-1922
4½s   J-J | 10,000_____1926
6s   J-D | 15,000_____1930
5s '14   J-J | 20,000_____July 1 1934
High School Bldg. & Equip.
5s '14   J-J $20,000___July 1 1934
BOND. DEBT Oct 27 '14_$115,500
Assessed valuation 1912__2,163,300

RAY COUNTY.
Richmond is the county seat.
Court-House Bonds.
5s '14   F-A$100,000c____1915-1929
BOND. DEBT Mar 29 '15 $100,000
Assessed valuation _____12,500,000
Population in 1910_____21,451
INT. at Co. Treas. office.

ST. CHARLES.
This city is the county seat of St. Charles County. Inc. Oct. 13 1809.
Water Bonds.
4s '01   F-A| $1,000_____Any time
            | 33,000_____Feb 1 1916
4s '11   J-J 23,000_____July 1 1931
(Subject to call after July 1 1916.)
Sewer Bonds (Red. any time)
4s '06   F-A $46,000c_____Aug 1 1926
Park Bonds (Taxable).
       $30,000_____Oct 15 1919
5s '14   A-O| 30,000_____Oct 15 1924
            | 30,000_____Oct 15 1929
BOND. DEBT Apr 27 '15_ $182,000
Assessed val. '14 (1-3 act.)-4,500,000
Total tax (per $1,000) 1914---$10.00
Population in 1910_____9,437
x INT. at Miss. Vall. Trust Co., St. Louis; others at City Treas. office.

ST. CLAIR COUNTY.
County seat is Osceola. All bonds of this county are in litigation. On Nov. 8 1909 the Federal Court awarded a judgment against the county for $552,321 88, which represents principal 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 '04   M-S $60,000c___Sept 1 1924
Sewer Bonds (Subject to call).
4s '04   M-S 147,000c___Sept 1 1924
4s '08   M-S 216,000c___Sept 1 1928
Funding (Subject to call).
3½s'01 F-A $63,700c___Sept 1 1921
4s '03   F-A 322,000c___Aug 1 1923
Police Bonds (Red. aft. Sept. 1 '18)
4s '08   M-S $10,000c___Sept 1 1928
Market-House (Subject to call).
4s '08   M-S $25,000c___Sept 1 1928
Great-White-Way Bonds.
4s '08   M-S $10,000c___Sept 1 1928
City-Hall (Subject to call).
4s '08   M-S $10,000c___Sept 1 1928
Fire-House (Subject to call).
4s '08   M-S $25,000c___Sept 1 1928
Past-due bonds _____$3,850
BOND. DEBT Mar 27 '15 $892,550
Assess. val. '15 (3-5 act.)-43,216,000
Total tax (per $1,000) '15----$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.
Refunding Bonds.
4s '18   F-A $14,000___Mar 1 1918
(Subject to call beginning in 1908.)
Funding Bonds.
4s   F-A $18,000c___Feb 1 1920

ST. JOSEPH SCH. DIST. (Concl.)

Funding Bonds (Concluded).
4½s '14 M-S $140,000.............
(Due $35,000 in 5, 10, 15 and 20 years from date of issue.)
Building Bonds.
4s '99 J-J $5,000c......July 1 1919
(Subject to call 1909)
4s '00 J-D$149,000c...June 1 1920
(Subject to call June 1 1910)
3½s'01 J-D $44,000c...June 1 1921
4s '04 M-N 83,000c...May 2 1924
4s '07 M-S 230,000c...Mar 1 1927
4s '08 J-J 467,000c...July 1 1928
St. George District (Annexed).
4½s'00 ...... $10,000....Aug 15 1920
BOND. DEBT Apr 30 '15$1,160,000
Sinking fund Mar 1 1915... 4,625
Assess. val. '14 (2-5 act.).41,500,000
School tax (per $1,000) 1914...$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 g '88 J-J $1,985,000.July 1 1918
3½s g '98 J-D 593,000.June 1 1918
3½s g '89 F-A 275,000.Aug 1 1919
3½s g '90 J-D 12,000.June 2 1920
4s g '94 .... 1,200,000.June 1 1934
3½s g '05 A-O1,000,000c..Apr 1 1925
Public Bldg. & Impt. Bonds.
4s g '08 A-O $950,000c...Apr 1 1928
4s g '08 J-J 4,730,000c...July 1 1928
4s g '09 A-O4,618,000c...Oct 1 1929
Water Works Renewal Bonds.
3.65s g'07 $925,000cJ'ne 25 1927
4s g'11 M-N 1,699,000c Nov 1 1931
World's Fair Bonds.
3¼s g'02A-O$2,706,000c..Apr 1 1922
Bridge-Completion Bonds.
4½g'15 A-O $2,750,000c..Apr 1 1935
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 1922, 1928 and 1931, on 3½s due 1925 and 1929 is payable at National 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 National 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. 12 '15. Apr.13 '14.
$ $
Tot. bond d't.24,388,000 22,438,000
Water dt.,incl. 2,624,000 2,626,000
Note.—Under the charter the Municipal Assembly must appropriate $1,200,000 annually with which to pay debt and interest thereon. That portion of each annual appropriation not required for the payment of interest constitutes the sinking fund for redemption of debt existing Apr. 7 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4% the debt for which this sinking fund was established will be extinguished in 1925. The sinking fund April 12 1915 was $2,431,041.39.
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 (valued at $20,377,256), the revenue from which for water rates, permits, &c. for the fiscal year 1914-15 was $2,171,629.63, and cost of collecting water rates were $1,274,275.16. In addition to the water works, the city owns property valued at $27,125,143, consisting of 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 (abt. 65% act. val.) and tax rates have been:

Years.	Assessed Valuation.	City tax per $1,000.
1915-16	$624,577,260	15.70
1914-15	616,698,390	15.60
1913-14	600,788,618	14.30
1910-11	565,707,843	14.50
1908-09	524,302,020	14.50
1905-06	468,833,701	14.70
1900	380,765,993	13.00

Total tax rate (per $1,000) for 1914 was $23.50, including $1.80 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).
4½s J-D$123,000c.June 1916-'17
Drainage Dist. No. 1 Bonds.
6s '10 J-D $25,000c...$5,000 yrly.
BOND. DEBT Mar 26 '15.. $123,000
Drainage Dist. No. 1 bonds 25,000
Assessed val. '14 (¼ act.).4,692,940
State & Co.tax(per$1,000) '14 $23.80
INT. at Miss. Valley Trust Co., St. Louis, and at County Treas. office.
*Less corporation values.

SCOTT CO. DRAIN. DIST. NO. 10.

5s '12 M-S $55,000c.Sept 4 '15-'32
TOTAL DEBT Apr 15 '15.. $55,000
Assessed valuation 1914...6,318,691
INT. at County Treas. office.

SEDALIA.

Sedalia 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 was brought against this city to recover on certain current revenue bonds issued 1893 and due 1894. Up to Mar. 1915 the case had not gone to trial.
Current Revenue Bonds.
4s g F-A $8,000r.....Past due
4s g J-J 25,000r.....Past due
Sewer Bonds.
4s g A-O $9,000r.....Past due
Refund. Bds. (red. beg. in 1907).
4½g'97 J-J $70,000c....July 1 1927
Park Bds. (red. beg. in 1916).
4½s'11 J-J $60,000c....July 1 1931
GEN. BD. DT. Mar 26 '15 $70,000
Liberty Park bond debt.... 60,000
Floating debt............ 60,000
Sinking fund............ 12,000
Assess. val. '14 (35% act.).5,717,495
Total tax rate (per $1,000) '14 $34.90
INT. at Third Nat. Bk., St. Louis

SEDALIA SCHOOL DISTRICT.

Building Bonds.
4s '97 J-J b$4,000c....July 1 1917
4s '00 J-J a23,000c..June 20 1915
4s '03 J-J a40,000c.....Jan 1 1923
4½s'10 J-J †60,000c.....July 1 1930
(Subject to call after July 1 1920.)
5s '14 J-J d32,000c.....Jan 1 1934
Refunding Bonds.
4s '99 J-J †$30,000c....July 1 1919
4s '05 J-D a25,000c....June 1 1925
4½s'99 J-J b23,000c.....Jan 1 1919
BOND. DEBT Mar 27 '15. $237,000
Assessed val. '14 (¼ act.)..5,250,990
School tax (per $1,000) '14...$11.50
Population in 1914 (est.)..... 20,000
INT. on bonds marked (a) at Harris Trust & Sav. Bank; (b) Nat. Bank of Commerce, N. Y.; (†) Miss. Val. Tr. Co., St. Louis, and (d) Merchants'-Laclede Nat. Bk., St. Louis.

SEDALIA SPECIAL ROAD DIST.

Road Bonds.
5s '12 M-N$169,000.May 1 '16-'27
BOND. DEBT May 1915.. $169,000
Assessed valuation 1914...8,500,000
INT. at Merc. Tr. Co., St. Louis.

SHELBINA.

This city is in Shelby County. Inc. Mar. 20 1873. Pop'n 1910, 2,174.
Water and Sewer Bonds.
5s '11 Aug $80,000c....1921&1931
TOT. BD. DT. Mar 27 '15..$80,000
Assessed val. '14 (¼ act.)...960,000
Total tax (per $1,000) 1914...$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 $3,000c....Oct 1 1926
5s '08 M-S 5,500c....Mar 2 1928
Water-Works (red. aft. June 1 '14)
5s '09 J-D $30,000c....June 1 1929
BOND. DEBT Apr 1 1915..$38,500
Sinking fund............ 5,700
Assessed val. '14 (⅓ act.).1,400,000
Total tax rate (per $1,000) '14_29.10
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 $100,000c....Mar 1 1932
5s '12 J-D 70,000c....June 1 1932
Fire-Dept. Bds. (red. June 1 '17.)
5s '12 J-D $50,000c....June 1 1932
Street Bonds (Red. June 1 1917).
5s '12 J-D $50,000c....June 1 1932
Current Expense Bonds.
s $37,500
BOND. DEBT Mar 1915.. $307,500
Sinking fund............ 59,000
Assess. val. '14 (35% act.).17,949,905
City tax rate (per $1,000) '13.$11.70
INT. part at Chase Nat. Bank, N. Y., and Guaranty 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 $82,000c.....Jan 1 1930
(Subject to call.)
BOND. DEBT Apr 7 1915 $82,000
Sinking fund............ 3,000
Assess. val. '14 (3-5 act.)..4,800,000
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.
4½s'12 J-J $60,000c....July 1 1932
(Subj. to call beginning July 1 1922.)
4½s'15 A-O $60,000c....1919-1934
TOTAL DEBT Oct 1914.. $60,000
Assessed valuation.....5,136,550
INT. at Miss. Val. Tr. Co., St. L.

VERNON COUNTY.

County seat is Nevada.
Refunding Bonds.
4½s M-S$100,000c....March 1918
BOND. DEBT Mar 1 '15.. $100,000
Assess. val. '14 (¼ act.)..12,500,000
State&Co.tax(per $1,000) '14...$5.90
Population in 1910 (Census)..28,827
INT. at Miss. Val. Tr. Co., St. L.

VILLAGE SCHOOL DIST. NO. 2.

This school district (located in St Louis County) was originally the Washington-Normandy School District. In July 1906 it was voted to change to the present name.
5s '06-'07 $75,000c....1926 & 1927
.-'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 a$6,000c.....Jan 1 1921
(Subject to call after Jan. 1 1906.)
5s '08 F-A§*$17,000c..Feb 1 1928
5s '09 M-S d*8,500c....Sept 1 1929
Funding Bonds (Taxable).
4½s'06 F-A a$7,500c...Aug 20 1916
4½s'08 F-Ad*15,300c...Feb 1 1928
5s '08 M-S d4,900c....Sept 1 1918
5s '09 J-D d*11,500c...Dec 1 1929
5s '11 M-S d*13,000c...Sept 1 1931
Fire Department (Taxable).
5s '10 A-O *$10,000c...Apr 1 1930
BOND. DEBT Jan 1 '15... 93,771
Sinking fund............ 30,872
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; (§) Cleveland, Ohio, and (d) Chicago.

WEBB CITY SCHOOL DISTRICT.

Bonds all redeemable 10 years before maturity. Pop'n in '10, 11,817.
4½s '00 J-D $12,000c..........1920
4½s'04 J-D 10,000c..........1924
4s '06 J-D 20,000c...June 1 1926
4½s'10 F-A 80,000c.....Feb 1 1930
BOND. DEBT Mar 1915.. $122,000
Sinking fund............ 8,717
Assess. val. '14 (40% act.).2,995,410
School tax (per $1,000) 1914...$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 $14,000c...Aug 15 1924
*Water Bonds (Taxable).
4s '02 A-O $8,000c....Oct 1 1922
5s '07 M-S 35,000c...Mar 4 1927
5s '11 M-N 70,000c...Nov 15 1931
Fire Bonds (Taxable).
5s '13 M-N $15,000c...Mar 1 1933
GEN. BD. DT. Feb 28 '15 $142,000
Revenue bonds (add'l).... 22,500
Sinking fund............ 30,737
Asses.val.'14(abt.67% act.)4,697,540
Total tax rate(per $1,000) '14.$30.90
*INT. at Webster Groves Tr. Co.

WEBSTER GROVES SCH. DIST.

All bonds are taxable.
Bonds (Red. aft. 10 yrs. fr. issue).
4½s'05 J-D $30,000r..........1925
4½s'08 F-A 60,000c...Feb 7 1928
4½s'11 M-N 28,000c...Nov 1 1931
4½s'12 M-N 40,000c...Nov 1 1932
4½s'14 A-O 48,000c....Apr 1 1934
BOND. DEBT Mar 1915.. $206,000
Assessed valuation 1914....5,450,940
School tax (per $1,000) 1914...$13.50
INT. at Nat. Bk. of Com., St. L.

WEST PLAINS SPEC. RD. DIST.

A district in Howell County.
Building Bonds.
$33,000
.-s '14 10,000....July 1 1934
BOND. DEBT May 1915.. $43,000
Assessed valuation 1914....1,002,977
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.

Location—	Bonded Debt. $	Assessed Valuation. $	Rate of Interest. %	Population. 1910.
Adair County Drainage District.	32,000	--------	6	------
Atchison County Drainage Dist.	*104,000	--------	--------	------
Austin Township, Cass County.	40,000	g6,100,000	5	1,436
Barry County	40,000	c6,315,640	5	23,869
Booneville, Cooper County	84,000	t2,064,750	4&5	4,252
Boonville School District	65,000	g1,962,947	5	------
Brookfield (C), Linn County	38,100	1,190,627	4&5	5,749
Butler (C), Bates County	*75,000	--------	--------	------
Butler School District	40,000	g1,139,124	4&5	------
California (C), Moniteau County	30,000	g847,000	5	2,154
Cameron (C), Clinton County	58,000	7965,460	4¼ to 6	2,980
Cameron School District	52,000	g1,102,620	5	------
Campbell (C), Dunklin County	37,000	g480,887	5&5½	1,781
Caruthersville(C ,Pemiscot Co.	74,000	g963,792	--------	------
Chaffee (C), Scott County	26,000	262,949	5	2,082
Chillicothe School District	35,000	†1,837,812	5	------
Clarksville (C), Pike County	26,000	g190,000	4	918
Clinton (C), Henry County	31,908	g1,500,000	--------	4,992
Clinton School District	66,000	g1,700,000	5	------
Cole County	26,500	f6,622,522	4	21,957
Columbia (C), Boone County	246,500	72,325,000	--------	9,662
Desloge School District	35,000	g772,392	5½	------
Doniphan School District	25,000	g600,000	5½	------
Elvins S. D. No. 7, St. Francois County	27,000	c755,000	6	------
Excelsior Springs (C), Clay Co.	62,290	†1,434,000	5	3,900
Farmington (C ; St. Francis Co.	26,500	c906,276	4	2,613
Flat River School District No. 61.	50,500	c1,789,731	4½&5	------
Fulton School District	26,500	c1,500,000	4½&5	------
Gallatin School District	32,500	c890,000	4½	1,507
Holden (C , Johnson County	27,500	c800,000	4&5	2,007
Huntsville (C), Randolph County	47,000	c467,646	5	2,247
Kirksville (C), Adair County	83,000	f2,146,300	4&5	6,347
Kirksville School District	80,000	c2,267,000	5	------
Kirkwood School District	85,000	c4,212,510	4,4½&5	------
Lexington School District	35,000	c1,500,000	4&4½	------
Lincoln County	30,000	†6,172,137	4	17,750
Little Tarkio Drainage District	45,000	--------	--------	------
Louisiana School District	54,500	†1,204,310	†12.50	------
Malden, Dunklin County	27,000	*400,000	5&6	2,116
Maplewood (C), St Louis County	100,000	†2,334,262	--------	4,976
Marceline (C), Linn County	37,000	g930,182	5	3,920
Marshall (C), Saline County	28,500	c2,355,780	4½&5	4,869
Marshall School District	36,500	g2,375,000	4&5	------
Maryville School District	53,000	g2,476,904	4½	------
Mexico School District	*45,000	2,200,000	--------	------
Milan (C), Sullivan County	43,000	g550,000	4½&5	2,191
Mississippi County	25,000	z4,068,260	5	14,557
Miss. Co. Drain. Dist. No. 30	61,000	169,394	6	------
Moberly School District	52,000	2,432,000	--------	------
Moniteau Co. S. D. No. 43	30,000	c1,000,000	5	------
Morgan County	35,500	f3,486,825	5	12,863
Mt. Vernon Special Road Dist	50,000	1,430,552	5	------
Naylor Drainage District No. 1	*32,676	--------	--------	------
Neosho (C), Newton County	32,000	g3,000,000	4½	3,661
New Madrid County	47,500	c9,148,786	5	19,488
Odessa School District	25,000	†601,925	5	------
Oregon, Holt County	26,000	576,400	6	1,002
Palmyra, Marion County	64,000	1,002,402	4½	2,168
Pierce Township, Lawrence Co.	25,000	c884,500	4	3,789
Pleasant Hill (C), Cass County	39,000	f480,612	--------	2,065
Pleasant Hill (Twp), Cass County	49,000	g631,480	4½	2,439
Polk County	25,000	g5,854,611	4	21,561
Randolph County	25,000	†11,071,713	5	26,182
Richmond (C), Ray County	57,000	†1,234,883	4½&5	3,664
Rolla (C), Phelps County	56,000	†742,477	5	2,261
Rolla School District	40,500	878,384	--------	------
Salem School District	26,500	f675,000	6	------
Sarcoxie Special Road Dist.	25,000	c600,000	6	------
Savannah (C), Andrew County	31,000	c729,530	5	1,583
Savannah School District	35,500	c900,000	4&5	------
Scott County	40,000	z8,236,164	--------	22,372
Scott County Levee Dist. No.2	42,000	1,889,712	6	------
Slater (C), Saline County	44,000	z767,936	4½&5	3,238
Snl-a-Bar (Twp), Lafayette Co.	30,000	921,037	3⅓&4	2,996
Springfield School District	28,000	19,000,000	4	------
Stoddard County Dr. Dist. No.2	50,731	--------	--------	------
Taney County	41,500	--------	--------	9,134
Tarkio School District	26,000	g939,171	5	------
Trenton (C), Grundy County	34,500	g1,561,238	4½	5,656
Trenton School District	34,500	g1,561,238	4½	------
Unionville School Dist.	35,000	f747,198	--------	------
Vandalia (C), Audrain County	25,000	--------	5	1,595

Location—	Bonded Debt. $	Assessed Valuation. $	Rate of Interest. %	Popu- lation. 1910.
Warrensburg (C), Johnson Co.	$50,000	c$1,925,000	5	4,659
Warrensburg School District	29,500	c1,950,954	4½	----
Washington Twp., Lafayette Co.	28,000	1,089,840	3½&4½	3,625
West Plains (C), Howell County	27,500	†1,200,000	5	2,914
Winchester (C), Scott County	27,800	g586,290	-----	1,700
Windsor (C), Henry County	55,000	600,000	5	2,241

(C) City. (Twp) Township. * Floating debt. † 1912 figures. c 1910 figures. f 1911 figures from county officials; f 1911 figures. g 1913 figures. c 1914 figures. z 1915 figures. z Total debt.

State of North Dakota.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2 1861)__March 2 1861
Admitted as a State (Act Feb 22 1889)_____Nov. 2 1889
Total area of State (square miles)_____70,795
State Capital_____Bismarck
Governor (term expires 1st Tues. Jan. 1917)__L. B. Hanna
Sec. of State (term ends 1st Tues. Jan. 1917)__Thos. Hall
Treasurer (term ends 1st Tues. Jan. 1917)____John Steen
Auditor (term ends 1st Tues. Jan. 1917)___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.				Soldiers' Home, Lisbon.			
4s '95	J-J	$38,600c	July 1 1915	4s '99	J-J	$20,000c	July 1 1929
4s '90	J-J	30,000c	May 15 1920	Reform School, Mandan.			
4s '93	J-J	30,000c	July 1 1923	4s '01	Jan	$20,000c	Sept 1 1921
4s '97	J-J	63,000c	May 1 1927	State Univer't & Sch. of Mines.			
4s '99	M-N	16,700c	May 1 1919	4s '01	J-J	$50,000c	July 1 1921
4s '97	J-J	49,000c	May 1 1927	Agricultural College Bonds.			
Funding Bonds.				4s '01	J-J	$50,000c	May 11 1921
4s '91	M-N	$05,000c	Mar 20 1921	Revenue Bonds.			
Insane Hospital, Jamestown.				4s '05	J-J	$150,000c	July 1 1925
4s '99	Jan	$50,000c	June 1 1919				

TOTAL DEBT—
	May 1 1915.	July 1 1914.	Jan. 1 1913.	July 1 1912.
Bonded debt	$617,300	$662,300	$937,300	$937,300

Of the above bonds (which include bonds issued for State institutions) $421,700 are held by the common school fund and $195,600 by persons outside of State. The investments of the Permanent School Fund on April 1 1915 amounted to $8,648,143. On the same date the bonds held by other educational institutions amounted to $2,383,416. The cash on hand April 1 1915 amounted to $1,377,387.53.

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
1914	$209,447,343	$103,838,885	$313,286,228	$4.30
1913	205,131,797	101,911,019	307,042,816	4.50
1912	199,073,743	95,696,582	294,770,325	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 1914 these amounted to $47,726,708; in 1913, $47,069,187; in 1912, $44,829,471; in 1911, $43,269,841; in 1909, $41,846,385.

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 irrepealable 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. Provided, (in accordance with an amendment adopted in 1914) that the State may appropriate money in the treasury or to be thereafter raised by taxation for the construction or improvement of public highways.

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 and in 1915 the County of Slope.
Grain-Seed (Red. beg. Mar. 1 '14).
6s '12 M-S $50,000c___Mar 1 1917
County has no general bonded debt.
Grain-seed bonds Mar 25 '15_$50,000
Sinking fund_____40,662
Floating debt (est.)_____20,000
Assessed valuation 1914__4,109,000
(Assessment about ¼ actual value)
State & Co. tax(per$1,000)'14 $17.50
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 $5,000c___Nov 1 1919
Funding (Int. in Bismarck).
4½s --- $32,000___1916 & 1921
Auditorium (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 Mar 25 '15_$97,000
Assess. val. '14 (30% act.)_2,070,000
Total tax (per $1,000) 1914_$73.90

BISMARCK SCHOOL DIST. NO. 1.
Funding (Int. at State Treasury).
4s '06 --- $20,000_____1926
4s '11 --- 50,000___Apr 20 1931
4s '02 --- 17,000_____1928
4s '12 --- 10,000_____1932
BOND. DEBT Nov 1 1914 $97,000
Assessed valuation 1914__2,059,023
School tax rate(per$1,000) '14_$20.00

BOTTINEAU COUNTY.
Bottineau is the county seat.
Refunding (Int. at Treas. office).
6s --- $26,000c___Dec 2 1915
5s --- 12,000c___Mar 20 1923
Court-House (Int. at Treas. office).
5s --- $25,000r___Sept 20 1922
Funding (Int. at Treas. office).
5s --- $25,000c___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 '11 J-J $72,000r___July 1 1931
Seed-Grain Bonds.
-s --- $2,000___Feb 20 1920
BOND. DEBT Mar 30 '15__$74,000
Assessed valuation 1914__3,040,695
State&Co.tax(per $1,000) '14_$21.60
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 Apr 30 '15_ $71,000
Assess. val. '14 (¼ act.)__7,800,000
State&Co.tax(per $1,000) '14_$18.90
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$10,000c___1917 & 1922
4½s'10 J-J b50,000c_____1920
BOND. DEBT Apr 1915___$60,000
Sinking fund_____24,807
Assess. val. '14 (1-5 act.)_6,111,849
State&Co.tax(per $1,000) '14_$15.45
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 --- $26,000_____1934
Refunding Bonds.
6s F-A $15,000c_____1931
4s '13 M-N $18,500c___May 1 1923
Funding Bonds.
4s '14 --- $40,000___Sept 1 1934
Seed-Grain Bonds.
7s '11 A-O a$25,000c___Apr 1 1916
TOT. BD. DT. Mar 25 '15_$124,500
Assess. val. '14 (1-3 act.)_3,781,128
State & Co.tax(per $1,000) '13$22.50
INT. on bonds marked (a) at Minn. Loan & Tr. Co., Minneapolis; (b) Cont. & Comm. Nat. Bank, Chicago; (f) at State Treas. office.

FARGO.
Fargo is situated in Cass County.
Water and Sewer Bonds.
6s --- $30,000c___Nov 15 1915
Water-Works Bonds.
5s '11 J-J {$45,000c July '16-'21-'26; 20,000c___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 $9,000c___June 1 1924
4s '13 --- 25,000___Dec 1 1933
Electric-Light Bonds.
5s '12 s-a $10,000c___Mar 1 1927
Hospital Bonds.
5s '10 M-N$15,000c Nov 1 '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$50,000c___Aug 1 1925
Refunding Bonds.
4s '10 --- $45,000c___Sept 1 1930
4s '09 --- 40,000c___Apr 1 1929
4s '14 --- 40,000___Sept 1 '20-'34
Water Bonds.
4s'09&'10 --- $43,000 May 1 '26&'30
Refunding Water Bonds.
6s '97 --- $30,000c___Nov 1 1917
5½s'99 --- a$15,000c___June 1 1919
Filtration Bonds (State loan).
4s --- $40,000___Sept 1 1934
Light & Power Bonds (Serial).
4s '10 --- $21,000c___May 1 1930
Street Bonds.
4s '10 --- $63,000c___Mar 1 1930
City-Hall Bonds.
4s '11 --- $40,000c June 1 '22-'31
Municipal Abbatoir Bonds.
4s '13 --- $12,000___Oct 1 '24-'33
GEN. BDS. Mar 25 '15___$271,000
Water-works bonds (add'l)__128,000
Impt. warrants (add'l)_____813,195
Sinking fund_____6,803
Val. city-owned prop. '15_2,500,000
Assess. val. '14 (1-3 act.)_4,737,845
Total tax (per $1,000) 1914_$63.60
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 Mar 25 '15_$175,000
Assessed val. '14 (1-3 act.)_4,737,845
School tax (per $1,000) '14__$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 May 1915 $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 $50,000c___Oct 1 1928
BOND. DEBT Mar 1915__$50,000
Sinking fund_____17,353
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.

MC LEAN COUNTY.
Washburn is the county seat.
BOND. DEBT Mar 25 '15_$27,000
Sinking fund_____18,211
Assess. val. '14 (¼ act.)_6,208,488
State&Co.tax(per $1,000) '14_$20.00
Population in 1910_____14,496
INT. in Chicago and New York.

MANDAN.
This city is in Morton County.
Artesian Well (Refunding).
4s '10 --- $10,000c___Feb 1 1930

MANDAN (Con.)

Refunding Bonds.
6s '14 ___ $5,000c...Mar 1 1924
5s & 6s ___ 8,000c....Aug 1 1934
Water Works Bonds.
5½s'11 ___ $80,000c...May 8 1931
BOND. DEBT Mar 24 '15.$103,000
Cash in treasury ___ 20,016
Water debt (included) ___ 85,000
Sinking fund (water) ___ 2,000
Assessed val. '14 (¼ act.) ___ 841,455
Total tax rate (per $1,000) '14.$81.00
Population in 1910 ___ 3,873
INT. on artesian well bonds at State Treas. office; water-works bonds at Cont. & 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 ___ $115,000r....Oct 1 1929
Water Bonds.
5s '04 J-D $8,000c...June 15 1924
6s '08 ___ 30,000r....Oct 15 1928
Water and Sewer Bonds.
5s '05 J-D $21,000r....Dec 1 1925
GEN. BD. D'T. Mar 25 '15.$174,000
Spec. assessm't debt (add'l)445,332
Sinking fund ___ 45,832
Assessed val. '14 (1-3 act.) .2,560,230
Tax rate (per $1,000) '14....$20.00
INT. payable at City Treas. office.

MOUNTRAIL COUNTY.
Stanley is the county seat.
Bldg. Bonds (Tax-Exempt).
4s ___ $50,000c.....
Refunding Bonds (Tax-Exempt).
5s ___ $50,000c.....
BONDED DEBT Mar 1 '15$100,000
Cash in treasury ___ 85,623
Assess. val. '14 (¼ act.) ___ 4,325,972
State & Co. tax (per $1,000)'14$22.40
Population in 1910 ___ 8,491
INT. payable in Bismarck.

PEMBINA COUNTY.
Cavalier is the county seat.
Court-House Bonds.
4s '12 ___ $85,000c....June 1 1932
Jail Bonds.
4s '12 ___ $15,000....June 1 1932
BOND. DEBT Apr 1915...$100,000
Sinking fund ___ 12,000
Assessed val. '14 (1-5 act.) .6,673,469
State & Co.tax(per $1,000) '13.$18.20
Population in 1910 ___ 14,749

PIERCE COUNTY.
Rugby is the county seat.
Court-House Bds. (Tax-exempt).
4s '10 F-A $70,000r.....Aug 1930
Jail Bonds (Tax-exempt).
4s '10 F-A $15,000r.....Aug 1930
BOND. DEBT Mar 24 1915.$88,000
Sinking fund ___ 23,808
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.
4½s M-S $5,000c...Mar 19 1920
Refunding Bonds.
4½s M-S $30,000c...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

ROLETTE COUNTY.
Rolla is the county seat. Bonds are taxable. Popula'n 1910, 9,558.
Funding Bonds.
6s '96 A-Oa$26,000c...Oct 20 1916
5s '05 F-A $25,000c...Aug 15 1925
Refunding Bonds.
5s '12 A-O$$20,000c....Apr 8 1922
BOND. DEBT Mar 1915... $71,000
Assessment debt (add'l) ___ 2,500

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.

Location—	Total Debt. $	Cash in Treas. $	Assessed Valuation. $	Tax per $1,000	Population in 1910.
Beach (V), Billings County___	25,000	------	a507,802	a57.50	1,003
Casselton School District___	37,000	3,500	------	------	------
Devils Lake, Ramsey Co.___	64,000	------	------	------	5,157
Devil's Lake Special Sch. Dist.	62,500	None	f1,332,179	f23.00	------
Dickinson, Stark County___	80,800	22,762	a946,826	------	3,678
Emmons County___	40,000	19,338	a4,637,105	------	9,796
Fargo School District___	80,000	13,695	f6,787,023	f15.30	------
Foster County___	75,000	59,000	f3,798,573	f19.30	5,313
Grafton, Walsh County___	52,800	939	292,421	22.40	2,229
Jamestown, Stutsman County.	40,000	22,407	a1,528,227	a59.90	4,358
McHenry County___	56,500	35S,249	f8,649,234	------	17,627
McIntosh County___	25,000	25,000	f3,404,134	f16.20	7,251
Minot Park District___	31,000	5,000	------	------	------
Morton County___	91,000	117,763	a11,088,805	a22.90	25,289
Ransom County___	40,000	98,893	f4,784,453	f16.90	10,345
Sargent County___	88,000	212,074	a5,137,897	a15.40	9,202

(C) City. (V) Village. z 1912 figures. a 1913 figures. f 1914 figures. ‡ 1915 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. 1917)__F. M. Byrne
Sec. of State(till Tues. after 1st Mon.Jan.1917)FrankM. Rood
Treasurer (till Tues. after 1st Mon. Jan. 1917)_A. W. Ewert

Sinking fund___$11,350
Assessed val. '14(¼ act.).3,722,336
State&Co.tax (per $1,000) '14.$20.60
INT. on bonds marked (a) at Chase Nat. Bank, N. Y.; (b) First Nat. Bank, Chicago; (§) First Nat. Bank, Minneapolis.

SHERIDAN COUNTY.
McClusky is the county seat.
Bonds are taxable. Pop'n '10, 8,103.
Seed-Grain Bonds.
7s '11 J-J $50,000c.....Jan 1 1916
BOND. DEBT Mar 26 '15 $50,000
Sinking fund ___ 45,613
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.
Elec. Lt. Bonds (tax-exempt).
6s F-A $6,000c...Aug 2 1917
5s A-O 18,000cApr 1'19-24-29
City Hall Bonds (tax-exempt).
4s J-D *$15,000c J'nel'17-22-25
Sewer Bonds (tax-exempt).
$15,000c..Apr 15 1923
4s A-O 15,000c...Apr 15 1928
20,000c..Apr 15 1933
BOND. DEBT Mar 1 '15.. $89,000
Floating debt ___ 4,800
Sinking fund ___ 16,169
Ass'd value '14 (1-5 act.)..1,229,608
Tax rate (per $1,000) 1914....$47.05

WAHPETON.
This city is in Richland County.
Incorp. in 1884. Pop'n '10, 2,467.
Water-Works Bonds.
5½s M-S $36,000 ___ 1930
5½s'14 Sept 21,000 ___
(Due $1,000 yearly for 19 years and $2,000 in 20 years.)
City-Hall Bonds.
5s M-S $15,000 ___ 1930
GEN. BD. DT. Feb 28 '15 $72,000
Special warrants (sewers and sidewalk) ___ 32,141
Other warrants outstanding. 37,180
Assessed valuation 1914 ___ 698,763
INT. at First Nat. Bank, Chicago.

WARD COUNTY.
Minot is the county seat.
Funding Bonds.
4½s'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(¼ 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 Apr 1 1915. $97,500
Floating debt ___ 53,356
Sinking fund, &c ___ 207,885
Liquid'n bonds due county 22,691
Ass'd value 1914 (¼ act.)..7,036,579
State&Co.tax(per$1,000) '14...$18.80
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 ___ 21,000....Jan 1 1935
Funding Bonds.
4s Apr *$63,000c...Apr 10 1930
4s '13 ___ *21,500c....June 1 1933
GEN. BD. DT. Mar 25 '15 $160,000
Assessment debt (add'l)___ 135,258
Sinking fund ___ 26,000
Assess. val. '14 (2-5 act.)...1,083,000
Total tax (per $1,000) 1914... 71.70
*INT. at State Treas. office; others at First Nat. Bk., Chicago.

LEGISLATURE meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see "State and City Supplement" of April 1893, page 118.

TOTAL DEBT, ETC.—The State has no bonded debt; the floating debt on April 1915 was: Revenue warrants, $300,000. Cash in general fund April 1, 1915 $170,215.

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.

Year.	Valuation.	Year.	Valuation.
1914	$1,212,000,000	1901	$173,206,733
1913	$1,195,402,548	1900	172,255,085
1912	354,278,413	1899	158,330,111
1911	337,702,276	1898	118,580,496
1908	281,654,712	1897	120,175,431
1906	222,426,469	1896	119,391,156
1905	219,647,674	1895	121,751,151
1904	214,239,028	1894	128,046,765
1902	187,531,381	1893	136,032,840

§ 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 assessments. 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 1914 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 irrepealable until such debt is paid; provided however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

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 year preceding that in which said indebtedness is incurred, for the purpose of providing water and sewerage, for irrigation, domestic uses, sewerage and other purposes; and

"Provided, further, That in a city where the population is 8,000 or more, such city may incur an indebtedness not exceeding eight per centum upon the assessed valuation of the taxable property therein for the year next preceding that in which said indebtedness is incurred, for the purpose of constructing street railways, electric lights or other lighting plants:

"Provided, further, That no county, municipal corporation, civil township, district or subdivision shall be included within such district or subdivision without a majority vote in favor thereof, of the electors of the county, municipal corporation, civil township, district or other subdivision, as the case may be, which is proposed to be included therein, and no such debt shall ever be incurred for any of the purposes in this section provided, unless authorized by a vote in favor thereof by a majority of the electors of such county, municipal corporation, civil township, district or subdivision incurring the same."

SECTION 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

TAXATION OF MUNICIPAL BONDS.—The Attorney-General advised us, under date of Jan. 17 1912,that he did not know of any statute exempting from 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.

1910	583,888	1890	348,600	1870	*14,181
1900	401,570	1880	98,268	1860	*4,837

*This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE
STATE OF SOUTH DAKOTA.

For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.

ABERDEEN.
This city is in Brown Co. Incorp. May 8 1882. All bonds are tax-exempt. Commission government adopted Feb. 28 1911. V. 92. p. 749.
Refunding Bonds.
4½s'09 M-N$35,000c..Nov 15 1919
5s '11 12,000c...Apr 1 1917
Water-Works Bonds.
5s '08 $10,000c...July 1 1928
Sewer Bonds.
4½s'03 $5,000c...July 1 1916
4½s'06 J-J 75,000c...July 2 1926
5s '13 J-J 13,000c...July 1 1928
Water and Sewer Bonds.
4½s'12 J-J $200,000c...Jan 1 1932
City-Hall, Jail & Fire-Hall Bds.
5s '13 M-N$100,000c...Jan 1 1932
BOND. DEBT Mar 24 '15 $480,000
Sinking fund ___ 94,765
Assess. val.'14 (abt. act.).14,409,511
Total tax (per $1,000) 1914...$26.50
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
4½s'09 M-N 11,000c...May 1 1919
Funding Bonds.
4½s'08 M-N$50,000c...Nov 1 1928
Building Bonds.
5s '03 J-J $10,500c...July 1 1923
(Subject to call any interest date.)
4½s'07 F-A $12,000c...Aug 1 1927
4½s'09 J-D 25,000c...June 1 1929
4½s'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.

BELLE 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.
5s ___ $8,000_____
Refunding Bonds.
5s ___ $31,000_____
TOTAL DEBT May 1915__$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-an $30,000c_____1934
TOT. BD. DT. May 1915___$43,000
Population in 1910_____901

BROOKINGS.
This city is in Brookings County. Inc. Feb. 29 1884. Pop'n '10, 2,973.
Refunding (red. aft. July 1 '13.)
5s '03 J-J $13,500c____July 1 1923
Water Bds. (red. 10 yrs. from issue)
5s '01 J-J $35,000c____July 1 1921
5s '07 J-J 15,000c____July 1 1927
Sewer Bonds (red. aft. July 1 '17.)
5s '07 J-J $15,000c____July 1 1927
City-Hall Bonds (Tax-exempt)
5s '11 J-D $20,000c____June 1 1931
(Subject to call after June 1 1921.)
BOND. DEBT May 6 1915_$98,500
Assess. val. '14 (85% act.)_2,428,382
Total tax (per $1,000) 1914___$23.67
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 May 1 '15___$100,000
Assessed valuation 1914__32,553,746
State & Co. tax(per$1,000)'14_$3.52
Population in 1910 (Census)__14,178
INT. payable at Farson, Son & Co., N.Y., or at County Treasurer's office.

CHAMBERLAIN.
This city is the county seat of Brule Co. Inc. 1881. Pop'n 1910, 1,275.
Water-Works Bonds.
5s ___ J-D $18,000c____June 1 1932
Refunding Water Bonds.
5s '99 ___ $6,000c____Sept 1 1919
5s '11 ___ *2,000c____Jan 15 1921
Refunding Bonds.
5s '11 ___ *$15,000c___Jan 15 1921
Hospital & Sanitarium Bonds.
6s '05 ___ $6,000____May 1 1921
BOND. DEBT May 1 '15___$72,000
Assessed val. '14 (abt. act.) 1,411,125
Total tax (per $1,000) 1914__$18.04
* Int. at Cont. & Comm. Tr. & Sav. Bank, Chicago.

CLARK.
This city is in Clark Co. Incorp. in 1884. Population 1910, 1,120.
BOND. DEBT Mar 26 '15__$29,000
Assessed valuation 1914____998,423
Total tax rate (per $1,000) '14 $19.50
INT. payable in Minneap. & Chic.

CLAY COUNTY.
Vermilion Val. Dr. D. No. 1 Bds.
6s June $51,059.10_June 15 '15-'20
County has no general bonded debt.
Drainage debt Apr 30 '15__$51,059
Assessed val. County '14__20,983,670
State & Co. tax (per $1,000)'14_$3.25

CLAY CREEK DRAINAGE DIST.
This district (P. O. Yankton) is in Clay and Yankton counties.
Drainage Bonds.
6s '09 July $38,000c____July 1 1920
(Subject to call on July 1 $5,500 in 1915-19 incl.)
BOND. DEBT Oct 1914____$38,000
INT. at First Nat. Bank, Chicago.

CUSTER COUNTY.
County seat is Custer City.
Refund. (red. 10yrs. fr. date of iss.)
5s '06 M-N$20,000c___May 10 1926
5s '10 J-J 16,000c____Jan 1 1930
5s '11 M-N 14,000c____May 10 1931
Funding (red. beg. July 1 1907).
4s ___ J-J $139,164.64c_July 1 1922
BOND. DEBT Jan 1915__$189,164
Floating debt_____10,000
Sinking fund_____5,850
Assessed val. '14 (abt. act.)_5,310,632
State & Co. tax(per$1,000)'14_$9.00
Population in 1910 (Census)____4,458
INT. at County Treas. office.

DEADWOOD.
County seat of Lawrence County. Inc. Apr. 1871. 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 a5,000c____Apr 1 1921
6s ___ A-O a5,000____July 1 1922
6s '05 A-O 5,000_____1925
Refunding Sewer Bds. (tax-free)
5s '12 J-D *$15,000c____June 1 1932
TOTAL DEBT Sept 1913_$123,500
Assessed val. '11 (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*$32,000c_Nov 1 '15-'24
5s ___ J-J 6,000c___Mar 1 1920
BOND. DEBT April 1915__$38,000
Assess. val. '14 (abt. act.)_5,453,065
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 city is in Union County.
*Elec. Light (Red. aft. Apr. 1 '24.)
5s ___ A-O $25,000c____Apr 1 1934
Water Bonds.
5s ___ $4,000_____
BOND. DEBT Mar 24 '15 $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.
5s ___ $198,600_____1932
6s ___ 17,000_____1933
5s ___ 16,000_____1919
BOND. DEBT April 1915. $231,600
Warrant debt_____13,900
Cash in treasury_____68,888
Borrowed from State Sch. Fund_____100,231
Assessed valuation 1914___9,904,348
State&Co.tax(per $1,000) '14_$10.00
Population in 1910_____7,763

FLANDREAU IND. SCH. DIST.
___s ___ $1,000_____
5s '14 J-J 40,000c___July 1 '15-'34
BOND. DEBT Mar 25 '15 $41,000
Assessed valuation _____2,654,321
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 g '07 J-J $35,500c_Jan 1 '25&'27
Court-House Bds. (Tax-exempt)
6s '07 J-D $10,000c____June 1 1927
GEN. BDS. Mar 30 '15___$45,500
Floating & assessment debt__$60,987
Sinking fund Nov 1911____$11,200
Assessed valuation 1914____749,621
Total tax (per $1,000) 1914__$33.00
INT. on 5s at Continental & Com. Tr. & Sav. Bank, Chicago.

GRANT COUNTY.
Milbank is the county seat.
Court-House Constr. Bonds.
4½s'15 M-S $75,000c____Mar 1 1935
(Subject to call beg. Mar. 1 1925.)
BOND. DEBT Oct 1914____$30,000
Bonds sold Mar 1 1915_____75,000
Borrow. from State Sch. Fund October 1914_____125,752
Cash in treasury Oct 1914___33,145
Assessed val. 1914_____24,497,933
Population in 1910_____10,303

HOT SPRINGS SCHOOL DIST.
A district in Fall River County.
5s '10 J-D $10,500c____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.
Sewer Bonds.
5s '09 ___ $53,000_____1929
Water-Works Bonds.
5s '10 ___ $25,000_____1930
5s '11 ___ 37,000_____1931
Filter-Plant Bonds.
5s '14 F-A $22,000c____Feb 1 1934
TOT. BD. DT. Mar 1 '15. $269,807
Assessed valuation 1914___5,618,988
Tax rate (per $1,000) 1914___$19.00
Population in 1910_____5,791

HYDE COUNTY.
Highmore is the county seat.
Court-House Bonds (Red. after March 13 1916).
5s '11 M-S $70,000c___Mar 13 1931
TOTAL DEBT May 8 '15__$70,000
Assessed val. '14 (1-3 act.)_9,715,939
State&Co.tax(per $1,000) '14__$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 contested on what were believed to be valid reasons, but as soon as determined legal by the courts, the county accepted the situation and all back interest was paid. Current coupons are now taken care of as they become due. Bonds marked (*) subject to call 10 years before final maturity. Population 1910, 19,694.
Refunding Bonds (Tax-exempt)
5s '99 M-N *$5,000c____July 1 1919
5s '03 M-N *30,000c____Nov 1 1923
5s '03 M-N *40,000c____Sept 1 1923
5s '07 M-N *71,000c____Nov 1 1927
5s '09 ___ 133,000r_____1927
Court-House Bonds (Tax-exempt)
5s '06 M-N*$25,000c_____May 1 1926
BOND. DEBT April 1915__$304,000
Assessed val. 1914_____35,855,125
State&Co.tax (per$1,000) '14__$3.00
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 ___ $20,000c____July 1 1923
5s '03 ___ 10,000c___Sept 15 1923
5s '04 ___ 10,000c___Jan 26 1924
5s '09 ___ 17,000c____July 1 1929
(Subject to call after July 1 1919.)
___s '15 ___ $60,000_____1924-1934
BOND. DEBT July 1 '14___$117,000
Assessed valuation 1913_13,000,000
School tax rate(per$1,000) '14_$5.00

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 $25,000c_____1929
TOTAL DEBT Mar 1915__$34,615
Sinking fund_____6,250
Ass'd value '14 (abt. act.)__737,285
INT payable at City Auditor's office.

MEADE COUNTY.
County seat is Sturgis.
Refund. (red. 10 yrs. bef. maturity)
5s ___ J-J $21,500c____July 1 1920
5s ___ J-J 20,300c____July 1 1922
Judgment Bonds.
5s ___ M-N $25,000c_____
BOND. DEBT Apr 1 '15___$69,800
Warrant debt_____146,871
Sinking fund_____5,944
Assess. val. '14 (abt. act.) 13,250,000
State & co. tax (per $1,000)'14_$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).
4½s '11 s-a $50,000c____1921-1926
BOND. DEBT Mar 26 '15__$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$60,000c____May 2 1925
4½s'09 M-N 50,000c_____1929
Refunding Bonds.
4½s ___ F-A $19,500c___Feb 1 1919
Refunding Water Bonds.
5s ___ M-N$31,000c_____May 1 1920
(Subject to call $2,000 annually)
5s '04 M-N $37,000 c_____1924
BOND. DEBT Apr 19 '15. $197,500
Floating debt_____4,865
Sinking fund_____483
Assessed val.'14 (abt. act.)_7,646,861
Total tax rate(per $1,000) '14_$19.60
Population in 1910_____6,515
INT. payable at City Treasury.

MITCHELL SCHOOL DISTRICT.
Building Bonds.
5s '04 A-O $15,000c____Apr 1 1924
5s '08 F-A 69,000c____Aug 1 1928
(Subject to call beginning in 1918.)
BOND. DEBT Oct 1914__$84,000
Cash on hand_____216
Assess. valuation1914___7,898,376
School tax (per $1,000) 1914__$7.00

MOBRIDGE SCH. DISTRICT.
5s '14 M-N$25,000c___May 1 '17-'28
BOND. DEBT May 5 '15__$38,500
Assessed valuation 1914___1,853,562
School tax rate(per$1,000)'14 $10.30

MOODY COUNTY.
Flandreau is the county seat.
Court-House Bonds.
5s '13 J-D $85,000_____
(Due 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 $20,000c_July 1 '16-'34
Water Works Bonds.
5s '14 J-J $7,000c_July 1 '15-'21
5s '03 F-A 8,000c___Aug 1 1923
(Subject to call Aug 1 1913.)
City Hall Bonds.
5s '11 M-S $10,000c-Mar 22 '21-'30
5s '11 A-O 5,000c-Oct 1 '26-'30
BOND. DEBT Mar 1915___$50,000
Assessed value 1914 (equalized 40% actual)_____1,043,967
Population in 1910_____1,224
INT. payable in Parker.

PLATTE.
This city is in Charles Mix County.
Funding Bonds (tax-exempt).
5s g '11 A-O $14,000c___Oct 1 1931
Water Works Bds. (tax-exempt).
5s '03 M-N $6,500c____May 6 1918
5s '09 J-J 18,000c____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, including city-hall, water-works, &c., valued at $266,946 The U. S. Circuit Court of Appeals has affirmed the judgment of the lower Court deciding in favor of the city the suit brought to recover on $70,000 bonds issued May 1 1891. V. 100, p. 1278. Commission government adopted March 18 1910. V. 90, p. 871.
Ref. Water Bds. (red. beg. in '10).
5s g '05 J-J $30,500c____July 1 1925
Water Bonds (red. aft. Jan. 1 '22)
5s '12 J-J $60,000c____Jan 1 1932
Park Bonds (red. beg. in 1911).
5s '06 F-A $31,000c____Aug 1 1926
Sewer Bonds (red. aft. Oct. 1912
5s '06 A-O $26,000c____Oct 1 1926
Engine-House(red.aft.Oct. 1 1919)
5s '14 A-O $10,000c____Oct 1 1934
GEN. BD. DT. Apr 3 1915 $157,500
Assessment debt (add'l)____3,445
Floating debt_____78,751
TOTAL DEBT Apr 3 1915 239,696
Sinking fund and cash_____17,698
NET DEBT Apr 3 1915____221,998
Water debt (included)____90,500
Assess. val. '14 (abt. act.)_4,596,409
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. Pop'n 1910, 3,854.
5s '08 J-D $10,000c____June 1 1928
5s '10 M-N 5,000c____May 1 1930
Building Bonds.
5s '13 F-A $40,000c____Feb 1 1933
5s '14 F-A 75,000c____Aug 1 1934
(Subject to call beginning in 1924.)
BOND. DEBT April 1915. $130,000
Floating debt_____52,396
Sinking fund_____4,120
Assess. val. 1914_____4,596,405
School tax (per $1,000) 1913__$10.90
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.
aRefunding Water Bonds.
5s various $10,000c____July 1 1917
Sewer Bonds.
5s '09 F-Aa$18,000c____Feb 1 1929
5s '13 Jan 9,000c_____Jan 1 1933
TOT. BD. DT. Mar 24 '15 $37,000
Sinking fund_____9,000
Assess. val. '14 (80% act.)_2,101,000
Total tax (per $1,000) 1914___$18.90
INT. on bonds marked (a) at Am. Tr. & Sav. Bk., Chicago; other bonds at Cont. & Comm. Tr. & Sav. Bk., Chicago.

REDFIELD IND. S. D. NO. 20.
5s ___ J-J $4,000c_____July 1917
Building Bonds.
5s '03 July $20,000c____July 15 1928
Funding Bonds.
5s '12 J-J $20,000____Jan 1 1932
BOND. DEBT Mar 24 '15 $44,000
Assessed valuation 1914__3,130,900
Sch. tax rate (per $1,000) '14_$8.10
INT. at Harris Tr. & S. Bk., Chic.

ROBERTS COUNTY.
Sisseton is the county seat.
Court-House, Jail & Asylum.
4s ___ J-J $40,000c_____1922
(Subject to call beg. in 1907.)
Refunding Bonds.
4s ___ J-D $20,000c_____1922
BOND. DEBT June 30 '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.

SIOUX 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 $47,000c____July 1 1923
5s '04 M-S 17,500c____Mar 1 1924
5s '04 J-J 10,000c____Jan 1 1924
5s '07 M-S 68,000c____Mar 9 1927
5s '10 J-J 143,000c_Jan 1 '20 & '30
Sewer Bonds (Tax-exempt)
5s '11 J-D$200,000c____Dec 1 1931
Water Bonds (Tax-exempt)
5s ___ J-Ja$210,000c____July 1 1923
5s '11 J-D 100,000c____Dec 1 1931
BOND. DEBT Mar 1 1915.$796,000
Floating debt_____169,000
Sinking fund_____19,125
Assess. val. '14 (abt. act.)_23,164,908
Total tax (per $1,000) 1914___24.80
Population in 1910 (Census)__14,094
INTEREST on water bonds due 1923 is payable at Seaboard Nat. Bank, N. Y. City, and City Treasurers' office; on bonds due 1931 at Chemical Nat. Bank, N. Y. City, and City Treasurer's office.

SIOUX FALLS SCHOOL DIST.
Bonds upheld by Supreme Court. See V. 100, p. 413.
High-School Bonds.
5s '05 Oct $75,000c___Oct 2 1925
5s '15 ann 175,000c_____1935
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 $40,000c_Feb 1 '16-'31
BOND. DEBT April 1915__$40,000
Sinking fund_____6,000
Assessed valuation 1914__1,447,947
Tax rate (per $1,000) 1914___$18.60
Population in 1910_____1,397
INT. at Stand. Tr. & Sav. Bk. Chi.

VERMILLION.
This city is in Clay County.
City-Hall Bonds (tax-exempt).
__s ___ $17,000_____
Water-Works (tax-exempt).
5s '12 F-A $32,500c____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

VERMILLION IND. S. D. NO. 5.
Building Bonds (Tax-exempt).
5s '11 June$29,000c____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.
4½s ___ July $11,200c_____July 1 1929
3s ___ Oct 8,000c____Oct 15 1915
Funding Bonds.
5s '12 Oct $26,000c____Oct 1 '17-'25
BOND. DEBT May 1 '15___$36,500
Sinking fund_____6,100
Assess. val.'14 (½ act.)__8,541,044
Total tax (per $1,000) 1914___$19.10
INT. payable in Watertown at Citizens' Nat. and First Nat. banks.

WATERTOWN IND. SCH. DIST.
4½s'09 A-O $45,000c..Apr 1 '15-'29
　Refunding Bonds.
5s '11　M-N $25,500c....Nov 1 1931
　Building Bonds.
4½s'09 J-J　$7,000c....July 1 1929
5s '13　A-O　14,250c.Apr 1 '15-'33
5s '14　J-J　44,000....July 1 1934
BOND. DEBT Mar 25 '15. $135,750
Sinking fund_____6,918
Assess. val. '14 (abt. act.).8,541,044
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 '15　J-J　$30,000c......Jan 1 1935
BOND. DEBT May 5 '15.....$47,000
Assessed valuation 1914.....6,150,000
Total tax rate (per $1,000) '14 $27.00

YANKTON.
　This city is county seat of Yankton
Co. Commission gov't adpoted in
1910. Population in 1910, 3,780.
　Refunding Park Bonds. (Red.
　　after Oct. 1915).
4½s'05 A-O $27,000c....Oct 16 1925

Ref. RR. Bds. (Red. aft. Feb. 1909)
4s '09　F-A $27,000c...Feb 20 1919
　Ref. Water Bds. (Red. aft. Feb.'14)
5s '04　F-A $75,000c....Feb 1 1923
　Paving and Sewer Bonds.
5s '15　J-D $18,000....June 1 '16-'33
　s　　　2,000....June 1 1934
GEN. BD. DT. Mar 24 '15 $148,000
Floating debt_____13,554
Assess. val. '14 (1-3 act.).4,006,412
Total tax (per $1,000) 1914..$21.80
　INT. on 5s & 4½s at Chemical
Nat. Bank; others at City Treas.
office and in Chicago.

YANKTON INDEPENDENT S. D.
　Building Bonds. (Part yearly)
5s '15　M-N$100,000c.....1918-1930
BONDED DEBT Mar 1915$100,000
Assessed valuation_____4,238,278

YANKTON COUNTY.
　County seat is Yankton.
　Railroad Bonds. (Subject to call)
s　　M-N $55,000c........1919
BOND. DEBT May 1 '15　$55,000
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.

Counties—	Bonded Debt.	Borrowed from School Fund	Warrants Outst'g.	Cash in Treasury.	Valuation.	Population. 1910.
Bon Homme Co..	$65,000	$88,290	$30,000	$50,354	†$30,055,355	11,061
Brown Co.......	25,000	241,204	5,296	25,500	159,860,958	25,867
Brule Co.......	7,000	122,131	387,079	36,415	†7,821,530	6,451
Butte Co.......	7,000	116,635	302,909	......	d3,078,644	4,993
Campbell Co....	10,000	124,400	None	29,760	†8,078,313	5,244
Charles Mix Co.	None	236,000	58,807	86,715	†24,355,838	14,899
Clark Co.......	None	89,800	424	......	d7,395,500	10,901
Codington Co...	None	83,330	21,862	4,965	e29,360,886	14,092
Davison Co.....	38,000	110,000	10,000	40,000	†25,500,000	11,625
Day Co.........	25,000	162,040	None	19,488	†27,465,765	14,372
Deuel Co.......	None	114,390	1,000	42,434	†18,188,340	7,768
Dewey County..	None	40,000	67,838	11,000	†4,070,484	1,145
Douglas Co.....	None	87,625	496	28,287	e14,614,034	6,400
Edmunds Co....	None	78,247	12,462	6,892	......	7,653
Faulk Co.......	37,000	173,600	757	16,427	†15,732,458	6,716
Hamlin County..	60,000	......	......	......	†16,790,000	7,475
Hand County...	None	199,565	4,780	41,063	†22,239,217	7,870
Hanson County.	None	85,265	276	8,967	d4,124,797	6,237
Harding Co.....	30,000	63,183	21,780	26,775	†4,669,194	4,228
Hughes Co......	None	176,428	3,204	34,820	d4,940,517	6,271
Hutchinson Co..	None	136,900	None	15,126	†35,595,750	12,319
Jerauld County.	None	220,280	None	......	11,584,002	5,120
Kingsbury Co...	None	128,479	None	44,344	†29,815,779	12,560
Lincoln Co.....	None	198,062	None	46,676	†30,637,340	12,712
Lyman Co......	None	99,875	68,073	17,568	d8,605,145	10,848
McCook County	None	153,225	12,500	42,628	†23,758,572	9,585
McPherson Co..	None	......	None	81,585	†13,248,401	6,791
Marshall Co....	12,000	124,065	4,448	38,850	e16,931,029	8,021
Mellette Co....	25,000	5,000	54,992	15,030	566,366	1,700
Miner Co.......	None	114,225	7,000	59,096	†20,861,791	7,661
Pennington Co..	68,500	124,773	......	......	†18,153,565	12,453
Perkins Co.....	36,000	......	45,000	63,572	†10,522,339	11,348
Potter Co......	50,000	228,891	5,642	7,297	d3,516,968	4,466
Sanborn Co.....	30,000	124,552	22,002	15,833	†15,877,765	6,607
Spink Co.......	None	......	None	164,247	†42,807,513	15,981
Stanley County.	None	156,989	107,600	15,032	†20,066,021	14,975
Sully Co.......	30,000	63,600	None	8,427	†9,766,067	2,462
Tripp Co.......	None	76,362	134,188	43,097	e11,609,905	8,323
Union Co.......	None	147,900	None	94,072	†23,732,534	10,676
Walworth Co...	55,000	105,500	5,891	11,095	e12,256,404	6,488
Zeilbach Co....	None	4,100	58,350	8,072	†1,801,012	....

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. '17)_J. H. Moorehead
Sec. of State (till Thur. aft. 1st Tu. Jan. '17)_Chas. W. Pool
Treasurer (till Thurs. after 1st Tu. Jan. '17)_Geo. E. Hall
Auditor (term expires January 1917)_____Wm. H. Smith

LEGISLATURE meets biennially in odd years on the 1st Tuesday of
January, and sessions "shall not be less than sixty days," but are not other,
wise 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 MUNICI-
PALITIES, ETC.—Chapter 15, 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 Treas-
urer's office. The Act repeals laws previously passed providing a 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 Dec. 1 1914 amounted to $9,606,582.83, held as follows: Permanent
School fund, $8,744,296.29; University fund, $226,241.54; Agricultural Col-
lege endowment fund, $556,795, 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:

Years.	Total Assessed Valuation.	Tax Rate per $1,000.	Years.	Total Assessed Valuation.	Tax Rate per $1,000.
1914	$471,933,972	$7.80	1905	$304,470,961	$7.00
1913	470,700,149	7.80	1904	294,779,244	6.00
1912	463,371,889	5.20	1900	171,747,593	7.25
1910	412,138,607	5.00	1890	184,770,304	6.24
1908	391,735,464	6.25	1880	90,499,618	4.00
1906	313,060,301	7.00	1870	53,709,828	6.50

The large increase in the valuation for 1904 and 1905 was the result of a
new general revenue law passed by the 1903 Legislature—Chapter 73.
Under this law property is assessed at 20% actual value, whereas in earlier
years the proportion seems to have been much lower.

METHOD OF ASSESSING.—Section 10911 of the Compiled Statutes of
1907 reads: "All property in this State not expressly exempt therefrom
shall be subject to taxation, and shall be valued at its actual value, which
shall be entered opposite each item and shall be assessed at twenty per cent
(20%) of such actual value. Such assessed value shall be entered in a
separate column opposite such 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:
STATE indebtedness is restricted to $100,000 to meet casual deficits in
revenues, except in case of invasion, &c., while the loaning by the State
of its credit is prohibited.
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 evermake
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 been endorsed thereon a certificate signed by
the Secretary and Auditor of State, showing that the same is issued pur-
suant to law.

TAXATION OF MUNICIPAL BONDS.—Bonds or notes or other evi-
dences of indebtedness issued by this State or any of its municipalities are
subject to taxation, according to information received by us from the office
of the Secretary of State under date of Dec. 9 1911.

POPULATION OF STATE.—

1910	1,192,214	1890	1,058,910	1870	122,993
1900	1,066,300	1880	452,402	1860	28,841

CITIES, COUNTIES AND TOWNS IN THE
STATE OF NEBRASKA.

Note.—For places not given in alphabetical order among the following state-
ments see "Additional Statements" at the end of this State.

ALLIANCE.
　This city is in Boxbutte County.
　Water Bonds (Subject to call).
4½s　Jan　$20,000r 1920-1930
4½s　July　55,000r 1915-1930
　City-Hall Bonds (Subject to call).
6s　　Jan　$7,000r 1915-1924
　Sewer Bonds (Subject to call).
4½s　May$35,000 1915-1929
　Electric-Light (Subject to call).
4½s　July $20,000r 1915-1930
　Park Bonds (Subject to call).
5s　　Aug　$5,000r........1921
BOND. DEBT May 1915..$142,000
Floating debt May 1913____19,500
Sinking fund May 1913_____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 (reg. July 1 1917.)
4s '07　June$35,000....July 1 1927
BOND. DEBT June 1915...$36,000
Assess. val. '14 (1-5 act.)...$12,000
Population in 1914 (est.).....3,000
　INT. at Fidelity Nat. Bk., Aurora.

BEATRICE.
　Beatrice is the county seat of Gage
County. Inc. Mch. 18 1873. All
bonds are taxable. Commission gov-
ernment approved Oct. 4 1911. V.93.
p. 1054. Popula. 1910, 9,356.
　Old Railroad Bonds.
.s　　　$42,000..............
　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
　Water Works Bonds.
5½s'13 ....　$30,000....Dec 1 1933
　Paving Intersection.
5s semi-ann　$11,000.........1933
.s '14　　　40,000....Dec 1 1934
(Subject to call after 5 years fr. issue)
TOT. BD. DT. Mar 1915..$368,231
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　---　$3,000..............
6s '88　---　5,000..............
6s '91　---　1,000..............
5s '08　M-N $35,000c....May 1 1938
　(Subject to call after May 1 1918)
4.66s'08J-D　$5,000..........1919
　(Subject to call at any time.)
BOND. DEBT Mar 1915...$94,000
Tax levy val. '14 (1-5 appr.)1,585,255
School tax (per $1,000) 1914
　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 Mar 25 '15..$80,000
Tax levy val. '14 (1-5 appr.)2,516,639
State&Co.tax (per$1,000) '14..$21.80
Population in 1910_____8,826

BURT COUNTY.
　County seat is Tekamah.
　Refunding (Red. aft. July 1 1911).
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. 11 1865. Pop. '10, 5,014.
　Bridge Bonds.
6s '87　Dec $30,000c&r.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&r.Mar 1 1919
　Water (Red. beg. 5 yrs. fr. issue)
4½s'10 July $10,000....July 1 1925
5s '13　　　10,000....July　 1918
　Sewer (Red. beg. Sept. 1 1919).
5s '14　　　$34,500....Sept 1 1934
BOND. DEBT Oct 29 '14...$80,000
Sinking fund_____6,000
Tax levy val '14(1-5 appr.) 1,024,142
Total tax rate(per$1,000) '14.$64.00
　*INT. at City Treas. office
others Kountze Bros., N. Y.

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.
4½s　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. DT. Mar 1915...$1,867,000
Sinking fund Sept 24 '14..　124,868
Appraised valuation '14.233,835,405
Tax levy val. '14(1-5appr.)46,767,081
State&Co.tax (per$1,000) '14.$23.40
　INT. at fiscal agency (State Treas-
urer's office, Lincoln).

DUNDEE.
　This village (P. O. Omaha) is in
Douglas County. Inc. Dec. 8 1894.
Population 1910, 1,023.
　Sewer Bonds.
6s '09　---　$21,500...........
6s '14　---　25,000...........
　Internal Improvement Bonds.
5s '10　J-J　$19,500....July 1 1930
.s '14　　　20,000...........
　Intersection Bonds.
5s　　　　$19,500...........
5s '12　J-J　10,000....July 1 1922
5s '13　M-S　10,000....Sept 1 1923
5s '14　　　10,000...........
5s '15　M-N 10,000....May 1 1925
　Town-Hall Bonds.
5s '13　---　$7,000...........
　Fire-Apparatus Bonds.
6s '13　F-A　$7,500....Aug 1 1933
　Electric Light Bonds.
6s '15　M-N$35,000....May 1 1920
　(Subject to call after May 1 1920)
BOND. DEBT May 1 '15..$150,000
Dist. pav. bonds (add'l) ...　195,000
Sinking fund (paving) ...2,681,000
Appraised valuation 1914..2,681,000
Tax levy val. '14 (1-5 appr.) 536,209
Real value (est.)..........4,000,000

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)
4½s '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 (*Int. in N. Y. C.*).
5s ____ $8,500c _____
Water Bonds (*Int. in N. Y. City*).
5s ____ $57,000c _____
Park Bonds (*Int. in N. Y. City*).
5s ____ $3,000c _____
Internal Impt. (*Int. in N. Y. C.*).
5s ____ $9,000c _____
Intersection Pav. (*Int. in N. Y.*).
5s ____ $25,000c _____
Sewer Bonds (*Int. in N. Y. City*).
5s ____ $24,000c _____
TOT. BD. 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

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-'31
BOND. DEBT Mar 26 '15$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. BD. DT. May 1914. $229,000
Electric-light bonds (incl.)__ 50,000
Water bonds (included)___ 10,000
Paving bonds (additional)___ 52,000
Appraised valuation 1913__9,600,595
Tax levy val. '13 (1-5 appt.)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.
4½s'12 J-J $125,000c____July 1 1942
(Subj. to call beginning July 1 '22
Refunding Bonds.
4½s '09 ____ $16,000c _____1919
(Subject to call 1914)
BOND. DEBT Mar 1915. $141,000
Tax levy val.'13-'14(1-5ap.)1,950,000
School tax (per $1,000) 1914.$26.00
Population in 1914 (est.)____10,000
INT. at State Treasurer's office.

FRENCHMAN VAL. IRRI. DIST.
A district (P. O. Culbertson) in
Hitchcock County.
6s '12 J-J $150,000c____1923-1932
BOND. DEBT Mar 1915._$150,000
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 '15 A-O$110,000c___Oct 1 1925
Electric-Light & Power Bonds.
4½s'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 $15,000c____July 1929
GEN. BD. DT. Mar 24 '15 $160,000
Assess. debt (additional)___ 135,000
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.
4½s'13 ____ $21,000c____July 1 1933
(Optional after July 1 1923)
Refunding Bonds.
4s ____ $13,000c___July 1 1919
School Bds. (*Red. Jan. 1 1916*).
4½s'06 J-J $250,000c____Jan 1 1926
BOND. DEBT Apr 1 '15._ $94,000
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.
4½s'13 ____ $65,000c____Jan 1 1933
(Subj. to call beginning Jan 1 1923.)
*Refunding Bonds.
4½s'96 J-J $19,000c____Jan 1 1916
BOND. DEBT Apr 6 '15 ____ $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.
3½s ____ J-J $28,000c____Jan 1 1917
(Subject to call after Jan 1 1904)
BOND. DEBT Mar 24 '15 ____ $28,000
Appraised valuation 1914_39,132,145
Tax levy val. '15(1-5 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.
Light & Pow. Bds. (*Red. in 1909*)
4s ____ J-D $10,000c___Dec 1 1919
Refunding Bds. (*Red. Jan 1 '09*).
4½s ____ J-J $165,000c___Jan 1 1919
Intersection (*Red. aft. Mar. 1 '16*)
5s '11 M-S $30,000c____Mar 1 1931
BOND. DEBT Apr 1 '15._ $205,000
Dist. paving bonds (add'l)___ 39,600
Tax levy val. '14 (1-5 appr.)2,177,885
City tax rate (per $1,000) '14._$32.00
Population in 1910 (Census)__9,338
INT. at Kountze Bros., N.Y. City.

HASTINGS SCHOOL DISTRICT.
4½s'04 s-a ____ $5,000c_____1923
(Subject to call after July 1913)
Bldg. Bds. (*Red. beg. June 1 '23*).
4½s'12 J-D*$50,000c___June 1 1932
BOND. DEBT Mar 1915._ $55,000
Appraised val. '13-'14___10,669,530

Tax levy val. '13-'14 (1-5
appraised)_____ $2,133,530
School tax (per $1,000) 1914._$28.10
* 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 May 1 '15__ $76,000
Tax levy val.'14(1-5 appr.)_ 516,449
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*).
3½s ____ J-J $13,000c _____1921
Court-House-Building Bonds.
4½s'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 Mar 24 '15 __ $88,000
Tax levy val.'14 (1-5 appr.) 4,481,321
State&Co.tax (per $1,000)'14.$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. Mch. 18 1901 under new laws.
Refunding (*Red. aft. July 1 '07*).
5s ____ J-J $21,000c____July 1 1922
Ref. Canal and Water Bonds.
5s '14 M-N$15,000c_____May 1934
(Subject to call May 1 1919)
Ref. Sewer (*red. aft. Nov. 15 '11*).
5s '06 M-N$41,000___Nov 15 1926
Water Bds. (*red. after July 1 '15*).
4½s'10 J-J $125,000c____July 1 1930
BOND. DEBT Mar 1915._$232,000
Sinking fund Sept 1 '14.____ 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 $10,990____Sept 15 1916
5s '11 J-D 40,000____June 1 1931
Ref. Bds. (*Red. after Feb. 15 '17*).
4½s'12 F-A $50,000____Feb 15 1932
BOND. DEBT Mar 24 '15 $100,900
Appraised valuation 1913__6,080,000
Tax levy val. '13 (1-5 appr.)1,216,000
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 May 1 '15__ $54,000
Tax levy val. '14 (1-5 appr.) 4,205,256
State&Co.tax (per$1,000) '14.$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. BD. DT. Mar 24 '15_$250,000
Appraised valuation 1914__ 351,400
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. Bonds
tax-free. Int. at Co. Treasury.
Ref. Bonds (*Red. Jan. 15 1915*).
3¾s'05 Jan $75,000c___Jan 15 1925
BOND. DEBT Mar 1915 ___ $75,000
Tax levy val. '14(1-5appr.)24,245,897
State & Co.tax(per$1,000) '13.$18.50
Population in 1910 (Census)_73,793

LINCOLN.
Lincoln is the capital of the State
and the county seat of Lancaster.
Inc. Apr. 7 1871. Pop'n '10, 43,973.
Commission government adopted
Feb. 13 1914. V. 100, p. 917.
Light Plant (*Red. July 1 1914*).
4½s'04 J-J $58,500c_July 1 '15-'23
Refunding Bonds.
4s ____ A-Oa$172,000c_Oct 1 '15-'21
(Subject to call Oct. 1 1912.)
4s ____ M-S $160,000c_Mar 1 '15-'18
42,000c___Mar 1 1919
(Subject to call Mar. 1 1909.)
4s ____ F-A $70,000c_Aug 1 '15-'20
(Subject to call Aug. 1 1910.)
4s ____ A-O $35,000c___Oct 1 '15-'20
(Subject to call Oct. 1 1910.)
4½s ____ 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.)
4½s'06 J-J $50,000c_July 1 '14-'20
4½s'08 M-N 16,000c___Nov 1 '18-'28
(Subject to call after Nov. 1 1918.)
4½s'10 F-A$114,500c_Feb 1 '20-'29
(Subject to call after Feb. 1 1920.)
4½s'14 A-O $48,000c____Apr 1 1924
Sewer Bonds.
4½s'11 A-O $42,500c _____
($2,500 yearly in April)
GEN. BONDS Apr 10 '15._$950,500
Assessment debt (add'l)___ 538,125
TOTAL DEBT Apr 10 '15_1,488,625
Sinking/Gen. debt._____ 8,527
fund/Assess. debt._____ 112,933

Water & light debt (incl)__ $177,100
Appraised valuation 1914*52,079,365
Tax levy val.'14(1-5appr.)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 $1,750,000.
INTEREST AND PRINCIPAL
payable at fiscal agent (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. 1131.
4½s ____ M-N$25,000c___May 1 1924
(Subject to call May 1 1909.)
Refunding Bonds.
4½s'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.)
4½s'05 J-D $25,000c___June 1 1925
(Subject to call any interest date.)
4½s'07 M-N$25,000c. to call
Build. Bonds (*red. any int. date*).
4½s'11 M-S $350,000c___Sept 1 1941
BOND. DEBT Jan 1 1914._$475,000
Tax levy val.'13(1-5appr.)11,593,455
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 (*Red. June 25 1911*).
5s '06 ____ $4,500c__June 25 1926
Court-House Bonds.
6s ____ $1,000c___Oct 1 1917
Water (*Red. aft. 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.

MERRICK 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 1914.26,170,900
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 ____ July $55,000c____July 1 1923
BOND. DEBT Mar 24 '15 __ $55,000
Sinking fund Sept 26 '14.___ 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.
Funding Bonds (*Tax-free*).
5s '99 ____ $16,000c___Subj. to call
5s '99 M-S 150,000c _____1919
5s '01 ____ J-J 44,000c _____1921
BOND. DEBT Mar 24 '15 $210,000
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.
4½s ____ 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
Appraised valuation 1913__4,414,835
Tax levy val.'13 (1-5 appr.) $22,967
Total tax rate (per $1,000) '13$53.00
* Int. at State Treasurer's office.

NORFOLK SCHOOL DISTRICT.
High-School-Building Bonds.
5s '93 J-J $11,000c _____1918
5s '07 J-J 24,000c_____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.)_ $96,400
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*).
4½s ____ $28,000c___Apr 1 1925
Bridge Bonds.
5s '14 F-A $12,000 ____1925-1934
BOND. DEBT May 1915._$140,000
Sinking fund_____ 2,000
Tax levy val. '14 (1-5 appr.) 960,000
City tax rate (per $1,000) '14_$27.15
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 1917 $7,250,000 bonds
for payment of plant of Omaha Water
Co. and $1,000,000 for impt. of same
were favorably voted. V.93,p.425. Of
this amount $7,500,000 were sold
during May 1912. V. 94, p. 1342.
Water-Works Bonds.
4½g'11 J-J$7,500,000c___Dec 15 1941
City-Hall Bonds.
4½s'09 A-O $50,000c____Apr 1 1929
4½s'11 J-D 25,000c____June 1 1931
4½s'12 F-A 50,000c____Feb 1 1932
Engine-House Bonds.
4½s'03 M-S $15,000c____Sept 1 1933
4s '05 J-J 60,000c____Jan 1 1926
4½s'08 M-S 30,000c____Mar 1 1928
4½s'10 J-J 50,000c____July 1 1930
4½s'13 M-S 100,000c____Mar 1 1933
Public-Library Bonds.
4½s'12 M-N$100,000c____May 1 1932
Paving Bonds.
4½s'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
4½s'04 J-J 100,000c____July 1 1924
4s '04 F-A 75,000c____Aug 1 1924
4s '05 F-A 45,000c____Aug 1 1925
4½s'07 M-S 75,000c____Sept 1 1927
4½s'08 M-N 50,000c____May 1 1928
4½s'09 A-O 75,000c____Apr 1 1929
4½s'10 J-J 75,000c____July 1 1930
4s ____ M-N100,000c____May 1 1933
4½s'12 M-N 50,000c____May 1 1932
Sewer Bonds.
4s '99 J-J $25,000c____July 1 1919
4s '99 J-J 25,000c____Dec 1 1919
4s '00 M-N 25,000c____May 1 1920
4s '00 F-A 50,000c____Aug 1 1920
4s '01 M-N 74,000c____May 1 1921
4s '01 M-S 100,000c____Sept 1 1921
4½s'02 M-S 100,000c____Mar 1 1922
4½s'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
4½s'07 A-O 150,000c____Apr 1 1927
4½s'07 M-S 100,000c____Sept 1 1927
4½s'08 M-S 49,000c____Mar 1 1928
4½s'08 M-N100,000c____May 1 1928
4½s'09 A-O 200,000c____Apr 1 1929
4½s'10 F-A 100,000c____Feb 1 1930
4½s'10 J-J 50,000c____July 1 1930
4½s'11 F-A 100,000c____Feb 1 1931
4½s'12 M-N 50,000c____May 1 1932
4½s'12 M-S 100,000c____Mar 1 1932
4½s'13 M-S 100,000c____Mar 1 1933
4½s'14 M-S 100,000c____Mar 2 1934
4½s'15 M-S 100,000c____Mar 1 1935
Funding Bonds.
4s '98 M-S$300,000c____Mar 1 1918
4½s'03 F-A 200,000c____Aug 1 1933
4s '05 J-D 95,000c____June 1 1923
Renewal Bonds.
4s '03 J-J $200,000c____Jan 2 1933
4½s'04 J-J 484,000c____Jan 1 1934
4½s'04 M-N127,000c____May 1 1924
4s '05 J-J 24,000c____Jan 1 1925
4s '06 M-N175,000c____May 1 1926
4½s'07 M-S 200,000c____Sept 1 1927
4½s'15 M-S 100,000c____Mar 1 1935
Intersection Bonds.
4s '06 J-J $50,000c____July 1 1926
4½s'07 A-O 50,000c____Apr 1 1927
4½s'08 M-S 50,000c____Mar 1 1928
4½s'08 J-D 50,000c____June 1 1928
4½s'09 A-O 100,000c____Apr 1 1929
4½s'10 F-A 100,000c____Feb 1 1930
4½s'11 F-A 100,000c____Feb 1 1931
4½s'12 M-N 50,000c____May 1 1932
4½s'13 M-S 100,000c____Mar 1 1933
4½s'14 M-S 100,000c____Mar 2 1934
Park Bonds.
4½s'08 J-D $50,000c____June 1 1928
4½s'10 J-D 50,000c____June 1 1930
4½s'12 M-S 50,000c____Mar 1 1932
4½s'12 J-D 400,000c____June 1 1932
GEN.BD.DT.May 17 '15 $6,646,000
Water bonds (additional) 7,500,000
The assessment bonds maturing
part yearly amounted to $1,306,000.
The cash in the treasury on May 17
'15 amounted to $255,721.75. Water
bond sinking fund Jan. 1 '15. $323,-
043.54. Special assessment sinking
fund April 1 1915, $1,234,151.62.
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 indebt-
edness 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 and

OMAHA (Concluded)—
maintenance, of subways and conduits, or for park purposes, or for the purchase, construction or appropriation of gas works, water-works, electric-light plants or power plants, shall not at any time exceed in the aggregate 5% of the actual value of the taxable property within the corporate limits of the city, such actual value to be determined by reference to the assessment of property in said city.

There are also other provisions and restrictions. The full text of the law as passed by the Legislature will be found in V. 88, p. 955.

VALUATION.—In Nebraska the law requires assessors to find the full value of property, but in making the tax levy to take only one-fifth (1-5) of such value and to fix the rate on that basis. In the following we show both the full appraised value and the valuation for tax levy:

Valuations by Assessors.

	1914.	1913.
	$	$
Real estate	116,547,755	
Personal	65,019,135	
Total	188,006,220	181,566,890

Valuation for Tax Levy.
(One-Fifth of Above Values.)

	1914.	1913.
	$	$
Real estate	23,309,551	
Personal	13,003,827	
Total	37,601,244	36,313,378
Tax (per M)		$65.60

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.
Bonds are taxable.

4s '99	J-J $230,000c	Jan 1 1919
4s '01	J-J 12,000c	Jan 1 1921
4½s'08	J-J 100,000c	Jan 1 1928
4½s'08	J-J 250,000c	July 1 1928
4½s'09	J-J 150,000c	July 1 1929
4½s'11	J-J 375,000c	July 1 1931
4½s'11	J-J 375,000c	July 1 1931

BOND. DEBT Apr 1914..$1,492,000
Sinking fund Sept 1913.. 108,617
Cash in treasury 168,132
Val. of school prop. 1913..3,000,000
Appraised val. 1914 *170,595,920
Tax levy val. '14 34,119,184
School tax (per $1,000) 1914 $19.50
INT. at Kountze Bros., N. Y. C.

* 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. The assessment for city purposes is made by valuing the railroad property within the city limits. The assessment for school purposes is made by taking the entire property of the railroad in the State, dividing that by the number of miles of main line the railroad has in the State, and multiplying this by the main line mileage within the school district.

OTOE COUNTY.
County seat is Nebraska City. Some years ago the precinct of Nebraska City was formed, and included the city of that name and adjoining lands. Bonds to the amount of $40,000 were issued and interest paid for some years. The County Commissioners then declared the precinct illegally organized and refused to levy a tax. Litigation resulted and the courts have ordered a tax sufficient to pay debt to be levied on territory covered by the precinct in 1886, the year the bonds were sold. See V. 72, p. 302. New bonds were issued in 1901. Pop'n 1910, 19,323.

Refunding (*Bonds Taxable*).
4s '98	M-S $100,000c	Sept 1 1918
4½s'98	M-S 25,000c	Sept 1 1918
(Subject to call Sept 1 1913)
3.70s'07	M-S $75,000c	Mar 1 1927
4s '09	J-J 65,000c	July 1 1929

BOND. DEBT Mar 1915 $260,000
Neb. City prec't bds. (add'l) 25,000
Appraised val. 1914 43,632,320
Tax levy val. '14 (1-5 appr.)8,726,464
State&Co.tax(per $1,000) '14..$21.50
Nebraska City Prec't Bonds.
4½s'01 M-N$25,000c May '15-'21
INTEREST at office of Co. Treas

PAWNEE CITY.
This city is in Pawnee County.
Funding (*Red.aft.10 yrs. fr.iss.*)
5s '14 $33,000c July 1 1934
Water Bonds.
$6,000
BOND. DEBT Mar 24 '15..$39,000
Population in 1910 1,610

PAWNEE COUNTY.
Pawnee City is the county seat.
4½s'11 $29,000c 1916
(Subject to call after 1912)
BOND. DEBT Mar 15 '15.. 29,000
Tax levy val.'14(1-5appr.) 5,399,836
State&Co.tax(per $1,000)1913 $18.00
Population in 1910 10,582

PHELPS COUNTY.
Holdredge is the county seat.
4s J-J $80,000c Jan 1 1930
(Subject to call)
BOND. DEBT Mar 29 '15. $80,000

Tax levy val.'14(1-5 appr.) 4,338,379
State&Co.tax(per $1,000) '14..$17.00
Population in 1910 10,451
INT. at State Treasurer's office.

PLATTSMOUTH.
This city is the county seat of Cass County. Inc. Mch. 15 1855. All bonds are taxable. Pop'n 1910, 4,287.
Refunding Bonds.
5s	J-D $64,167c	June 1 '15-'19
5s	J-J 96,000c	Jan 1 1921
BOND. DEBT Apr 1 1914..$173,000
Sinking fund 15,595
Appraised valuation 1913..3,094,995
Tax levy val. '13 (1-5 appr.) 618,999
INT. at Kountze Bros., New York.

RICHARDSON CO. DRAINAGE DIST. NO. 1.
P. O. Falls City. Bonds taxable.
6s '10 J-J $205,000c July 1 '15-'18
BOND. DEBT Apr 3 '15.. 205,000
Appraised valuation 1,276,284
INT. at County Treasurer's office.

SHERMAN COUNTY.
Loup City is the county seat.
4½s $25,000c Optional
BOND. DEBT Mar 24 '15. $25,000
Tax levy val. '14 (1-5 appr.)3,270,815
State&Co.tax(per $1,000) '13..$19.80
Population in 1910 8,278
INT. at County Treas. office.

SOUTH OMAHA.
This city is in Douglas County. Incorporated Apr. 7 1887. All bonds are taxable. Pop'n 1910, 26,259.
*Funding Bonds.
4½s'04 J-D$117,000c Dec 1 1924
*Overlap Bonds.
5s '05 July $32,000c July 1 1923
*General Sewer Bonds.
4½s'06 M-N$250,000c May 1 1926
4½s'08 J-J 30,000c July 1 1928
Refunding and Renewal Bds.
5s '95	J-J $62,000c	June 1 1915
5s '04	M-S 25,000c	Mar 1 1924
5s '04	A-O 22,300c	Oct 1 1924
4½s'05	M-N 70,000c	Nov 1 1925
4½s'12	J-J 110,880	Jan 1 1932
(Subject to call Jan 1 1922.)
5s	$343,000	20 years
*Viaduct Bonds (Refunding).
5s '95 J-D$78,000c June 1 1915
*City-Hall Bonds.
4½s'05 May $70,000c May 1 1925
Park Bonds.
4s '05 M-N $40,000c May 1 1925
(Subject to call May 1 1915.)
4½s'11 Feb $15,000c Feb 1 1931
(Subject to call after Feb 1 1921)
*Intersection Bonds.
4½s'05 M-S $20,000c Sept 1 1925
5s '01 J-D 5,000c Dec 1 1921
4½s'04 J-J 20,000c July 1 1924
4½s'08 J-J 30,000c July 1 1928
*Fire-Hall Bonds.
4s '10 J-J $25,000c Jan 1 1930
GEN. BD.DT July 31 '14.$1,022,188
Special impt. bds. (add'l).. 1,296,610
TOT. BD. DT. July 31 '14 2,318,798
Full appraised value by assessors 1914 26,497,409
Tax rate on appr. value
(per $1,000) 1914 $12.00
* These bonds are subject to call 5 years after the date of issue.
INT. at fiscal agency (State Treasurer, Lincoln).

SOUTH OMAHA SCHOOL DIST.
High-School Bonds.
5s '03 $100,000 1923
Building Bonds.
5s '09 $60,000 1929
Refunding Bonds.
5s '13 J-D $60,000 1933
BOND. DEBT Apr 6 '15.. $220,000
Assessed valuation 4,765,860
INT. at Kountze Bros., N. Y. C.

SUTTON SCHOOL DISTRICT.
This district is in Clay County.
5s '11 $28,800 July 1 1931
(Subject to call July 1 1916)
BOND. DEBT Nov 20 '14. $28,800
Tax levy val. '13 (1-5 appr.). 399,582
School tax (per $1,000) 1913. $35.00
INT. at State Treasurer's office.

UNIVERSITY PLACE SCH. DIST.
This district is in Lancaster Co.
5s '12 s-a $50,000c Feb 10 '17-'32
(Part every 5 years)
BOND. DEBT Mar 22 '15. $50,000
Sinking fund Sept 26 '14. 2,500
Tax levy val. '14 (1-5 appr.). 648,800
School tax (per $1,000) 1914. $35.00
INT. at Kountze Bros., N. Y. C.

WASHINGTON COUNTY.
County seat is Blair. An issue of $75,000 7% Sioux City & Pacific RR. bonds, in litigation for some time, was adjudged valid by the Supreme Court. V. 74, p. 741. The 3% refunding bonds mentioned below are part of $100,000 issued in settlement of the principal and interest due on these bonds. V. 74, p. 1158.
Refunding Bonds.
3s May $80,000c May 1 '15-'22
(V. 74, p. 1158, for maturity.)
4s '10 A-O $16,000c Apr 18 1920
(Sub. to call any int.-paying period)
BOND. DEBT Mar 24 '15. $126,000
Tax levy val.'14 (1-5 appr.)5,888,453
State&Co.tax(per $1,000) '14..$22.30
Population in 1910 12,733
INT. at Kountze Bros., N. Y. C.

WYMORE.
This city is in Gage County.
Refunding Bonds.
5s '11 Aug $12,000c Aug 1 1931
BOND. DEBT Nov 1913..$102,000
Tax levy val. '13 (1-5 appr.).344,188
Population in 1910 2,615
INT. at Kountze Bros., N. Y.

ADDITIONAL STATEMENTS.
In the table below we give statistics regarding minor divisions in the State of Nebraska which are not represented among the foregoing. The valuation for tax levy reported below represents 1-5 of the appraised value

Location.	Bonded debt.	Floating debt.	Tax Levy valuation.	Tax per $1,000	Popul'n. 1910.
Albion Sch. Dist., Boone Co.	$55,000		*$551,636	*$2·10	
Alliance School District	56,000		*635,580	*45.00	
Alma (C), Harlan County	90,000	None			1,066
Auburn (C), Nemaha County	152,000	None	548,000		2,729
Auburn School District	40,000	None	z647,528	z$31.00	
Aurora (C), Hamilton County	26,000	$5,000			2,630
Beaver City, Furnas County	38,400	3,600	z601,645		975
Benson (C), Douglas County	58,000	None	z467,902	z18.00	3,170
Benson School District	63,000	9,000	†132,000	†30.00	
Benkleman (V), Dundy Co.	25,000	None	*100,000		53
Bethany Hgts, Lancaster Co.	27,000	None	†194,000		
Blair (C), Washington Co.	35,000	None	503,878		
Boxbutte County	65,000		†2,069,459		6,131
Burt Co Sch Dist No 27	25,000	None	†243,168	z25.00	
Burwell (V), Garfield Co.	35,000				915
Central City (C), Merrick Co.	32,000	None	428,969	z$88.20	2,428
Central City School Dist.	55,000	None	z575,000	z3.12	
Cheyenne County	50,000	None	†2,763,368	z13.50	4,551
Cheyenne Co Sch Dist No 1	z32,500				
Columbus Sch. Dist. No. 1	41,500		*988,358		1,096
Cozad, Dawson County	35,000	None			1,096
Crawford (C), Dawes County	62,500	1,000	z214,486		1,323
Crete (C), Saline County	48,000	None	†225,000	z26.00	2,404
David City, Butler County	78,600	2,000			2,177
Douglas Co Sch Dist No 53	z67,000				
Fairfield (C), Clay County	32,000	None			1,054
Fairmont Sch. Dist. No. 19	25,000	None	z346,000	z30.00	
Falls City School District	65,000	10,000	†811,994		
Florence (C), Douglas Co.	30,000	60,500	z480,731		1,526
Fullerton School District	33,000	None			
Gage County	36,000	52,768	†11,466,262	.60	30,325
Gothenburg (C), Dawson Co.	26,500	None	†380,000	z25.00	1,730
Gothenburg Sch. Dist. No. 20	25,000	4,000	z360,000	z35.00	
Hartington Sch. Dist. No. 8	54,300	None			
Hebron (C), Thayer County	60,000	10,000	†539,665	z68.00	1,778
Holdredge (C), Phelps County	64,000				3,030
Keith & Lincoln Cos. Irr. Dist.	62,500	None	*116,220	*84.00	
Kenesaw School District	25,800				
Lincoln County	z25,000				
Madison (C), Madison Co.	32,500	None			1,710
Minature Drainage District	z34,000				
Nebraska City School District	85,000				
Neligh School District	36,000	None	†375,000		
Nelson (C), Nuckolls County	67,000	None			978
North Bend Sch. Dist. No. 8	30,000	4,000			
North Platte School District	75,000	None	z968,382	z30.00	
Osceola Sch. Dist. No. 19	40,000	2,500	z360,641	z40.00	
Red Cloud School District	25,000	None	z550,000	z25.00	
Richardson Co. Dr. Dist. No. 2	48,000	None	z300,000		
Schuyler (C), Colfax County	52,000	None	*448,951	*73.50	2,152
Scotts Bluff (C), Scotts Bluff Co.	57,000	8,000	†392,935		1,746
Scotts Bluff Sch Dist	47,370	46,000	466,815		
Seward, Seward County	60,000	None	†573,841	z57.00	2,106
So. Sioux City (C), DakotaCo.	35,000		†1,624,980		
Shelton School District	30,000	8,000	z320,000	z39.00	
Superior, Nuckolls County	60,500	None	z512,312	z30.00	2,106
Superior School District	30,000	None			1,748
Tecumseh (C), Johnson Co.	68,000		†312,500		9,480
Valley County	32,000	None	†3,609,737	z7.20	2,168
Wahoo (C), Saunders County	65,000	None			
Wahoo School District	60,000	None	†610,810		
Wayne (C), Wayne County	26,000	None	384,556		2,140
Wayne School District	40,000	None			
West Point (C), Cuming Co.	40,000	None	†430,000	z29.75	1,776
York (C), York County	61,000	2,500	†1,080,038	z31.00	6,235

(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 is total debt.

State of Kansas.

ITS
DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30 1854)	May 30 1854
Admitted as a State (Act Jan. 29 1861)	Jan. 29 1861
Total area of State (square miles)	82,080
State Capital	Topeka
Governor (term ends 2d Mon. Jan. 1917)	Arthur Capper
Sec. of State (term ends 2d Mon. Jan. 1917)	J. T. Botkin
Treasurer (term ends 2d Monday Jan. 1917)	Earl Akers
Auditor (term ends 2d Monday Jan. 1917)	W. E. Davis

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days' service in the aggregate.

INCIDENTS IN STATE ORGANIZATION, &c.— See "State and City Supplement" of Apr.1893, page 124, for the facts and statements formerly given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of $150,000. The Constitution of 1895 limited the debt-making power to $1,000,000 (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was $630,775, of which the State owned $28,650. In 1878 the total bonded debt was $1,181,975, of which the State owned $713,600. The bonded debt Aug. 1 1914 was $159,000, all held by the State Permanent School Fund. Permanent School Funds Aug. 1 1914 amounted to $9,589,310.92.

LOANS—		Interest	Principal
Name and Purpose.		P. Ct. Payable.	When Due. Outstand'g
Refunding 1904	c	J & J	Jan 1 1916 $159,000

INTEREST is payable at the State treasury.

ASSESSED VALUATION—

Years.	Total Assessed Valuation.	State Tax per $1,000	Years.	Total Assessed Valuation.	State Tax per $1,000
1914	$2,804,789,903	$1.20	1905	$387,553,348	$5.70
1913	2,809,801,434	1.20	1904	378,335,401	5.20
1912	2,746,885,505	1.20	1902	363,163,630	5.50
1911	2,777,054,317	1.20	1900	328,729,008	5.50
1910	2,752,107,678	1.05	1890	348,459,943	4.25
1909	2,511,260,285	1.25	1880	160,570,761	5.50
1903	2,453,691,859	0.90	1870	92,528,099	8.75
1906	468,329,749	4.70			

In 1913 the valuation of real estate amounted to $1,811,165,887, personal property $562,486,692 and public service corporations $436,148,855.

*The large increase beginning with 1908 followed from a law passed in 1907 (Chapter 408) creating a Tax Commission to take the place of the Board of Railroad Assessors and State Board of Equalization. This law makes it the duty of the Tax Commission to require all townships and city assessors, County Commissioners and County Boards of Equalization, under penalty of forfeiture and removal from office as such assessors or boards, to assess all property of every kind and character at its actual and full cash market value. Previously property was assessed at only a fraction of its actual value. V. 87 p 1189.

DEBT LIMITATION.—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed $1,000,000. This limit, however, has two exceptions. First, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. Second, the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full, and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax, proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed $1,000,000, ex-

cept as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal thereof, when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as herein provided unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election and if such proposed law shall be ratified by a majority of all the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The 1909 Legislature passed an Act limiting the creation of indebtedness in counties, cities, school districts and by boards of education. The new Act covers various laws contained in the General Statutes of 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.

MORTGAGE TAX LAW.—The 1915 Legislature passed a measure substituting a registration fee in lieu of taxation of mortgages. V. 100, p. 1371

POPULATION OF STATE—
1910--------1,690,949 | 1890-------1,428,108 | 1870--------- 364,399
1900--------1,470,495 | 1880-------- 996,096 | 1860--------- 107,206
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. Pop'n 1910, 4,118.
Refunding Bonds.
5s '98 J-J $44,000c...Jan 1 1918
Sewer Bonds.
5s J-J $14,493c---------1940
5s '11 A-O 15,000c...Apr 1 1931
Park Bonds.
4½s'06 J-D $6,000c...June 4 1926
Paving ($1,500 yrly. on L ec. 1).
5s J-D $7,500c-----------
5s '13 M-N 20,000...Nov 1 '15-'22
Internal Impt. Bonds.
5s '14 J-J $50,000------1915-1924
GEN. BD. DT. Apr 1914---$199,993
Assess. val. '13 (abt. act.)_4,500,000
Total tax (per $1,000) 1914---$16.50
INT. at State Treasurer's office. Refunding bonds are owned by State School Fund; sewer bonds by local people.

ABILENE SCHOOL DISTRICT.
Building.
4s '06 J-J 35,000c---------1926
5s '14 14,000c---------1926
BOND. DEBT Mar 31 '15--$49,000
Assessed valuation 1915--6,001,815
School tax (per $1,000) 1915--$4.90
INT. on 4s payable in Abilene; on 5s at State fiscal agency, Topeka.

ALLEN COUNTY.
Iola is the county seat.
Refunding Bonds.
5s '98 J-J $61,000c----Oct 1 1928
BOND. DEBT Apr 1915--- $61,000
Assess. val. '14 29,627,498
State & Co.tax (per $1,000) '14-$4.10
Population in 1910-----------27,640
INT. at Nat. Park Bank, N. Y.

ANDERSON COUNTY.
County seat is Garnett.
L. L. & G. RR. (Refunding).
5s '01 J-J $130,000c----Jan 1 1931
(Subject to call)
4½s'06 J-J $15,000c---Jan 1 '16-'22
Refunding Bonds.
4½s'99 J-J $50,000c J'ly 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 first mortgage bonds.
Internal Impt. Bonds.
5s '13 J-D $6,000c----June 1 1933
5½s'12 15,500c----Apr 1 1922
Refunding Warrants.
5s '12 --- $79,000----June 1 1932
Refunding Bonds.
4½s'02 F-A $46,000c--Aug 15 1932
4s '03 F-A 8,000c----Aug 1 1933
5s '06 M-N 12,000c----July 1 1916
5s '08 M-N 29,500c----May 1 1938
5s '11 M-S 10,000c----Sept 1 1931
Railroad Aid Bonds.
5s '09 F-A $20,000c----Aug 1 1939
5s '06 A-O 20,000c----Apr 2 1926
5s '09 J-D 20,000c----June 1 1929
5s '08 --- 24,000----May 1 1938
Judgment Bonds.
4½s'09 M-S $6,000c----Sept 1 1929
Funding Warrants.
5s '13 J-J $10,272.93_June 1 1933
Water Bonds (Subject to call).
5s '00 J-D $28,000c----June 1 1919
5s '14 --- 97,897.65 July 1 1944
Water-Works Refunding Bds.
4½s'02 M-S $37,000c----Mar 1 1922
GEN. BD. DT. Jan 1 '15$150,170.58
Special debt (add'l)------172,068
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 $50,000c----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. This city on July 1 1913 defaulted in the payment of an issue of $266,950 bonds falling due on that date. They were subsequently paid, however, after court proceedings. City also had to pay legal expenses of bondholders. V. 99, p. 1923.
Refunding (Red. beg. July 1 '18.)
5s '13 J-J $266,950----July 1 1933
City Purposes.
5s '06 J-J $20,000c_July 1 '16 & '21
4s '85 J-J 135,400c----July 1 1915
4s '89 J-J 49,150c----July 1 1919
4s '98 J-J 192,350c----July 1 1928
Park Bonds.
5s '06 J-J $20,000c_July '18-23-28
5s '06 22,000c----July 1 1933
BOND. DEBT Apr 10 '15--$709,150
Internal impt. bds---------156,605
Assess. val. '14 (abt. act.) 15,982,962
Tax rate (per $1,000) 1914---$17.07
Population in 1910-----------16,429
INT. at fiscal agency in Topeka and N. Y. City.

ATCHISON SCHOOL DISTRICT.
Building Loans.
6s '86 J-J $4,000c----July 1 1916
4½s'08 J-J 94,000c----July 1 1923
(Subject to call any interest period)
Refunding (Red. an time).
5s '13 J-J $50,000c----July 1 1933
BOND. DEBT Mar 27 '15--$122,000
Assess. val. '14 (abt. act.)15,968,517
School tax (per $1,000) 1914---$5.50
Population in 1910-----------16,429
INT. at State Auditor's office.

ATCHISON COUNTY.
County seat is Atchison.
Ref. Bonds.
4s '99 J-J $231,000c----July 1 1929
5s '86 J-J 68,000c----July 1 1916
BOND. DEBT Apr 30 '15. $299,000
Assess. val. '14 (abt. act.) 41,742,598
State & Co.tax (per $1,000) '13_$4.01
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 $3,000c----July 1 1917
4s '04 J-J 79,000c----July 1 1934
Court-House Bonds.
6s '86 J-J $25,000c----June 24 1916
Railroad Bonds.
5s '07 J-J A-O $56,000c----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.

BELLEVILLE.
This city is in Republic County. Inc. Jan. 10 1878. Pop'n '10, 2,224.
Refunding Bonds.
5s '11 J-D $6,000c----June 1 1921
Water-Works Bonds.
4s '01 F-A $21,000c----Aug 1 1921
(Subject to call after Aug 1 1911)
Electric-Light Bonds.
5s '06 M-S $20,000c----Sept 1 1926
BOND. DEBT Mar 29 '15---$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.
4½s'99 J-J $17,000c----July 1 1919
Electric-Light Bonds.
4½s'06 J-J $15,000c----July 1 1926
Water-Wks. & El.-Lt. Bonds.
4½s'09 A-O $30,000c----Oct 1 1929
Main Sewer Bonds.
5s J-J $7,000----------1940
GEN. BD. DT. Apr 1 '15---$30,000
Sewer bonds-----------------5,129
Assess. val. '14 (abt. act.) 1,627,830
City tax rate (per $1,000) 1914-$6.97
Population in 1910-----------2,185
INT. at State fis. agency, Topeka.

CANEY.
This city is in Montgomery Co.
Funding Bonds.
5s '09 --- $46,088----July 1 1929
Improvement Bonds.
6s '04 --- $10,000----Aug 1 1924
5s --- 34,901-----------
5s '08 --- 46,744---Part yearly
6s '11 --- 14,700--July 1 '15-'21
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 (¾ 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'5½s&6s--$55,802-------1915-1922
Gas Bonds.
6s '99 --- $5,000---Apr 15 1919
General Sewer Bonds.
5s --- $1,970------1915-1923
General ($7,000 yrly. beg. 1915.)
5s --- $40,500-----------
*Park Bonds (Red. beg. in 1922).
5s '12 F-A 25,000---Feb 1 1932
GEN. BD. DT. Mar 1914--$155,344
Paving & sewer bds. (add'l) 101,332
Assess. val. '13 (¾ act.)_6,535,939
City tax rate (per $1,000) '12--$6.30
*Int. at State Treas. office.

CHANUTE SCH. DIS. NO. 3.
School-Bldg. Bonds (Tax-Free).
5s '13 --- $110,000--------1933
BOND. DEBT Apr 1915--$145,000
Assess. val. '14 (abt. act.) 8,116,999
School tax (per $1,000) 1914--$7.65
Population in 1914 (est.)----10,000

CHASE COUNTY.
Cottonwood Falls is the county seat.
Railroad-Aid Bonds.
6s '92 M-N$80,000c--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.
5s --- July $8,000c_July 1 '15-'16
Railroad Bonds.
6s '87 Jan $62,000c----Jan 1 1917
BOND. DEBT Mar 27 '15--$70,000
Sinking fund----------------60,576
Ass'd val. '14 (abt. act.)_14,508,810
State & Co. tax (per $1,000)'14-$5.00
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.
5½s'11 J-J $105,000c----Jan 1 1931
5s 50,000c----------1923
Septic-Tank Bonds.
6s --- $8,500----------1919
Funding Bonds.
5s --- $75,000c----1919 & 1925
5½s'12 M-S 49,735c---------1931
GEN. BD. DT. Mar 24 '15.$288,235
Assessment debt (add'l)----30,000
Sinking fund----------------16,200
Water debt (included)------155,000
Assess. val. 1914 (2-3 act.)_2,496,000
Total tax (per $1,000) 1914--$26.20

INT. at State Treas. office and in N. Y. City.

CHETOPA.
This city is in Labette County.
Refunding (Subject to call).
5s '87 July $38,500c--------1917
Water-Works (Subject to call).
6s '05 July $29,500c--------1935
BOND. DEBT Apr 1915---$67,500
Sinking fund----------------4,500
Assessed val. '14 (abt. act.)--740,643
Population in 1910-----------1,548
INT. at Nat. Park Bank, N. Y.

CLARK COUNTY.
County seat is Ashland.
Railroad Aid.
6s '89 Apr $13,000r----Apr 10 1919
Refunding.
4s '02 J-J $96,000c----July 1 1932
BOND. DEBT Apr 1915--- $109,000
Ass'd val. '14 (abt.act.)--11,452,378
State & Co. tax (per $1,000) '14_$4.35
Population in 1910-----------4,093
INT. at Nat. Park Bank, N. Y., and State Treasurer's office.

CLAY CENTER.
This city is in Clay County. Inc. June 19 1880. Pop'n '10, 3,438.
Railroad Bonds.
5s J-J $7,000c----------1920
Electric-Light (Subject to call).
4s J-J $12,000c----------1920
Sewer Bonds (Subject to call).
5s J-J $12,500c----------1939
Refdg. Water (Red. beg. in 1923).
5s '13 J-J $33,000----------1933
BOND. DEBT Mar 25 '15--$64,500
Sinking fund----------------15,684
Ass'd val. '14 (abt. act.)--3,871,708
Total tax (per $1,000) '14----$13.80
INT. at State Treas. office and at National Park Bank, New York.

CLAY COUNTY.
County seat is Clay Centre.
Refunding Bonds.
4½s'01 J-J $14,000c----July 1 1915
5s '97 J-J 30,000c----July 1 1917
5s '99 J-J 25,000c----Jan 2 1927
BOND. DEBT Mar 25 '15--$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 $20,000c------1922-1941
5½s'04 F-A 15,000r----Aug 1 1924
Railway-Aid Bonds.
5s --- $30,000-----1925-1935
Refunding Warrants.
5s F-A $147,290r--------1927
City-Hall Bonds.
5½s'04 F-A $20,000r----Aug 1 1924
Refunding Water Bonds.
5½s'04 F-A $49,000c----Aug 1 1924
Water-Extension Bds. (Optional).
5s '12 A-O$130,000---------1922
GEN. BD. DT. Mar 26 '15-$378,871
Assessment debt (add'l)--339,140
Sinking fund----------------32,508
Total assessed val. '14--9,337,269
City tax rate (per $1,000) '14-$10.44
INT. at Nat. Park Bank, N. Y., and at fiscal agency in Topeka.

COFFEYVILLE SCHOOL DIST.
Funding Bonds.
5s '00 J-D $10,000c--------1920
Building Bonds.
5s '03 J-J $24,000c--------1922
5s '06 J-J 35,000c----July 1 1926
(Subj. to call $3,000 in '23,'24 & '25.)
5s '08 J-J 8,500c----Jan 1 1933
(Subject to call any time)
5s '09 J-J $32,000c--------1934
BOND. DEBT Mar. 25 '15.$109,500
Sinking fund Sept 24 1914----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.

COMANCHE COUNTY.
County seat is Coldwater.
Jail Bonds.
6s '89 --- $3,000----Sept 1 1919
Refunding Bonds.
4½s'04 J-J $123,000c----July 1 1934
5s '12 J-J 22,000c----Jan 1 1942
CO. BD. DT. Mar 24 '15--$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 $45,000c----Feb 1 1927
5s '08 J-J 10,000c_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 $216,000c----Jan 1928
BOND. DEBT July 1 '15--216,000
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 '92 J-J $473,000c----July 1 1922
4½s'12 --- 405,000----1915-1932
Drainage Bonds.
5s '13 --- $36,500--Jan 1 '16-'32

DONIPHAN COUNTY—(Con.)—
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.
4½s'04 J-J $27,000r____Jan 1 1924
4½s J-J 25,000c____Jan 1 1916
4½s'14 --- 26,000____Jan 1 1919
5s '15 --- 26,000____Jan 1 1918
Bridge Bonds.
4½s'04 J-J $36,500c___Jan 1 1924
4½s'05 M S 30,000r___Mar 1 1920
BOND. DEBT Mar 1 '15_$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 $19,000c___Aug 1 1916
4s '91 M-N *12,000c__Nov 1 1930
(Subject to call 1910.)
Funding Bonds.
6s '89 --- $7,000c___Feb 1 1918
Ref. C. K. & W. RR. Bonds.
5s '11 F-A *$45,000c__Aug 1 1931
(Subject to call after Aug. 1 1931.)
Bridge Bldg. (Subject to call)
5s '07 J-J *$20,000c___July 1 1922
BOND. DEBT Mar 25 '15_$103,000
Sinking fund Oct 1914____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.
5½s s-a $40,000_____
6s s-a 10,000_____
Gas Bonds ($1,000 yrly, July 1).
5s s-a $2,000_____
Railroad-Aid Bonds.
4s s-a $26,000_____
($1,000 payable annually on Jan. 1.)
BOND. DEBT May 5 1915 $78,000
Assessed valuation 1914___2,500,000
Population in 1910_____2,041

EMPORIA.
County seat of Lyon County. Incorporated April 1 1870. Commission government adopted Feb. 18 1910. Pop'n '10, 9,058.
Refund. (Red. beg. 10yrs. from issue
4½s'99 F-A $50,000c___Dec 1 1929
4½s'02 J-J $15,000c___Jan 1 1932
4½s'09 F-A$162,000c__May 1 1929
Electric-Light Bonds.
4½s'02 F-A $30,000c___Nov 1 1932
Sewer Bonds.
4½s'10 J-J $11,000c___July 1 1930
5s '13 --- 32,000___Oct 1 1923
5s '14 --- 2,700___June 1 1944
(Subject to call beg. June 1 1924.)
GEN. BONDS Sept 1914__$271,900
Internal impt. bds. (add'l)__187,055
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.)
4½s'09 J-J $25,000c___July 1 1929
(Subject to call after July 1 1919.)
4½s'12 J-J $135,000_____1932
(Subject to call 1922.)
Refunding Bonds.
4½s J-J $10,000_____1921
4s J-J 10,000_____1926
BOND. DEBT Apr 1915_$195,000
Ass'd val. '14 (abt. act.)_12,564,148
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
4½s'09 J-J 13,000____July 1 1919
(Subject to call any time.)
4½s'11 J-J $14,000__$2,000 yearly
Railroad Bonds.
5s '09 J-J $43,000____Nov 1 1929
BOND. DEBT Mar 1915__$73,000
Ass'd val. '14 (abt. act.)_12,179,075
Population in 1910_____6,008
INT. at State Treas. office,County
Treas. office and in N. Y. City.

FORD COUNTY.
County seat is Dodge City. Bonds tax-free. Popula'n 1910, 11,393.
Railroad-Aid Bds. (Red. in 1909).
4½s'99 J-J *$59,000c___Oct 2 1929
Funding Bonds.
4½s'99 J-J $47,000r___July 1 1919
(Subject to call July 1919.)
6s '88 J-J $6,500r____July 2 1918
(Subject to call.)
Court-House (Red. aft. July 1 '21)
5s '11 J-J $65,000c___July 1 1931
Court-House and Jail Bonds.
5s '12 J-J $30,000c_____1932
(Subject to call 1922.)
BOND. DEBT Mar 25 '15_$207,500
Ass'd val. '14 (abt. act.)_22,122,940
State & Co. tax (per $1,000) '14_$5.30
*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 '86 J-J $39,000c___Jan 1 1916
6s '90 J-J 30,000___July 1 1920
6s '90 --- 21,000c___Aug 1 1920

Water-Plant Purchasing Bonds
4½s'05 M-S$120,000c__Mar 15 1935
(Subject to call.)
Refunding Bonds.
4½s'09 J-J $25,000c___July 1 1924
4½s'09 J-J 40,000c___July 1 1929
Sewer Bonds.
5s '14 --- $22,000___Sept 1934
GEN. BONDS Mar 1 '15_$297,000
Water debt (included)____120,000
Internal imp. bonds (add'l)_219,375
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.)
4½s'12 J-J $80,000c___July 1 1942
(Subject to call $25,000 July 1 1932 and $25,000 July 1 1937.)
Refunding Bonds (Tax-exempt.)
4½s'04 J-J $20,000c___July 1 1924
4½s'09 J-J $32,000c___July 1 1929
BOND. DEBT Mar 1 1915 $132,000
Floating debt_____11,826
Sinking fund_____5,877
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 (Int. at State Treasury)
5s '10 J-J $75,000c___Jan 1 '15-'20
BOND. DEBT Nov 1914___$75,000
Ass'd val. '14 (abt. act.)_34,214,945
State&Co.tax (per $1,000) '14__$3.80
Population in 1910_____20,884

GARDEN CITY.
This city is in Finney County. Inc. in 1887. Population 1910, 3,200.
Refunding Bonds.
4½s'03 J-J $66,000c___Jan 1 1933
Water-Works Bonds.
6s '08 J-J $20,000c___Jan 1 1938
Railroad-Aid Bonds.
5s '10 J-J $20,000c___Jan 1 1930
Funding Bonds.
5s A-O $49,000c_____1931
5s '14 J-D 17,000c___June 1 1934
Light Bonds.
5s '13 --- $40,000c___Jan 1 1943
BOND. DEBT Mar 24 1915$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 $12,000c_____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 $20,000c_____1923
Gas Bonds.
6s A-O $5,000c_____1923
GEN. BD. DT. Apr 1 '14__$58,354
Assessment debt (add'l)___57,653
Sinking fund_____8,375
Assess. val. '14 (abt. act.)_2,000,000
Total debt (per $1,000) 1913_$22.88
INTEREST at State Treasury.

GRAHAM COUNTY.
Hill City is the county seat.
Funding Bonds.
6s '85 J-J $9,000____July 1 1915
6s '88 J-J 10,000____July 1 1918
6s '89 J-J 28,000____Jan 1 1919
6s '90 J-J 5,000____Jan 1 1920
4½s'09 J-J 54,000c___June 15 1939
(Subject to call June 15 1929)
BOND. DEBT Nov 1 1914_$106,000
Sinking fund_____
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 4½s 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 $4,000c___July 1 1919
6s '80 J-J 11,000c___July 1 1919
6s '90 J-J 5,000c___Feb 1 1920
6s '90 J-J 7,600c___July 1 1920
6s '96 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 30,000cJan 1 '24,'29-34
6s '14 J-J 13,300c___Jan 1 1939
BOND. DEBT May 1 '15__$102,000
Sinking funds_____6,683
Ass'd val. '14 (abt. act.)_2,119,000
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 '89 --- $1,000c___Jan 1 1918
6s '89 --- 2,000c___Nov 1 1918
6s '90 --- 11,000c___May 31 1920
6s '91 --- 20,000c___May 9 1921
Funding Bonds.
5½s'05 --- $55,000c___Jan 1 1935
BOND. DEBT May 4 '15__$89,000
Ass'd val. '14 (abt. act.)_8,542,425
State&Co.tax(per $1,000) '14__$5.70
Population in 1910_____3,121
INT. at National Park Bank, N.Y.

GREENWOOD COUNTY.
County seat is Eureka.
Refunding (Int. at State Treasury)
4s '02 J-J $135,000c___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

HAMILTON COUNTY.
Syracuse is the county seat.
Refunding Bonds.
6s '97 A-O $31,000c___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 $23,000c___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.
aRefunding Bonds.
6s '90 --- $20,000c___May 1 1920
6s '07 --- 18,000c___Feb 1 1917
4s '07 --- 7,000c___Feb 1 1922
4s '07 --- 10,000c___Apr 1 1917
bWater and Light Bonds.
6s '08 --- $10,000c___Aug 1 1923
Sewer Bonds.
5s '12 J-J $25,000_____
BOND. DEBT Mar 1915__$90,000
Assessed val. '12 (abt. act.) 1,100,000
Total tax (per $1,000) 1912_$20.00
Population in 1910_____1,638
INT. on bonds marked (a) at Nat. Park Bank, N. Y.; at (b) at State Treasurer's office.

HASKELL COUNTY.
County seat is Santa Fe.
Funding Bonds.
5½s'14 --- $25,000 ---May 4 1934
Refunding Bonds.
6s'88-'89 J-J $51,000c___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 $3,000c___Jan 13 1933
5s '13 A-O 1,500c___Apr 7 1933
5s '13 J-J 4,821c___July 7 1933
BOND. DEBT May 1914__$155,675
Assessed val. '14 (abt. act.) 3,533,153
State&Co.tax(per $1,000) 1914 $5.40
Population in 1910_____993
INT. at Nat. Park Bank, N. Y.

HAYS.
This city is in Ellis County.
City-Lot-Purchase Bonds.
6s F-A $1,000_____1918
Sewer Bonds.
5s '10 --- $30,000c___May 1 1930
Water-Works Bonds.
6s '04 --- $25,000c___July 1 1924
5s '09 --- 18,000c___Jan 2 1929
BOND. DEBT May 1912__$74,000
Assessed valuation 1911___1,987,000
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 g J-J $10,000c___July 1 1919
6s g J-J 9,000c_Jan 1 '16-'24
5s g J-D 7,000c___June 1 1928
5½s g A-O 33,500c___Apr 1 1931
Water and Light Bonds.
5s g J-J $43,000c___Jan 1 1928
5½s 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 g J-J $23,000c___July 1 1930
6s g J-J 4,500c___Jan 1 1930
5½ g '11 A-O 28,950c___Oct 1 '15-'21
BOND. DEBT Mar 24 '15_$236,950
Sinking fund Oct 1 1914____3,160
Assess. val. '14 (65% act.) 1,973,571
Total tax (per $1000), 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
4½s M-S 30,000cJan 1'22-'27'32
City Paving Bonds.
5s J-J $2,800c_July 1 '15-'16
6s J-J 2,500c___Jan 1 1916
5s A-O 6,300c___Oct 1 '15-'17
5s A-O 14,732.80cOct 15 '15-'18
5s A-O *6,840___Oct 1 '15-'19
Refunding Bonds.
5s '14 J-J $13,440c_____
5s '15 M-S 5,023.03_Mar 1 1917
GEN. BD. DT. Apr 1 '15__$131,636
Assessment debt (add'l)___89,674
Floating debt_____3,854
TOTAL DEBT Apr 1 '15__221,308
Sinking fund_____14,237
Assessed val. 1914_____3,247,100
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.
Refund. Water (Red. beg. in '24).
5s '14 $35,000_____1944
Ref. El.-Lt. (Red. beg. in 1924).
5s '14 $15,000_____1944
BOND. DEBT Mar 25 '15_$65,000
Assessed valuation 1914____677,000
Total tax (per $1,000) '14___$24.00

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 1919
6s '89 J-J 4,000c___July 1 1919
4½s'01 J-D 37,000c___June 1 1931
(Subject to call at any interest date)

Poor Farm Bonds.
6s '89 J-D $3,000c___July 1 1919
BOND. DEBT Mar 1915__$84,000
Sinking fund_____13,537
Assessed val. 1914_____7,191,558
State&Co.tax(per $1,000) 1914 $6.10
Population in 1910_____2,930
INT. at State Treasurer's office in
Topeka and at Nat. Park Bk, N. Y.

HOLTON.
This city is in Jackson County. Inc. as a city of 3d class July 30 1870 and as city of 2d class Feb. 3 1888. Commission government adopted Apr. 12 1912. Pop'n 1910, 2,842.
Electric-Light Bonds.
-s '07 --- $25,000c___Jan 1 1937
-s '13 --- 23,110.30_____
Water-Works Bonds.
5s '07 --- $25,000c___Jan 1 1937
4½s'07 --- 25,000c___July 1 1937
Campbell University Bonds.
6s '90 --- $12,000c___July 1 1920
Refunding Bonds.
5s '12 J-J $30,500c_____1922
Sewer Bonds.
5s '04 J-J $16,000c_____
5s '12 J-J 3,410c_____
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. Incorp. in 1887. Pop'n 1910, 3,600.
Commission government approved Mar. 5 1915; V. 100, p. 1185.
Refunding Bonds.
5s&6s'89J-J $12,000c___Jan 1 1919
5s '08 J-J 12,500c___Jan 1 1918
5s '15 F-A 95,950c___June 1 1935
Sewer Bonds.
5½s'10 J-J $10,500c___Dec 1 1920
Water and Light Bonds.
5s '11 F-A $55,000c___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
Street Bonds.
4½s'15 F-A $34,500c_Aug 1 '16-'25
GEN. BD. DT. Sept 1914_$143,000
Assessment debt (add'l)____8,256
Warrants outstanding (est.)_70,000
Assessed valuation 1914__2,364,600
Real value (est.) 1913____3,500,000
Population in 1910_____3,600
INT. at State Treasurer's office.

HUMBOLDT.
This city is in Allen County. Incorp. Oct. 191903 as city of 2d class.
Refunding Bonds.
6s --- $2,500____Jan 1920
Sewer Bonds.
5½s'12 --- $8,200___Part yearly
General Sewer Bonds.
-s --- $11,500_____1932
(Subject to call.)
Gas Bonds.
6s '00 --- $3,200c___Jan 1 1920
Water-Works Bonds.
5½s'05 --- $45,000c___Feb 1 1925
Compromise Bonds.
6s '96 --- $500c___Part yearly
BOND. DEBT Mar 1915__$70,400
Assessed val. '14(90%act.) 1,565,000
Tax rate (per $1,000) 1914__$21.60
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-J $20,000r___June 1 1919
6s '97 F-A 23,000c___Aug 1 1917
5s '01 A-O 77,000c___Apr 1 1931
4½s'01 A-O 33,000c___Oct 1 1931
($26,000 opt., $2,000 yrly, '06 to '18)
Bridge Bonds.
4½s'10 J-D $15,000c___Jan 1 1930
4½s'13 M-N 20,000c___May 1 1933
Refunding Bonds.
6s '87 J-J $12,000r___Mar 1 1917
4½s'02 M-N 8,000c___Nov 1 1932
*Funding Bonds.
4½s'09 J-J $66,000c___July 1 1929
4s '10 J-J 48,500c___Jan 1 1930
Building Bonds.
4½s'11 J-J $125,000r___July 1 1961
(Subject to call after July 1 1931.)
4½s'12 F-A *$20,000c___Feb 1 1932
GEN. BD. DT. Mar 1915_$455,730
Assess. debt (additional)__326,000
Sinking fund_____53,000
Assess. val. '14 (abt. act.) 20,600,000
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
4½s'09 M-N120,000c___May 1 1929
Refunding Bonds.
4½s'09 J-D $20,000c___June 1 1919
Funding Bonds.
4½s'09 F-A $19,500c___Aug 1 1919
4½s'11 M-N 31,000c___May 1 1921
BOND. DEBT Mar 24 1915$246,500
Sinking fund_____8,240
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.
4½s --- $53,500c___Jan 1 '26-.35

Column 1

INDEPENDENCE (Concluded)—
General Paving (Part yearly).
5s '05 Var $1,500c........1915
5s '06 Var 659.59c......1916
5s '07 Var 11,480.70c......1917
5s '08 Var 14,398.23c......1918
5s '09 Var 25,918.11c......1919
5s '10 Var 41,687.36......1920
5s '11 Var 24,298.44c......1921
5s '12 Var 12,769.69c......1922
5s '13 Var 7,589.96c......1923
General Sewer (Part yearly).
6s '05 Var $921.72c......1915
6s '06 Var 2,801.34c......1916
6s '07 Var 1,200.52c......1917
6s '08 Var 3,053.66c......1918
6s '09 Var 2,500c......1919
5s '09 Var 40,000c......1939
6s '12 Var 215.73c......1922
Funding Bonds.
4½s'09 F-A$121,000 ......1915-'29
Railroad-Aid Bonds.
7s '86 J-J $25,000......1916
Refunding Railroad Bonds.
4½s'06 .... $13,000......1916
Water Bonds.
5s '05 F-A$100,000c....1916-1925
5s '07 A-O 38,000c....1915-1916
Water-Works-Impt. Bonds.
4½s'12 J-J $99,600c 1928-1942
GEN. BONDS Apr 1915.. $577,346
Water debt (incl.)........237,600
Sinking fund........10,400
Special bonds (add'l)....196,412
Assessed val. '14 (abt.act.) 8,768,480
Total tax (per $1,000) 1914...$22.20
INT. at State Treasurer's office.

INDEPENDENCE SCH. D. NO. 5.
Building Bonds.
4½s F-A $8,000c..... 1915-'16
4½s M-N 80,000c..... 1915-'17
4½s J-J 80,000c..... 1918-'26
BOND. DEBT Oct 1 '14.. $96,000
Assess. val. 1914........9,704,185
Population in 1914 (est.)....12,000
INT. at Nat. Park Bk., N. Y. C.

IOLA CITY.
This city is the county seat of Allen County. Commission gov't adopted Mar. 10 1910. Pop. 1910, 9,032.
Light and Water Bonds.
5s '00 F-A $80,000c....Oct 1 1920
Refunding Bonds.
4s '01 J-J $26,000c....July 1 1921
(Subject to call any interest date.)
5s '11 M-N $8,446.74c.May 1 1921
Funding Bonds.
5s '05 A-O $16,000c...Apr 2 1925
GEN. BONDS Mar 1 '15... $160,447
Internal improvement debt.. 112,274
TOTAL DEBT Mar 1 1915 272,721
Sinking fund........33,129
Assess. val. '14 (abt.act.)..4,578,740
Total tax (per $1,000) 1914...$20.50
INT. at Nat. Park Bank, N. Y.,
and State Treasurer's office, Topeka.

JACKSON COUNTY.
Holton is the county seat.
Refunding Bonds.
5s '98 J-J $61,000c....Apr 15 1928
BOND. DEBT Mar 1915 $61,000
Assess. val. '14 (abt. act.) 29,437,471
State&Co.tax(per $1,000) 1914 $3.00
Population in 1910........16,861
INT. at Nat. Park Bank, N. Y.

JEFFERSON COUNTY.
Delaware Riv. Dr. Dist. Bonds.
5s F-A $65,465r..Feb 1 '16-'28
TOT. BD. DT. Mar 31 '14...$70,500
Assess. val. of Dist. 1913......394,750
(Assessment about 80% actual value)
INT. at State Treasurer's office.

JOHNSON COUNTY.
County seat is Olathe.
Refunding Bonds.
4½s'98 M-S $100,000c...Sept 1 1928
($10,000 sub. to call y'ly from 1918)
4½s'00 J-J $40,000c....July 1 1930
($5,000 subject to call yearly)
BOND. DEBT Mar 1915.. $140,000
Sinking fund Sept 24 1914 18,306
Assess. val. '14 (abt.act.)..40,311,697
State & Co. tax(per $1,000)'14..$3.30
Population in 1910........18,288
INT. at Nat. Park Bank, N. Y.

JUNCTION CITY.
This city is in Geary County. Inc. Feb. 9 1859. Pop'n 1910, 5,598.
Funding Bonds.
5s '02 Jan $6,000c...Jan 1 1922
4½s'05 A-O 5,000c...Oct 1925
4½s'09 A-O 7,000c........1929
Refunding Terminal Bonds.
4.9 '12 .... $30,000......1918 1928
4½s .... 5,000........1925
Sewer Bonds (Red. in 1917).
5s '07 J-J $30,000c...Jan 1 1937
Water Works.
6s '87 M-S $50,000c...Mar 1 1917
5s 16,000....Serial 1922
GEN. BD. DT. Dec 1 1914 $144,000
Sewer assess. bonds (add'l)... 7,850
Paving bonds (add'l)........280,449
TOTAL DEBT Dec 1 1914 432,299
Assess. val. '14(abt.act.)...5,935,824
Total tax (per $1,000) 1914...$16.30

JUNCTION CITY SCHOOL DIST.
This district not only includes Junction City but also adjacent territory. Popula. 1914 (est.), 7,000.
4½s J-J $30,000c...July 1 1923
(Subject to call July 1 1908)
BOND. DEBT Mar 24 '15 $30,000
Assess. val. '14 (abt. act.)..7,371,170
INT. at Nat. Park Bk., N. Y. C.

KANSAS CITY.
This city is in Wyandotte County. Incorp. as a city of first class in 1886. In 1909 purchased plant of Metropolitan Water Co. V. 88, p. 1211. Commission government adopted July 14 1909. Pop'n 1910, 82,331.
Park Acquisition & Improvement Bonds (City's Portion).
4½s&5s .... $466,407.75....1919-1932
General Park Bonds.
-s .... $143,228.97........

Column 2

General Intersection Bonds.
---- .... $163,630.80 ....
General Bridge Bonds.
4½s'13 .... $17,787....Aug 15 1923
Refunding Bonds.
6s '95 F-A $80,000c...Oct 1 1915
5s '03 F-A 186,500c....Nov 1 1928
4½s'03 F-A 115,000c.Aug 1 '18&'19
4½s'04 F-A 63,000c.Aug 1 '23&'24
5s '07 J-D 62,500c...Dec 30 1927
5s '07 J-D 218,500c...Dec 15 1917
4½s'07 J-D 79,500c....June 1 1927
5s '09 F-A 150,000c...Feb 1 1929
4½s'09 M-N158,960c....May 1 1929
4½s'10 M-N 89,000c....May 1 1931
K. C. W. & N. W. Ry,
5s '87 F-A $50,000c...Jan 1 1917
Water-Plant Purchase Bonds.
4½s'09 J-J $1,097,000c.July 1 1939
Water-Plant Imp. & Ext. Bds.
4½s'09 F-A$400,000c.....Aug 1 1939
4½s'12 F-A 150,000c....Aug 15 1942
4½s'10 J-J 500,000c....July 1 1940
4½s'14 A-O 200,000c........1915-1919
4½s'14 A-O 34,000c....Oct 1 1919
Fire-Station Bonds.
4½s'10 J-J $60,000c.....July 1 1940
City-Hall Bonds.
4½s'10 J-J $200,000c....July 1 1940
Work-House Bonds.
4½s'10 J-J $30,000c.....July 1 1940
Electric-Light Bonds.
4½s'11 J-D$50,000c....June 2 1941
4½s'13 J-J 200,000c...July 15 1933
(Part due yearly)
4½s'14 A-O/$12,500....Oct 1 1916
{ 64,000....Oct 1 '18-'22
Munic. Elec. Lt. Plant (Tax-free)
4½s'14 .... $202,500........1915-1923
Argentine (Ann'x, Jan. 1 1910).
Refunding Bonds.
5s '99 M-N$20,500c....Nov 1 1919
5s '01 J-J 92,500c....July 1 1921
GEN. BONDS Apr 1 '15..$2,417,023
Water & light bds. (add'l)..3,099,500
Special impt. bonds (add'l) 1,589,784
Sinking { Water works.... 214,605
funds { Electric light.... 11,250
{ City........256,986
Assessed valuation 1914...92,829,090
Tax rate (per $1,000) 1914........$6.76
INT. on all bonds issued prior to April 1 1908 at Nat. Park Bank, N. Y.; bonds issued after that date at State Treas. office.

KANSAS CITY SCHOOL DIST.
4½s J-J $50,000c....Dec 1 1918
4½s'05 F-A 40,000c....Feb 1 1921
4½s .... 7,000c...Dec 10 1916
4½s'07 J-J 200,000c....Apr 1 1927
4½s'09 J-J 250,000c....Feb 1 1929
4½s'12 J-J {130,000c.July 1 '24-'33
{ 7,000c....July 1 1934
Refunding Bonds.
4½s'09 J-J $159,000c....Red. any time
Argentine Bonds (Annexed).
5s J-J $9,900c....July 1 1918
5s J-J 17,000c....July 1 1919
5s J-J 25,000c....July 1 1927
School Dist. No. 4 (Annexed)
5s J-J $6,000c....July 1 1927
(Part due yearly.)
School Dist. No. 44 (Annexed).
5s J-J $7,000c....July 1 1921
(Part due yearly.)
BOND. DEBT May 1 '15 $907,900
Sinking fund........20,635
Assess. val. (abt. act.)...96,000,000
Population in 1915 (est.)......91,000
Int. at State Treas. office and at Nat. Park Bank, N. Y.

KAW VALLEY DRAIN. DIST.
River Improvement Bonds.
4½s'09 M-S $209,000c...Mar 1 1936
5s '10 M-SS1,225,000c.Mar 1 1940
4½s'14 .... 325,000c....July 1 1936
BOND. DEBT May 1 '15.$1,440,000
Assessed valuation 1914...47,760,000
INT. at State Treasurer's office.

KEARNY COUNTY.
Lakin is the county seat.
Refunding Bonds.
5s '91 J-J $16,500....May 1 1921
5s '05 J-J 83,000c.....Jan 1 1935
BOND. DEBT Oct 28 '14 ...$99,500
Assess. val. '14 (abt. act.).5,482,320
Population in 1910........3,126

KINGMAN COUNTY.
Kingman is the county seat.
Funding Bonds.
6s '85 A-O $1,000c....Apr 1 1915
Refunding Bonds.
4½s'96 F-A $57,000c....Aug 2 1926
5s '99 F-A 18,000c....Aug 2 1929
5s '02 J-J 40,000c....July 1 1922
BOND. DEBT Mar 1915.. $106,000
Assess. val. '14 (abt. act.) 29,976,413
State&Co. tax(per $1,000) '14.$3.80
Population in 1910........13,386
INT. at State Treasurer's office.

KIOWA COUNTY.
Greensburg is the county seat.
Railroad-Aid Bonds.
6s '87 July $29,000c....Aug 4 1917
6s Apr 1,000c....Aug 4 1917
4½s'06 J-J $79,000c....July 15 1926
Jail Bonds.
6s '89 Jan $3,000c....Oct 1 1919
Court-House Bonds.
5s '14 J-J $55,000c...Jan 1 '29-'34
BOND. DEBT Sept 25 '14 $167,000
Sinking fund........9,451
Assess. val. '14 (abt. act.) 15,699,653
State & Co. tax(per $1,000) '14 $4.20
Population in 1910........6,174
INT. at State Fiscal Agency, N. Y. and in Topeka.

LANE COUNTY.
County seat is Dighton.
6s J-J $11,500c...Jan 1 1918
4½s J-J 55,000c....July 1 1922
5s J-J 27,000c....Jan 1 1929
BOND. DEBT Sept 28 '14 $93,500
Sinking fund........9,969
Assess. val. '14 (abt.act.).6,085,291
Population in 1910........2,603
INT. payable at Nat. Park Bank, N. Y., and at State Treas. office.

Column 3

LAWRENCE.
County seat of Douglas County. $100,000 of bonds issued by city in 1871 were the subject of dispute—see "State & City Sec." for Nov. 27 1909. Commission government adopted Apr. 28 1913. Pop'n 1910, 12,374.
Funding Bonds.
5s '86 J-J $3,500....July 1 1916
5s '96 J-J 59,000c....July 1 1923
5s '08 J-J 16,973....Jan 1 1928
4½s'09 J-J 115,000c....July 1 1939
(Subject to call after July 1 1919.)
4½s'15 M-S $15,000........
(Due serially beginning in 1919.)
Sewer Bonds (Red. beg. in 1920).
5s '10 J-J $20,000....July 1 '40-'42
5s '10 F-A 38,615....Aug 1 1942
GEN. DEBT April 1914.. $253,088
Improv. debt, gen'l (add'l)... 82,600
Imp. debt, assess't (add'l)... 252,480
Sinking fund........4,000
Ass'd val. '13 (abt. act.)..12,778,000
INT. at State Treasurer's office.

LAWRENCE SCHOOL DISTRICT.
4s g J-J $16,000c........
(Due $4,000 yearly 1916 to 1919.)
4s g '08 J-J $40,000c.July 1 '20-'23
4½s'14 .... $75,000........1925-1934
BOND. DEBT Apr 15 '15 $131,000
Ass'd val. '14 (abt. act.)..13,499,973
Population in 1914 (est.)....13,239
INT. at Nat. Park Bank, N. Y.

LEAVENWORTH.
Leavenworth is the county seat of Leavenworth Co. Incorp. 1855.
Refunding Bonds.
4s '09 J-J $60,000c....'19-'24-'29
5s '14 J-J { 304,000c....1915-1933
{ 12,621 50c......1934
Park Bonds (Refunding).
5s '95 J-J $50,000c....Apr 1 1915
GEN. BONDS Apr 6 '15.. $426,622
Improvem't debt, general.. 51,652
Improvem't debt, assess't 160,586
Ass'd val. '14 (abt. act.)..16,949,847
Tax rate (per $1,000) 1914...$23.30
Population in 1910........19,363
INT. payable at State Treas. office and at Nat. Park Bank, N. Y.
IMPROVEMENT BONDS.—Improvement bonds are guaranteed by city, but payable by special assessment on property benefited.

LEAVENWORTH BOARD OF ED.
4½s J-J $17,500....July 1 1921
4s J-J 36,000....Jan 1 1933
BOND. DEBT Mar 25 '15 $53,500
Assess. val. '14 (abt. act.) 16,942,847
School tax (per $1,000) 1914...$6.00
INT. at Nat. Park Bank, N. Y.

LEAVENWORTH COUNTY.
County seat is Leavenworth. Bonds amounting to $260,000, bearing 5% interest, and payable $52,000 annually for 5 years, will be issued July 1 1915 to take up the bonds below. Population 1910, 41,207.
Refunding Bonds.
5s '85 J-J $365,000c....July 1 1915
GEN. BD. DT. Mar 1915 $365,000
Assess. val. '14 (abt. act.) 41,935,050
State&Co.tax(per $1,000) '14..$8.10
INT. at Nat. Park Bank, N. Y.

LINCOLN COUNTY.
Lincoln City is the county seat.
Railroad Aid Bonds.
6s '86 .... $50,000c....Oct 1 1916
Refunding (Part due yearly).
5½s'99 .... $10,000c........1916
CO. BD. DT. May 1915.. $60,000
Township debt (add'l)....58,200
School dist. debt (add'l)....
Assess. val. '14 (abt. act.) 21,961,588
State&Co.tax(per $1,000) '14..$3.75
Population in 1910........10,142
INT. at Nat. Park Bank, N. Y.

LYON COUNTY.
County seat is Emporia.
Refunding (Subject to call).
4½s'89 J-J $117,000c....July 1 1919
BOND. DEBT May 1 '15 $117,000
Assess. val. '14 (abt. act.) 41,197,639
Population in 1910........24,927
INT. at Nat. Park Bk., N. Y. C.

MC PHERSON.
This city is in McPherson County. Inc. Mar. 4 1874. Commission government adopted Jan. 12 1914. Population 1910, 3,546.
Railroad-Aid Bonds (Geneal).
6s '86 J-J $20,000c.....Dec 1 1916
Refund. RR. Bonds (General).
4½s'01 J-J $32,000c....Apr 1 1931
Ref. Water-Works Bds. (Gen'l)
5s '12 .... $9,000c....July 1 1932
General Paving (Serial).
4½s'11 .... $6,148.32..Jan 1 1921
4½s'13 .... 19,784.96..Jan 1 1923
4½s'14 .... 13,445.46..Jan 1 1924
4½s'15 .... 26,655.62..Jan 1 1925
Septic Tank (General).
4½s'13 .... $2,000......Nov 1 2023
Water-Wks. & El. Lt. (General)
4½s'09 J-J $65,000c.........Jan 1930
5s '11 J-J 10,000........Jan 1 1921
Main Sewer (General).
5s '07 J-J $7,000....Jan 1 1937
5s '13 .... 7,000c....Nov 1 1943
School Bonds.
4½s'10 .... $40,000........1937
GEN. BD. DT. Mar 1915.. $218,034
Special impt. bonds (add'l).. 94,616
School bonds (add'l)....40,000
Ass'd val. '14 (abt. act.)...4,483,396
Total tax (per $1,000) 1914...$14.20

MANHATTAN.
This city is in Riley County. Inc. June 26 1880. Commission government adopted Nov. 7 1911.
Water-Works Bonds.
6s '87 J-J $48,000....July 1 1917
5s '14 .... 12,923....June 1 1924
Funding Bonds.
4½s'10 F-A $50,000....Feb 1 1930
4½s J-D 54,000....June 1 1932
5s s-a 15,000r....July 1 1933

Column 4

Sewer Bonds.
6s A-O $36,337.98.Oct15'15-20
6s J-D 18,187...Dec 15 1916
6s F-A 5,845...Feb 1 '16-'22
Paving Bonds (Part yearly).
5½s J-J $10,548.12.July 1 1921
5½s J-J 27,442.03.July 1'15-21
5s .... 49,811.65..Nov 1'15-21
5s M-S 56,219.20.Sep 1'15-'22
5s M-N 21,252.40.Nov 1'15-'22
5s J-D 20,012.40.Dec 1'15-'22
5s M-S 49,626...Sept 1 '15-'23
5s J-D 10,035...Dec 1 '15-'23
5s J-J $4,470....July 1 1924
5s A-O 22,133....Oct 1 1924
Railroad-Aid Bonds.
5s J-J $50,000c.....Jan 1 1925
TOT. BD. DT. May 1915. $611,843
Assess. val. '14 (4-5 act.).7,664,000
City tax rate (per $1,000) '14..$7.50
Population in 1910........7,250
INT. on water-works bonds payable in N. Y.; other bonds in Topeka.

MANHATTAN SCHOOL DIST.
5s '11 .... $30,000....Feb 1 1931
Building Bds. (Red. beg. in 1923).
5s '13 J-J $90,000....July 1 1933
TOT. DEBT Mar 24 '15.. $120,000
Assess. val. '14 (80% act.).8,500,000
School tax rate (per $1,000) '14..$7.00
Population in 1915 (est.)......7,854
INT. at State Treasurer's office.

MARION.
This city is the county seat of Marion County. Pop'n '10, 2,133.
Improvement bonds........$15,500
Water and Light Bonds.
4½s'09 J-J $75,000........
GEN. BD. DT. Mar 1915.. $90,500
Paving bonds (additional).. 65,206
Sewer bonds (additional).. 19,116
Assessed val. 1914........1,556,000
INT. at State Treas. office.

MARION COUNTY.
County seat is Marion.
Refunding Bonds.
-s '12 .... $140,000........
BOND. DEBT Mar 24 '15 $140,000
Assess. val. '14 (abt. act.) 39,874,032
State&Co.tax(per $1,000) '14..$3.30
Population in 1910........22,415
INT. at Nat. Park Bank, N. Y.

MEADE COUNTY.
County seat is Meade.
Refunding Bonds.
4½s'06 J-J $95,000c....July 2 1936
5s '09 A-O 26,000c...Apr 15 1929
(Subject to call after Apr 15 1919)
Railroad-Aid Bonds.
4½s'08 M-N$50,000c....May 16 1938
BOND. DEBT Mar 1915.. $171,000
Assessed val. '14 (abt. act.) 9,706,255
State&Co. tax(per $1,000) '14.$5.60
Population in 1910........5,055
INT. at State Treasurer's office.

MEDICINE LODGE.
This city is in Barber County.
Refunding Bonds.
5s '09 J-J $50,000c.....Jan 1929
5s '12 A-O 40,000c....Apr 1 1932
BOND. DEBT Sept 25 '14 $90,000
Ass'd val. '13 (abt. act.)..1,069,235
Total tax rate(per $1,000) '13..$17.50
Population in 1910........1,229
INT. at State Treasurer's office.

MILTONVALE.
This city is in Cloud Co. Incorp. Oct. 24 1883. Pop'n 1910, 829.
Water and Light Bonds.
5s '13 F-A $35,000......Feb 1 1943
(Subject to call $17,500 in 10 years and $17,500 in 20 years.)
Funding A.T.&S.F.RR. Bonds.
4½s J-J $4,000c........1919
(Subject to call $1,500 yearly.)
TOTAL DEBT Oct 15 '14..$39,000
Ass'd val. 1913 (abt. act.)....734,927
Tax rate (per $1,000) 1913...$4.00
INT. at State Auditor's office.

NESS COUNTY.
Ness City is the county seat.
Refunding Bonds.
6s '88 .... $10,500....July 15 1918
5s '99 .... 71,000....July 1 1924
BOND. DEBT July 1 '10... $81,500
Ass'd val. '14 (abt. act.)..10,140,721
Population in 1910........5,883

NEWTON.
This city is in Harvey Co. Incorp. Feb. 22 1872. Commission government adopted Mch. 9 1910. V. 90, p. 799. Population 1910, 7,862.
Railroad Bonds.
6s '85 J-J $9,000r....July 1 1915
Paving Bonds (Serial).
5s '09 J-J $17,000........1919
5s '10 J-J 5,630........1920
Sewer Bonds.
4½s'09 J-J $10,000r ...Jan 1 1939
(Subject to call after Jan. 1 1919.)
4½s'09 J-J $3,331.55...Jan 1 1919
(Part due yearly.)
5s '10 J-J $7,869c....July 1 1940
(Subject to call after July 1 1920.)
5s '10 J-J $5,131c....July 1 1930
5s '10 J-J 9,214....Jan 1 1920
(Part due yearly.)
City-Hall (Red. beg. July 1 1922).
4½s'12 J-J $39,000....July 1932
Water Bonds.
4½s'06 A-O $65,500c....Apr 1 1926
5s '11 J-J 5,000c....Jan 1 1931
Refunding Bds.(Red. beg. in 1922)
5s '02 M-N$20,000r...Nov 1 1932
Refunding Water Bonds.
5s '07 J-J $40,000c....July 1 1937
(Subject to call after July 1 1922.)
5s '05 F-A $75,000c....Feb 1 1935
Park Bonds.
5s '10 J-J $3,000r....Jan 1 1920
(Subject to call any interest period.)
GEN. BD. DT. May 1915.. $275,580
Assessment debt (add'l)....30,438
Sinking fund, int & cash.... 31,885

NEWTON (*Concluded*)—
Ass'd val. '14 (abt. act.)...$7,683,158
City tax rate (per $1,000) '14...$7.45
INT. at Nat. Park Bank, New York, and at State Treasurer's office.

OLATHE.
This city is in Johnson County.
Water-Works Bonds.
5s '13 --- $63,000............1938
TOTAL DEBT April 1913.$125,589
Population in 1910............3,272

OSAGE CITY.
This city is in Osage County.
City Building Bonds.
6s '89 A-O $5,000c..........1919
Railroad-Aid Bonds.
6s '87 J-J $17,500c..........1917
Refunding Bonds.
5s '07 J-J $10,000c..........1927
5s '11 M-N 11,500c..........1931
5s '13 J-D 28,000c..........1933
Water Bonds.
5s '09 F-A $80,000c..........1929
Sewer Bonds.
5s '10 F-A $23,000c..........1930
5s '11 A-O 11,787c....Part yearly
Paving Bonds (*Part yearly*).
5s '11 M-N$16,338c..........
5s '12 F-A 28,656c..........
BOND. DEBT Nov 1914....231,781
Warrant debt..............4,531
Sinking fund..............4,358
Water debt (included).....80,000
Assess. val. '14 (abt. act.).1,547,830
Population in 1910............2,432
INT. on city bldg. railroad and refunding bonds of 1907 in New York; others in Topeka.

OSAWATOMIE.
This city is in Miami County. Commission government adopted Feb. 17 1914. Pop'n 1910, 4,046.
Refunding Bonds.
4½s'04 --- $1,000....Jan 1 1925
5s '09 --- 7,000....Mar 1 1929
Water Bonds.
5s '01 --- $38,700....Apr 1 1921
5s '12 --- 1,500....July 1 1942
4½s'15 J-J 40,000....Jan 1 1945
Sewer Bonds.
5s '09 --- $15,000....Aug 1 1939
Light Bonds.
5s '12 J-J $18,500....July 1 1942
GEN. BD. DT. Apr 1 '15...$23,000
Assessment debt (add'l)....43,854
Light & water bonds (add'l) 98,700
TOTAL DEBT Apr 1 '15....165,554
Sinking fund..............23,340
Assessed valuation 1914...1,700,000
City tax (per $1,000) 1914...$13.00

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.
Refunding Bonds.
4½s'02 J-J $11,000.....1915-1918
4½s'01 M-N 40,000.....1919-1931
5s '13 M-N 54,000.....1916-1933
5s '14 J-J 8,495.60..1916-1934
Water and Light Bonds.
4s '06 J-J $58,000.....July 1 '15-'34
5s '06 --- 60,000.....1915-1929
5s '10 J-J --- July 1 '25-'28
5s '11 --- 5,000.........1930
5s '12 --- 5,000.........1931
5s '13 --- 5,000.........1934
5s '14 --- 5,000.........1934
Sewer & Paving (General).
5s --- $48,642.84.....
GEN. BD. DT. Apr 1915..$304,138
Water and light bonds (incl.) 142,000
Water and light sinking fund. 15,049
Assessment debt (add'l).... 104,700
Assessed valuation 1914...7,129,150
Total tax (per $1,000) 1915...$15.20
INTEREST is payable mostly at State Treasurer's office in Topeka.

PAOLA.
This city is in Miami County.
Refunding Bonds.
4s '99 --- $15,000....Jan 1 1929
Improvement Bonds.
6s --- $4,000....Feb 10 1917
6s --- 16,000....Jan 24 1917
4s --- 20,000....Jan 1 1926
5s --- 10,000....Jan 1 1929
5s --- 10,000....July 1 1932
TOT. BD. DT. Mar 23 '15.$176,317
Special impt bonds, includ. 101,317
Assessed valuation 1914...3,568,931
Population in 1910............3,207

PARSONS.
This city is in Labette Co. Incorp. Mch. 8 1870. Commission government adopted Oct. 26 1909. V. 89, p. 1238. Popula. 1910, 12,463.
Railroad Bonds.
6s '86 F-A $19,000c&r.Aug 1 1916
5s '86 M-S 72,000c&r.Sept 1 1935
(Subject to call after 10 years)
5s M-S $17,500c....Sept 1 1933
(Subject to call after 1918.)
Refund. Bonds (*Red. beg. in* 1917).
5s '07 M-S $111,500c&rSept 1 1927
Funding (*Red. beg. 5 yrs. fr. issue*)
5s F-A $45,000c&r...........1931
BOND. DEBT Mar 24 '15..$265,000
Ass'd val. '14 (90% act.)..11,805,624
Total tax (per $1,000) '14...$18,672
INT. at State Bank of Parsons.

PARSONS SCHOOL DIST. NO. 33.
5s '07 J-J $3,000c....Jan 1 1916
5s J-J 60,000c..Jan 1 '16-'32
BOND. DEBT Mar 24 '15..$63,000
Ass'd val. '14 (abt. act.)..11,805,624
School tax (per $1,000) 1914...$6.75
INT. at State Bank of Parsons.

PITTSBURG.
This city is in Crawford County. Inc. June 21 1880. Commission government was adopted Feb. 21 1910. V. 90, p. 576. Pop'n 1910, 14,755.

Park Bonds.
5s A-O $7,000c....Oct 1 1926
4½s'10 J-J $40,000c....Jan 1 1940
Fire Department Bonds.
5s --- $7,000c....Jan 1 1922
City-Hall Bonds.
5s '99 M-S $8,750c....Sept 1 1919
Judgment (3 bds. yrly. beg. 1912.)
5s J-D $20,160.........
Refunding Bonds.
5s J-D $23,859.31cJ'ne 1 1927
Water-Works Purchase Bonds.
4½s'11 A-O$185,000c....Oct 1 1941
Water-Works Impt. Bonds.
4½s'11 M-N$20,000c....1914-1917
GEN. BONDS Apr 1915...$326,769
Gen. impt. bonds (add'l).... 79,062
Internal impt. bds. (add'l). 309,344
Assess. val.'14 (abt. act.). 11,614,414
City tax (per $1,000) 1914....$8.80
INT. at Nat. Park Bank, N. Y., and at State Treasurer's office.

PRATT.
This city is in Pratt County. Inc. April 17 1884. Pop'n 1910, 3,340.
Ref. R. I. Ry. Bonds.
5s '99 --- $8,800.........1919
Refunding Bonds.
4s '06 --- $10,000.........19 6
5s '06 --- 1,000.........
5s '11 --- 4,800....June 4 1921
Main & Intercepting Sewer.
5s '09 --- $8,500.........1939
Anthony & Northern Bonds.
5s '13 --- $20,000.........1943
Lateral Sewer & Constr. Bds.
5s '09 --- $4,313.50.........1919
Water-Works Bonds.
5s '09 --- $20,000.........1939
Electric-Light Bonds.
5s '14 --- $50,000.........1934
TOT. BD. DT. Jan 15 '15..$127,114
Assessed valuation 1914...3,337,523
INT. at State Treasurer's office.

PRATT CITY SCHOOL DIST.
4½s'02 J-J $1,500c....July 1 1932
(Subject to call)
4½s'08 M-S $336,000c.........1928
5s '14 --- *$35,000c....Jan 1 1934
BOND. DEBT Mar 26 '15..$72,500
Ass'd val. '14 (abt. act.)..3,770,349
*Red. after 10 years from issue.
INT. at Nat. Park Bank, N. Y.

PRATT COUNTY.
County seat is Pratt. The County Commissioners have effected a compromise on most of bonded debt of Pratt County by paying one-third of face value of past-due coupons and agreeing to pay two-thirds of int. on remaining coupons as they mature. In other words, 4% int. is being paid instead of 6%. V. 71, p. 303.
Refunding Bonds.
4s '04 J-J $119,000c....July 1 1934
6s '90 --- 3,000....Jan 1 1920
6s '90 --- 5,000....Feb 1 1920
4s '03 J-J 14,000r....Apr 9 1923
4s '03 J-J 36,000c....May 4 1923
Court-House and Jail Bonds.
4½s'09 J-J $75,000c....July 1 1929
BOND. DEBT Oct 15 1910 $260,300
Ass'd val. '14 (abt. act.)..27,023,351
State & Co. tax (per $1,000) '10 $4.00
Population in 1910..........11,156

RENO COUNTY.
County seat is Hutchinson.
Refunding Bonds.
5½s'89 J-J $80,000c....Jan 1 1919
(Subject to call after 1914)
4s '00 J-J 9,000r....June 1 1930
4½s'98 F-A 55,000c....Feb 1 1928
(Subject to call after 1918)
4½s'98 J-D $39,000c....Dec 1 1928
(Subject to call after 1918)
4s '99 J-D $56,000r.June 1 '19-'29
BOND. DEBT Sept 26 '13 $259,000
Sinking fund..............64,000
Ass'd val. '14 (abt. act.)..77,592,748
Population in 1910..........37,853
§INT. at Nat. Park, office; on others at Nat. Park Bank, N. Y.

RICE COUNTY.
Lyons is the county seat.
Railroad-Aid Bonds.
6s '87 --- $11,000c....Mar 1 1917
Refunding Bonds.
6s '90 --- $51,000c....Jan 1 1920
BOND. DEBT Nov 18 '14...$62,000
Ass'd val. '14 (abt. act.)..35,600,595
State & Co. tax (per $1,000) '14 $3.60
Population in 1910..........15,106
INT. at Nat. Park Bank, N. Y., and at State Treasurer's office.

ROSEDALE.
This city is in Wyandotte County.
Refunding Bonds.
5s '05 --- $3,400c....Oct 1 1915
Water-Works Bonds.
5s '09 --- $25,000c....July 1 1929
5s '10 --- 25,000c....Jan 1 1930
5s --- 20,000....June 1 1932
5s --- 25,000....Jan 1 1932
Funding Bonds.
5s '08 --- $5,030....Mar 1 1918
City-Hall Bonds.
5s --- $20,000....May 1 1944
GEN.BD.DT.May 10 '15..$123,430
Spec. impt. debt Sept 1 '12.. 190,000
Assessed valuation 1914...5,108,600
Tax rate (per $1,000) 1914...$19.40
Population in 1910.........5,960
INT. at Com. State Bk., Rosedale.

ROSEDALE CITY SCH. DIST.
A district in Wyland County.
Building Bonds.
5s F-A a$36,000c.........1918
4½s J-J a25,000c....1921-1925
5s J-J 27,000....1930 & 1931
5s '12 M-N 20,000c....May 1 1932
5s '13 s-a 28,000c....May 1 1928
Refunding Bonds.
5s '13 s-a $4,560c....Aug 1 1928
BOND. DEBT Mar 29 '15..$110,500
Ass'd val. '14 (abt. act.)..6,050,360
Population in 1914 (est.).....10,000
a INT. at Nat. Park Bank, N. Y.; others at State Treas. office.

RUSSELL.
This city is in Russell Co. Inc. in 1879. Pop'n 1910, 1,690.
Water-Works & Elec.-Lt. Bonds.
4½s'10 J-J $65,000c....Jan 1 1930
5s '11 J-J 28,000c....July 1 1931
(Subject to call after July 1 1921.)
Artesian Well Bonds.
5s '99 J-J $4,500c....Jan 1 1916
BOND. DEBT Sept 1914..$97,500
Assessed valuation 1914...2,200,000
INT. at State Treasurer's office.

SABETHA.
This city is in Nehama County. Incorporated in 1874. Commission government adopted Feb. 20 1913.
Sewer Bonds.
5s s-a $26,500......1915-1930
Water-Works Bonds.
4½s'10 s-a $65,000....Jan 1 1940
GEN. BD. DT. Oct 1 '13...$91,500
Assessment debt (add'l)...2,722
Floating debt..............9,000
Ass'd val. '13 (2-3 act.)..1,933,855
Total tax (per $1,000) '13...$16.20
Population in 1910.........1,768
INT. at State Treasurer's office.

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.
Refunding Bonds.
5s '01 F-A $2,000c....Feb 1 1921
4½s'06 J-J 16,000c....Jan 1 1916
4½s'08 J-J 16,000c....July 1 1928
4½s'09 M-N 20,000c....Nov 29 1929
5s --- 16,000c....July 1 1919
City-Hall-Building Bonds.
4½s'11 A-O $40,000....Apr 1 1931
GEN. BDS. Mar 24 '15...$110,000
Paving assess. bds. (add'l) 213,030
Sewer assess. bds. (add'l) 51,740
Sinking fund..............9,793
Assess. val. '14 (abt. act.) 15,502,499
Total tax (per $1,000) 1914...$14.60
*INT. at State Treasurer's office; others at National Park Bank, N. Y.

SALINA SCHOOL DISTRICT.
4½s'08 M-S $50,000c.........1928
(Subject to call any interest date)
Building Bonds.
4½s'12 J-J $20,000c....July 1 1932
BOND. DEBT Apr 30 '15 $70,000
Sinking fund..............4,558
Assess. val. '14 (abt. act.) 16,401,393
School tax (per $1,000) 1914...$4.50
INT. at State Treasurer's office.

SALINE COUNTY.
County seat is Salina.
K. & C. RR.
6s '86 M-N$55,000c....Sept 1 1916
Missouri Pacific Ry.
6s '86 J-J $84,000c....June 1 1916
Refunding Railroad Bonds.
4½s'99 M-N$12,000c.........1915
BOND. DEBT Oct 1914...$151,000
Assess. val. '14 (abt. act.) 43,594,894
State&Co.tax(per $1000) '14...$3.65
Population in 1910..........20,338
INT. at Nat. Park Bank, N.Y.City.

SCOTT COUNTY.
County seat is Scott. The railroad 6s (held by the Kansas State School Fund) have been in litigation, but a compromise has been effected whereby the bonds are to be paid in full *without interest* on or before maturity, in 1922. All unpaid coupons to be canceled when face of each bond is met. Population 1910, 3,047.
Railroad Aid.
6s '92 J-J $81,000c....Jan 1 1922
CO. BD. DT. Apr 1913....$81,000
Township debt.............405
Assess. val. '14 (abt. act.).5,232,773
State&Co.tax(per $1,000) '12...$5.45
INT. at State Treasurer's office.

SEDGWICK COUNTY.
County seat is Wichita.
Funding Bonds.
5s '95 J-J $50,000c....July 1 1925
Railroad-Aid Bonds.
4s '08 J-J $43,500c....Oct 1 1928
(Subject to call after Oct. 1 1918)
4s --- $31,500.........1931
General Drainage Bonds.
5s --- $27,000c.........
Bridge Bonds (*Red. beg. in* 1917).
4½s'07 J-J $100,000c....Oct 1 1927
GEN. BD. DT. Mar 29 '15.$252,000
Assessment debt (add'l... 11,200
Sinking fund..............28,575
Ass'd val. '14 (abt. act.).115,439,490
State&Co.tax(per $1,000) 1914 $3.40
Population in 1910..........73,095
INT. at Nat. Park Bk., N. Y.

SEWARD COUNTY.
Refunding Bonds.
5s '07 J-J $58,000c....July 1 1927
6s F-A 39,200c....Jan 1 1919
4s '02 J-J 2,000c....Jan 1 1932
Funding Bonds.
5s J-J $23,500c....Jan 1 1943
BOND. DEBT Mar 21 '15.$122,700
Assess. val. 1914.........6,977,019
State&Co.tax(per $1,000) '13...$6.30
Population in 1910.........4,091
INT. at Nat. Park Bank, N. Y.

SHAWNEE COUNTY.
County seat is Topeka.
Court-House Bonds.
4s'84-95M-N $85,000c....May 1 1924
Fair-Ground Bonds.
4½s'11 J-J $50,000c....Jan 1 1921
BOND. DEBT Mar 1915...$135,000
Assess. val. '14 (abt. act.) 86,505,613
State&Co.tax(per $1,000) '14..$3.666
Population in 1910.........61,874
INT. at County Treasurer's office.

STAFFORD.
This city is in Stafford County.
Railroad bonds...............$6,000
Light bonds..............25,000
Water-works bonds.........49,000
Park-improvement bonds.....2,700
BOND. DEBT May 1914. $120,000
Sinking fund..............4,000
Assessed valuation 1913...1,528,000
Total tax (per $1,000) '13....17.50
Population in 1910.........1,927
INT. at Nat.Park Bk., N. Y. City.

STAFFORD COUNTY.
County seat is Saint John.
Railroad Aid Bonds.
6s '87 July $63,000c....July 1 1917
Refunding (*Subject to call*).
4½s'05 J-J $22,000c....Jan 1 1931
BOND. DEBT Mar 26 '15...$85,000
Assess. val. '14 (abt. act.) 26,217,670
State&Co.tax(per $1,000) 1914 $3.40
Population in 1910..........12,510
INT. at National Park Bank, N.Y.

STEVENS COUNTY.
Hugoton is the county seat.
Funding Bonds.
6s '88 J-J $3,000c....Oct 1 1918
6s '89 J-J 18,000c....Jan 1 1919
6s '90 J-J 2,000c....Jan 1 1920
5s '01 J-J 55,000c....Jan 1 1931
Refunding Bonds.
3½s'02 J-J $5,000c....Jan 1 1922
BOND. DEBT Mar 26 '15..$83,000
Sinking fund July 1 1914.....5,898
Ass'd val. '14 (abt. act.)..3,697,909
Total assessed val. 1913...3,340,212
State&Co.tax(per $1,000) '14...$7.20
Population in 1910.........2,453
INT. at Nat. Park Bk., N. Y.

SUMNER COUNTY.
County seat is Wellington.
Refunding Railroad Bonds.
5½s'90 J-J $60,000c....Jan 1 1920
4s '05 J-J 15,000c....Feb 1 1925
(Subject to call $20,000 yearly)
BOND. DEBT Mar 24 '15..$75,000
Assess. val. '14 (abt. act.) 53,901,144
State&Co.tax(per $1,000) '14...$3.60
Population in 1910.........30,654
INT. at Nat. Park Bank, N. Y.

THOMAS COUNTY.
Colby is the county seat.
Refunding Jail Bonds.
6s '88 --- $4,000c..Nov 10 1918
Refunding RR. bonds......$14,000
Court-House Bonds.
4s '06 --- $50,000c...Feb 8 1926
BOND. DEBT Apr 1 1915..$68,000
Sinking fund..............718
Assess. val. '14 (abt.act.) 10,909,598
State&Co.tax(per $1,000) '13...$3.90
Population in 1910.........5,455
*INT. at State Treas. office; ** others at Nat. Park Bank, N. Y.

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.
City-Hall Bonds.
4s '00 J-J $60,000c....Jan 1 1920
Topeka Water Co. Bonds.
5s '96 J-J $270,000c....Sept 1 1926
Water-Wks. Purchase Bonds.
4s '04 A-O$350,000c....Apr 1 1924
Bridge Bonds.
4½s'05 A-O $34,066c....Apr 1 1925
4½s A-O 39,411....Apr 1 1930
4½s M-S 4,101....Mar 1 1930
Refunding Bonds.
5s '95 J-J $3,500....Sept 1 1915
3½s g '99 J-J 13,000....Jan 15 1919
4½s'04 F-A 18,000....Feb 1 1924
4½s'04 J-J 79,100....Jan 1 1924
4½s'06 F-A 20,000....Aug 1 1926
4½s'10 J-J 50,000....July 15 1930
4½s'13 --- 21,000....Nov 1 1915
Electric Light Plant Bonds.
4½s'09 J-J $40,000c....Jan 1 1929
4½s'12 F-A 75,000c....Aug 10 1932
Crematory Bonds.
4½s'10 A-O $17,700....Apr 1 1930
At. Top. & S. Fe RR. Aid Bds.
4s '01 J-J $59,000c....Jan 1 1931
Gen. city bonds May 4 '15 $533,878
Water-works bonds (add'l) 620,000
Paving and sewer bonds (add'l)............897,265
Sinking fund..............63,788
Assess. val. '14 (abt. act.) 55,074,000
Total tax (per $1,000) 1914...$17.25
Population in 1910 (Census)..43,684

*The Topeka water plant was purchased subject to these bonds. City now pays the interest on them, but bonds are not considered part of the city debt.
INT.at Nat. Park Bank, N.Y.City.

TOPEKA SCHOOL DISTRICT
Building Bonds
6s '85 J-J $20,000c....July 1 1915
6s '91 J-J 30,000c....May 1 1921
6s '03 J-J 2,500c....Jan 1 1923
4s '04 J-J 122,000c....May 1 1924
4s '05 J-J 78,500c....May 1 1925
Refunding Bonds.
6s '85 J-J $30,000c....July 1 1915
4s '96 A-O 34,000c....Apr 1 1916
4s '00 J-J 16,000c....Jan 1 1920
4s '02 J-J 30,000c....July 1 1922
4s '05 J-J 110,561c....Jan 1 1925
5s '08 J-J 9,400c....Jan 1 1928
4½s'13 J-J 40,700....Jan 1 1933
BOND. DEBT Mar 1915..$522,661
Assessed valuation 1914...55,033,482
School tax (per $1,000) 1913...$7.00
Population in 1912 (est.)....50,000
INT. at Nat. Park Ban

WABAUNSEE COUNTY.

County seat is Alma.
Refunding Bonds.
4½s'10 J-J $60,000c.July 1 '15-'26
BOND. DEBT Mar 1915.. $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.

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. 29 1914. Pop'n 1910, 7,034.
Refunding (Subject to call).
4s '99 J-J $18,500r....July 1 1919
Water Bonds.
5s '00 M-N$50,000r...June 1 1920
 (Subject to call June 1 1910.)
4½s'07 J-J $30,000r...July 1 1927
(Subject to call $10,000 1912, $10,000 1917 and $10,000 1922.)
5s .... $30,000....July 1 1930
5s '14 J-J $240,000...July 1 1944
(Subject to call beg. July 1 1929.)
Internal Improvement Bonds.
4½s .... $25,000c...July 1 1927
(Subject to call any interest period.)
Septic Tank Bonds
5s '10 J-J $11,500c...Jan 1 1920
Electric-Light Bonds.
4½s'07 J-J $10,000r...July 1 1927
(Subject to call $5,000 1917 and $5,000 1922.)
Paving 5s & 5¼s............$45,540
Main Sewer (Red. any int. date.)
5s '10 J-J $24,000c...Jan 1 1940
GEN. BD. DT. Dec 15 '14. $184,540
Spec. impt. bonds (add'l).... 79,018
Assessed val. '14 (abt. act.) 6,881,325
Tax rate (per $1,000) '14....$16.25
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 var $414,581.05 .1015-1924
Sewer Bonds (General).
5s '06 $11,597.92...........1916
5s '08 75,653.07.........1918
5s '10 24,416.98.........1920
5s '11 21,500.00.........1921
5s '12 18,218.80.........1922
5s '14 2,290.38.........1916
Viaduct Bonds (General).
5s '13 $34,972.48.........1923
Refunding Bonds.
5s '91 J-J $50,000c..Jan 15 1921
6s '95 J-J 10,000c...July 1 1915
6s '96 J-D 74,000c...June 1 1921
5s '97 J-J 25,287.96c July 1 1917
5s '98 J-J 25,000c...July 1 1918
5s '99 J-J 12,000c...Jan 1 1929
 (Subject to call after 1919.)
4½s'03 J-J $40,000c...July 1 1923
4½s'03 A-O $5,000c...Oct 6 1923
4½s'06 J-D 40,000c...Dec 1 1917
5s '08 J-J 15,866.90 Jan 1 1918
4½s'08 F-A 100,000c...Aug 1 1928
4s '05 .... 9,000c.........1923
4s '05 .... 31,500c.........1935
5s '06 .... 6,000c.........1917
5s '07 .... 17,000c.........1927
5s '07 .... 3,000c.........1917
5s '09 .... 12,000c.........1920
5s '09 .... 36,000c.........1932
5s '09 F-A 16,311.44c Feb 1 1919
5s '09 J-J 21,865.82c July 1 1924
Cemetery Bonds.
6s '09 J-J $1,000c...July 1 1935
Convention-Hall Bonds.
5s '09 F-A$150,000c...Aug 1 1939
Bridge Bonds.
5s '08 J-J $7,000c.........1918
4½s'09 J-J 18,600c.........1924
Railway-Aid Bonds.
4s '10 J-J $90,000c.........1931
Dam Bonds.
5s '10 $25,000c.........1929
Street Bonds (General).
5s '11 $25,000c.........1921
5s '13 22,199.86.........1916
5s '14 398.50.........1915
Sidewalk Scrip (General).
5s '14 $1,361.97.........1915
Claims and Warrants.
5s '13 $88,944.21.........1918
GEN. BD. DT. Dec 31 '14$1,776,967
Spec. assess. debt (add'l) 1,693,345
TOTAL DT. Dec 31 '14.. 3,470,312
Warrants outstanding, &c. 15,968
Assess. val. '14 (abt. act.) 64,500,000
Total tax (per $1,000) 1914....$19.50
Population in 1910 (Census).100,068
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-N25 *$25,000c.May 25 1921
4½s J-J 50,000c...July 1 1923
4½s'06 F-A *40,000c...Aug 1 1926
5s '12 J-J 42,000c...Jan 1 '16-'22

Refunding Bonds.

4½s'01 J-J *$94,000c...May 7 1921
4½s'14 J-J *$52,500....Jan 1 1934
High-School-Building Bonds.
4½s'09 M-S*$72,500c..Sept 1 1929
5s '11 J-J *$75,000....Jan 1 1931
Grade-School (Part every 2 yrs.)
5s M-S $34,000...Sept 1 '15-'19
BOND. DEBT Mar 24 '15.$485,000
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 $35,000c...July 1 1918
3s '88 .... 5,000...July 1 1918
4s '89 .... 2,000c...July 1 1918
3s '92 .... 31,000c...Jan 1 1922
BOND. DEBT Mar 25 '15.. $73,000
Sinking fund 16,000
Tot.assess.val.'14(abt.act.)3,308,336
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.
4½s'10 J-J $30,000c....Dec 1 1940
5s '11 Dec 15,000....Dec 1 1941
Light Bonds (Optional).
4½s'10 J-J $15,000c....Jan 1 1940
BOND. DEBT Mar '15.... $60,000
Assess. val. '14(abt.4-5act.)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 J-J $6,000....Apr 5 1918
 (Subject to call beg. Apr. 5 1908)
5s .... $10,000...(Sub. to call.)
5s '11 J-J 28,000....May 1 1931
 (Subject to call beg. May 1 1921)
4½s'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 $20,000c...Aug 1 1939
Gas Plant (Red. beg. Jan. 1 '13).
5s '03 J-J $15,00.....Jan 1 1923
Street Intersection Bonds.
5½s'06 F-A $750....Part yearly
5s F-A 21,004....Part yearly
Funding Bonds.
5s '05 F-A $1,000c...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)
4½s'09 J-D $40,000....J'ne 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. BD. DT. Apr 1 1915 $172,754
Light & water debt (add'l).. 190,153
Spec. impt. debt (add'l).... 164,000
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.

WYANDOTTE COUNTY.

County seat is Kansas City.
Bridge.
4½s'04 J-J $360,000c...Jan 1 '24-34
 (Subject to call after July 1 1924)
4s '03 J-J 45,000c...July 1 1918
4½s'12 F-A 270,000c.F&A 1'32-'41
4½s'12 F-A 20,000c...June 1 1942
4½s J-D 20,000c.........1933
4½s F-A 7,500c.........1933
4½s J-J 40,000c.........1934
'14 500,000c
4½s'14 90,000c
Funding Bonds.
5½s'89 J-J $75,000c...Jan 1 1919
4½s'04 J-J 150,000c.Jan 1 '19-'23
4½s'11 s-an 342,000...July 1 1941
Refunding Bonds.
4½s'11 J-J $144,000...Jan 2 1931
BOND. DT. Apr 1915..$2,063,500
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.

ADDITIONAL STATEMENTS.

Location—	Bonded Debt. $	Rate of Interest. %	Date of Maturity.	Population. 1910
Alma (C), Wabaunsee County..	26,000	5	1915-'20-'25	1,010
Alton, Osborne County	30,000	5	--------	----
Anthony City, Harper County..	48,000	5	--------	2,669
Arma (C), Crawford County...	26,000		--------	327
Atchison Co Dr Dist No 1	63,522		--------	----
Augusta (C), Butler County...	37,000	5	--------	1,235
Baldwin (C), Douglas County..	79,000	4½-5-6	'20-'25-'27-33	1,386
Belle Plaine (C), Sumner Co...	45,000	5	1943	849
Beloit (C), Mitchell County...	85,000	4½-5-6	1928	3,082
Beloit School District	125,000		--------	----
Blue Rapids (C), Marshall Co..	25,500	5	1919 & 1925	1,756
Bonner Springs, Wyandotte Co.	26,078	5	1928	1,462
Brown Co S D No 42	170,000		--------	----
Burlingame (C), Osage County	72,000		--------	1,422
Burlington (C), Coffey County..	77,950	5-5½s	'19-'20-'21-'30-'33	2,180
Burlington School District	130,000		--------	----
Burr Oak (C), Jewell County..	25,000	5	1932	1,132
Burrton, Harvey County	125,000		--------	----
Cherryvale School District	56,000	5	--------	----
Clyde (C). Cloud County	29,000	4½	1929	1,057

(right column table)

Location—	Bonded Debt. $	Rate of Interest. %	Date of Maturity.	Population. 1910
Coffey County	32,000	4½	1937	15,205
Colby (C), Thomas County	56,500	4½-5-6	1919-'34-'42	1,130
Columbus (C), Cherokee County	89,305	------	--------	3,064
Cottonwood Falls (C), Chase Co..	25,000	4	1928	899
Council Grove (C), Morris Co..	62,000	5	--------	2,545
Cowley County	43,000	4	1929	31,790
Decatur County	33,500	5	1929	8,975
Delphos (C), Ottawa County	28,000	4½	1935	767
Dodge City (C), Ford County..	192,470	5	--------	3,214
Eldorado Sch. Dist.	40,000	5	1931	----
Ellinwood (C), Barton County..	33,000	5	1929	976
Ellis (C), Ellis County	41,000	5	1928	1,404
Esbon (C), Jewell County	33,000	5	1943	347
Eureka (C), Greenwood County	134,230	5-5½-6	1918	2,333
Fredonia School District	65,200	5	1915-1934	----
Franklin Twp., Jackson Co	25,000	4½	1925	738
Galena (C), Cherokee County..	95,000	5	--------	6,096
Garnett (C), Anderson Co	50,000	5-6	--------	2,334
Geary County	44,000	4	1919-1921	12,681
Girard School District	55,000	------	--------	----
Goodland (C), Sherman Co	43,000	4½-6	1915-1925-1929	1,993
Great Bend (City & Township)	110,000	6	--------	5,156
Harper County	32,000	4½	1917	14,748
Jewell (C), Jewell County	39,000	5	1934	839
Kanopolis(C),Ellsworth County	40,000	5	1933	577
Kingman (C), Kingman Co	92,500	5	Part yearly	2,577
Kingman School District	31,000	5	--------	----
La Cygne (C), Linn County	30,000	5	1940	957
La Harpe (C), Allen County	34,000	6	1922	2,080
Lakin (C), Kearny County	35,500	5	1938	337
Larned (C), Pawnee County	144,000	4½ & 5	Various	2,911
Larned School District	54,000	4½ & 5	Annually	----
Liberal (C), Seward County	30,000	6	1930-1942	1,716
Lincoln City, Lincoln County..	60,500	4½	1938	1,508
Lindsborg (C), McPherson Co..	72,500	4½ to 5	1922-1925-1940	1,939
Lucas (C), Russell County	30,000	5	1940	573
Lyons (C), Rice County	40,500	4-6	Various	2,017
Madison (C), Greenwood Co	35,000	5	1933	721
Mankato (C), Jewell County	39,600	5	1915-1919	1,155
Maple Hill Twp., Wabaunsee Co.	25,000	4½	1935	1,132
Meade (C), Meade County	37,350	2-5	1910-1921	664
Minneapolis (C), Ottawa County	36,250	4½	1927-1929	1,895
Mission Township, Neosho Co..	35,000	4½	1922	1,769
Moline (C), Elk County	42,500	5	1915-1914	808
Monroe Twp., Anderson Co	30,000	6	1916	687
Mound City Twp., Linn County	27,500	4½-5	1920-1930	698
Moundridge (C), McPherson Co.	27,500	4½	1929	626
Mulberry (C), Crawford Co	53,500	5 & 5½	1943	997
Mulvane, Sumner County	38,000	5	--------	1,084
Neodesha (C), Wilson County..	113,918	5-6	--------	2,872
Newton School District	95,000	4½	1932	----
Nickerson (C), Reno County	26,000	------	--------	1,195
Norton (C), Norton County	87,106	4½-5-5½	Various	----
Oberlin (C), Decatur County..	35,000	4½ & 5	--------	1,157
Osage School District	46,000	4½	1917-1932	----
Osborne County	25,000	6	1915	12,827
Oskaloosa Twp., Jefferson Co..	36,000	4½ & 5¼	1926-1940	1,147
Ozark Township, Anderson Co.	30,000	5	1920	1,117
Parker Twp., Montgomery Co..	49,000	4½-6	1917-1921	1,593
Phillipsburg (C), Phillips Co..	37,800	4-6	1918-1923	1,302
Pittsburg School District	93,000	4-4½	1914-1922-1923	----
Rawlins County	25,000	4½ & 6	1918-1926	6,380
Rock Crk. Twp., Pottawat. Co.	30,000	4½	1933	915
Rooks County	42,000	6	1917	11,282
Rush County	67,000	6	1918	7,826
St. John (C), Stafford Co	80,500	2-4½-6	'18-'20-'30-'39	1,785
St. Mary's, Pottawatomie Co..	54,500	4	--------	1,397
Salamanca Township	35,000	6	1916	980
cott Twp., Scott County	25,780	4 & 5	1921 & 1930	1,180
Scott (C), Scott County	40,000	5	1943	918
Sedan (C), Chautauqua County	30,200	4½	1925	1,211
Sedgwick (C), Harvey Co	25,000	5	1933	626
Seneca (C), Nemaha County	40,000	6	1916-1925	1,806
Smith Center (C), Smith County	50,000	5-6	1922-1925-1929	1,292
Stanton County	32,000	5 & 6	--------	1,034
Superior Township, Osage Co..	33,111	6	1917	854
Syracuse (C), Hamilton Co	78,960	3-4-5½	1934-1937-1941	1,126
Union Township, Jefferson Co..	30,000	5-6	1911-1929	794
Wakeeney (C), Trego County..	40,000	5	1930	883
Washington (C), WashingtonCo.	34,500	5 & 6	--------	1,547
Waterville (C), Marshall Co...	31,000	------	--------	704
Wellington School Dist. No.6..	40,000	4½	1929	----
Wild Cat Twp., Elk County	26,000	5-6	1917	1,632
Yates Centre (C), Woodson Co.	84,500	5 & 6	'16-'18-'33-'43	2,024

(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.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act May 26 1864).....May 26 1864
Admitted as a State (Act of Feb. 22 1889)......Nov 8 1889
Total area of State (square miles)...............146,080
State Capital....................................Helena
Governor (term expires 1st Mon, Jan. 1917)....S. V. Stewart
Sec. of State (term exp. 1st Mon. Jan. '17)....A. M. Alderson
Treas. (term expires 1st Mon. Jan. 1917).....W. C. Rae
Auditor (term expires 1st Mon. Jan. 1917)..Wm. Keating

LEGISLATURE meets biennially in odd years on the first Monday in January and sessions are limited to 60 days.

SITUATION AS TO DEBT, &c.—For facts with reference to the early history of Montana's State debt, see "State and City Supplement" for April 1893, page 130. The bonded debt of the State of Montana on 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 $1,542,330.34. 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.

LOANS—		Interest—			Principal.—
Name and Purpose.		P.C.	Pay.	When Due.	Outstanding.
Refunding bonds	1909	4	J-J	Jan 1 1929 c	$35,000
			Subject to call after Jan 1 1919		
Capitol bonds	1898	6	J-J	July 1 1928 c	$350,000
			Subject to call after July 1 1918		
do do	1909	5	M-N	May 1 1939	$500,000
			Subject to call after May 1 1924		
do do	1911	5	M-N	Oct 1 1941	$150,000
			Subject to call after Oct 1 1926)		
Insane asylum bonds	1912	4½	J-D	Dec 1 1932	$475,000
			(Subject to call after Dec. 1 1922.)		

ASSESSED VALUATION.—For 1913 the total assessed valuation was $382,807,277, of which real estate was $202,900,029, personal $66,854,336, 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 cent 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.

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 $16,000c----Apr 1 1925
BOND. DEBT Mar 26 '15 $60,000
Assessed valuation 1914--2,119,385
School tax (per $1,000) 1914--$8.00
INT. payable in Dillon.

BILLINGS.
This city is in Yellowstone County.
Water-Plant Purchase Bonds.
5s '14 J-J $450,000----Jan 1 1934
(Subject to call beg. July 1 1929)
BOND. DEBT Mar 1915--$496,000
Assess. val. 1914----------7,056,000
Tax rate (per $1,000) 1914----$14.50
Population in 1910----------10,031

BILLINGS SCH. DIST. NO. 2.
All bonds are tax-exempt.
4½s'01 M-N$10,000c----May 1 1929
4½s'01 J-J 35,000c----July 1 1921
4s '03 J-J 25,000c----July 1 1923
4½s'04 J-J 12,000c----July 1 1924
4½s'05 M-S 12,000c----Mar 1 1925
4½s'06 J-J 25,000c----July 1 1926
4½s'06 J-J 11,000c----Mar 1 1926
4.6s'08 J-J 30,000c----July 1 1928
4½s'08 A-O 25,000c----Oct 1 1928
Building Bonds
5s '13 F-A $67,000c----Aug 1 1932
BOND. DEBT Apr 1 1915. $253,000
Sinking fund----------------12,239
Assess. val. '14 (3-5 act.)--9,929,504
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.
INT. on 4½s due July 1 1921 at Harris Tr. & Sav. Bank, Chicago; 4½s due July 1 1923 at Amer. Exch. Nat. Bank, N. Y.; the 4.6% bonds at office of State Board of Land Commissioners in Helena; 4½s due May 1 1921 and Oct. 1 1928 at First Nat. Bank, N. Y.; on 5s of 1912 at County Treas. office in Billings; others at U. S. Mtge. & Trust Co., N. Y.

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 $70,000----------1933
BOND. DEBT Feb 1 1915. $130,000
Assessed valuation 1914--6,515,871
Other indebtedness------------43,570
State&Co.tax(per $1,000) '14.$24.85
INT. at First Nat. Bank, Butte.

BOZEMAN.
Bozeman is in Gallatin County. Incoro. in 1883. Pop'n 1910. 5,107.
City-Hall Building Bonds.
4s J-J $23,000c----Jan 1 1921
Water-Works (Red. aft. Jan. 1 '09)
5s J-J $107,000c----Jan 1 1919
Funding Bonds.
-s ----$165,500----------1934
BOND. DEBT Mar 29 '15. $295,500
Water debt (incl. above)--107,000
Assessed val. '14 (½ val.).3,147,966
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.
4½s'05 J-J $100,000c----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 (¾ 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).
4½g'04 J-J $50,000c----July 1 1924
4s J-J 100,000c----July 1 1922
4½g'06 J-J 100,000c&r-July 1 1926
4½s'12 M-S 50,000c----Mar 1 1932
BOND. DEBT Oct 1914---$240,000
Sinking fund----------------7,532
Assess. val. '13 (¾ 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 of issue.
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 4½s at First Trust & Nat. Bank, Chicago.

CARBON COUNTY.
Red Lodge is the county seat. Bonds are tax-free. Pop. 10',13,962.
4½s'09 J-J $40,000c----Aug 15 1929
Warrant Funding Bonds.
5s '97 ----$11,000c----Jan 1 1917
5s '00 ---- 45,000c----Nov 30 1920
5s '04 ---- 10,000c----Nov 30 1924
4½s'07 J-J 12,000c----July 1 1927
5s '08 J-J 20,000c----Apr 1 1928
Funding Bonds.
6s '95 ----$46,000c----Nov 11 1915
Funding Bridge Bonds.
5s '10 J-J $40,000c----Nov 15 1930
5s '11 J-J 50,000c----Nov 15 1931
Poor Fund (Red. beginn. in 1925).
5s '15 J-J $25,000c----------1935
BOND. DEBT Jan 1915-- $294,000
Assessed valuation 1914--8,015,072
State & Co. tax(per$1,000)'13 $23.50
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 $51,000c----July 1921
3½s'01 J-J 100,000c----Jan 1 1921
Court-House Bonds.
4s '01 J-J $200,000c----Jan 1921
4s '03 J-J *50,000c----Jan 1 1923
Jail Bonds.
5s '13 J-J *$85,000c---July 1 1933
Refunding Bonds.
4s '06 J-J *$10,000c----Jan 1 1926
(Subject to call after Jan 1 1916.)
4s '07 J-J 10,000c----Jan 1 1927
(Subject to call after Jan 1 1917.)
5s '12 J-J*$125,000c----Jan 1 1932
Bridge Bonds.
5s '13 J-J $45,000c----July 1 1933
BOND. DEBT Mar 25 '15 $676,000
Assessed val. '14(2-3 act.) 29,544,872
County tax rate(per$1,000) '14.$8.75
* Int. at County Treas. office; on others in New York City.

CHINOOK.
This town is in Blaine County.
Sewer Bds. (Red. beg. July 1 '26).
5½s'12 J-J $30,000c----July 1 1932
Water Bds. (Red. beg. July 1 '17).
6s J-J $26,900c----July 1 1923
GEN. BD. DT. Jan 1 '14--- $56,900
Assessment debt (add'l)--- 166,982
Sinking fund----------------3,773
Assessed val. '13 (1-3 act.)--626,718
Total tax (per $1,000) '13----$36.50
Population in 1910----------1,000
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. Population 1910, 17,191.
County Bonds (red. July 1 1912).
6s J-J $92,000c----July 1 1917
Refunding Bonds.
5s '11 J-J $60,000c----July 1 1931
BOND. DEBT Apr 9 '15. $152,000
Assess. val. '14 (¼ act.)--8,194,492
State & Co. tax (per$1,000)'14 $27.25
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 $25,000c----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 20 '15---$45,000
Assessed valuation 1914----439,000
INTEREST payable at Town Treasurer's office or at American Exchange Nat. Bank, New York City

CUSTER COUNTY.
County seat is Miles City. All bonds are taxable. Pop'n '10, 14,123.
Refunding Bonds.
4s g '05 J-J*$124,000c---July 1 1925
4½s'11 J-J *$50,000c----July 1 1931
5s ----$50,000----------
5s '13 ----100,000----------1932
*Hospital Bonds.
5s '09 J-J $25,000c----------1929
Bridge Bonds.
5s '10 J-J $50,000c----Jan 1 1930
4½s ----170,000----------
BOND. DEBT May 1 '15. $569,000
Sinking fund----------------
High school bonds (add'l)----27,000
Assessed val.'14 (2-3 act.) 16,882,879
State & Co.tax(p.$1,000)'14 $22.00 +
* Red. beg. 10 yrs. from date of iss.

DAWSON COUNTY.
County seat is Glendive.
Ref. Bonds.
4½s'05 J-J $89,000c----Nov 1 1925
5s '01 J-J 11,000c&r.Feb 1 1921
BOND. DEBT Nov 30 '14 $100,000
Assess. val. 1914--------10,313,617
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 $45,000c----Jan 1 1919
(Subject to call Jan 1 1909.)
BOND. DEBT May 7 '15. $45,000
Floating debt----------------37,251
TOTAL DEBT May 7 '15--82,251
Assessed val. '14 (¾ act.).9,234,979
State & Co. tax (per$1,000)'14 $14.35
INT. payable at Co. Treas. office.

FERGUS COUNTY.
County seat is Lewiston. Part of this county has been taken to form a new county known as Musselshell.
High-School Bonds.
-s ----$30,000c----July 1 1923
Ref. Bonds.
5s g '14 J-J $225,000c---Nov 1 1934
(Subject to call beg. Nov. 1 1924.)
Court House.
4½g'07 J-J $100,000c----Apr 1 1927
(Subject to call begin. April 1 1922.)
4½s'02 J-J $50,000c----Jan 1 1922
(Subject to call beginning Jan. 1 '12)
BOND. DEBT Mar 1915-- $405,000
Sinking fund (County-----11,985
          (High school. 17,002
Assessed val. 1914------19,561,680
State & Co. tax (per$1,000)'14 $22.85
Population in 1910----------17,385
INT. on court-house bonds at Co. Treas. office; others in New York.

FERGUS CO. SCHOOL DIS. No. 41.
Bldg. (Red. beg. aft. 10 yrs. fr. iss.)
6s '14 ----$225,000c---Nov 1 1934
TOTAL DEBT----------------(?)

FLATHEAD COUNTY.
County seat is Kalispell. Bonds are exempt from county tax.
High-School Bonds.
4s J-J $20,000c----Jan 2 1923
4½s'09 J-J 10,000c----July 1 1929
(Subject to call after July 1 1919.)
Bridge (Red. after Mar. 1 1921).
5s '11 J-J $52,500c----Mar 1 1931
Ref. Bonds.
5s '10 J-J $125,000c----------1930
(Subject to call beg. in 1920.)
5s '14 J-J 100,000c----------1934
(Subject to call beg. in 1924)
Court-House Bonds.
4s J-J $55,000c----May 31 1922
BOND. DEBT Mar 26 '15 $362,500
Floating debt (est.)--------150,000
Assessed val.'14 (1-3 act.) 12,583,782
State & Co. tax (per$1,000)'14 $19.35
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 1911).
4s '01 J-J $60,000c&r.Oct 1 1921
4½s'08 J-J 35,000c----Jan 1 1928
Funding Bonds.
4½s J-J $137,000c&r Oct 15 1919
Jail Bonds.
4½s'11 J-J $35,000c----Mar 1 1931
HighSchool(Redeem beg. Jly 1 1911)
4½s J-J $30,000c&r.July 1 1921
4½s'13 J-J 50,000c----Mar 1 1933
BOND. DEBT Mar 26 '15 $347,000
Assess. val.'14 (40% act.) 16,397,082
State & Co. tax (per$1,000)'14 $21.85
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 ----$50,000c----------1925
(Subject to call after Jan 1 1909.)
5s '09 J-J $15,000c----Jan 1 1929
(Subject to call after Nov 1 1911.)
City Hall Bonds.
5s g '14 J-J $27,000c----Jan 2 1934
(Subject to call $1,000 yearly after Jan. 1 1919)
BOND. DEBT Mar 26 '15. $92,000
Assess. val. '13 (¼ 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).
4½s'12 J-J $50,000c&r.Jan 1 1932
TOTAL DEBT Apr 30 '15. $50,000
Floating debt----------------96,000
Sinking fund----------------851
Assessed valuation 1914--3,644,000
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 $25,000c----July 1 1920
Water Bonds.
4s '07 J-J $167,000c---July 1 '18&'2
4½s'08 J-J 100,000c----July 1 1928
Ref. Bds. (Red.aft.10yrs.from iss.)
4s '03 J-J $141,000c----July 1 1923
5s '13 J-J 109,000c----July 1 1933
Fire and Police Station Bonds.
5s '13 J-J $70,000c----July 1 1933
(Subject to call beginning July 1 '23)
Mkt.-Bldg. (Red.beg.aft. July 1'24).
5s '14 J-J $30,000c----July 1 1934
GEN. BD. DT. Apr 1 '15--$642,000
Assessment debt (add'l)----810,280
Floating debt--------------134,997
TOTAL DEBT Apr 1 '15--1,587,277
          (City funds--------85,171
Cash (Special funds------10,785
          (Sinking funds------60,675
Assess. val. '14 (3-5 act.).12,219,259
City tax rate(per$1,000) '14--14.00
Total tax rate (per M) '14--$35.60
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 $19,000c----July 1 1916
4s M-S 30,000c----Mar 1 1922
(Subject to call beg. in 1922.)
4s ----$60,000c----July 21 1929
Refunding Bonds.
4s ----$60,000c----July 1 1921
4s '05 M-S 90,000c----July 1 1925
(Subject to call March 1 1915.)
5s '12 J-J $170,000c----July 1 1932
(Subject to call begin. July 1 1927.)
BOND. DEBT Oct 1914--$429,000
Assessed valuation 1913--15,508,517
INT. payable at County Treasury.

HARLEM.
This town is in Blaine Co. Inc. Sept 22 1910. Pop'n 1910, 383.
Water-Works Bonds.
6s '11 J-J $33,800c----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 Lewis and Clark County. Incor. 1881. All bonds are exempt from taxation to residents. Pop'n 1910, 12,515. Commission gov't adopted April 5 1915.
Refunding Bonds.
4s '99 J-J $40,000c----July 1 1916
4½s'06 J-J 216,800c----Jan 1 1926
(Subject to call Jan. 1 1916.)
Judgment-Funding Bonds.
4s '11 A-O$103,000c.July 1 '15-'22
Funding (Subject to call 1906).
5s '96 J-J $146,000c----Jan 1 1916
*Water-Works-Purchase Bonds.
5s g '11 J-J $356,000c----July 1 1931
(Subject to call after July 1 1916.)
GEN. BD. DT. May 1915 $401,696
Assessment debt (add'l)----457,332
TOT. DEBT May 1915----859,028
Sinking fund----------------18,400
NET DEBT May 1915-----840,628
Water works bonds----------*355,000
Ass'd val. '14 (¼ act.)--12,263,030
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 1912 for the betterment of the plant. The total amount of bonds issued was $400,000, but $14,000 have been redeemed.
INTEREST on water-works bonds 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.
4½s J-J $35,000c..1915 to 1922
($5,000 due yearly on Jan. 1.)
4½s J-J $150,000c..Jan 1 1922
Building & Equipment Bonds.
4½s'07 J-J 26,000c&r.Jan 1 1917
5s '12 A-O $70,000c----Oct 1 1932
(Subject to call beg. Oct 1 1922.)
4½s'14 J-J 50,000c----July 1 1934
(Subj. to call beg. July 1 1924.)
BOND. DEBT Mar 1 1915..$331,000
Assessed val. '14 (¾ act.). 12,541,183
School tax (per $1,000) 1914-- $15.00
Population in 1913 (est.)------15,000
INT. payable at office of County Treasurer and at Hanover Nat. Bank, N. Y. All bonds -re taxable.

HILL COUNTY.
Havre is the county seat.
Funding (*Red. beg. in 1932*).
5s '14 J-J $50,000c----Jan 14 1934
5s '14 J-J 150,000c-----------1934
Court House and Jail Bonds.
5s '14 J-J $125,000c-----------1934
(Redeemable beginning in 1932)
BOND. DEBT Nov 30 1914.$50,000
Bonds|Dec 5 1914-------------150,000
sold |Jan 5 1915-------------125,000
Assessed val. 1914-------$7,507,479
INT. at County Treasurer's office.

KALISPELL.
This city is in Flathead County.
Water Bonds.
$25,000-----------July 1 1923
(Sub. to call aft. July 1 1920)
5sg'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.
-s $20,000-----------
BOND. DEBT Mar 29 '15.$195,000
Assessed val 1914-------$2,529,365
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.
5½s J-J $15,000c----1915-1919
Funding (*Red.after April 1 1919*).
4½g'09 J-J $105,000c----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$21.00
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 Bonds.
5s '06 ---- $35,000----July 2 1926
(Subject to call July 2 1916)
5s '11 J-J 100,000c----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 $90,000c----Jan 1 1934
(Subj. to call after Jan 1 1924)
Sewer Bonds.
5s g '03 M-N$10,000c----Nov 1 1923
(Subject to call Nov. 1 1913.)
5s '07 J-J $15,000c----July 2 1927
(Subject to call July 2 1913)
5s g '12 J-J 60,000c----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. BD. D'T Mar 1 '15. $325,000
Warrants outstanding------ 1,500
Sinking fund------------- 719
Total assessed val (est)---3,250,000
Actual valuation (est.)---10,000,000
Tax rate (per $1,000) 1915---$13.85
*INT. at City Treas. office or
Chase Nat. Bank, N. Y., or at Corn
Exchange Bank, Chicago.

LEWISTOWN SCH. DIST. NO. 1.
Bonds are tax-exempt.
Building Bonds.
4½s'09 J-J $15,000c----June 1 1924
(Subject to call after June 1 1914)
5s '11 J-J $67,000c----July 1 1931
(Subject to call after July 1 1921)
BOND. DEBT May 1 1915 $97,000
Sinking fund------------- 8,725
Assess. val. '14 (20% act.).3,950,605
Sch. tax rate (per $1,000) '13.$14.00
INT. at County Treas. office.

LINCOLN COUNTY.
Libby is the county seat.
a **Refunding Bonds.**
5s J-J $86,000c-----------1931
b **Funding Bonds.**
5½s J-J $70,000-----------1932
Road and Bridge Bonds.
5s '12 J-J $125,000c----Jan 1 1932
(Subject to call beginning Jan 1 1927)
BOND. DEBT Oct 8 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 bonds marked (a) at E. H.
Rollins & Sons, Chicago; (b) at
Harris Tr. & Sav. Bank, Chicago,
other bonds at N. W. Halsey & Co.,
Chicago.

LOCKWOOD IRRIG. DISTRICT.
Irrigation Bonds (*Tax-exempt*).
6s '13 Jan $83,500c-----------
(Due $5,000 yrly beginning in 1917)
BOND. DEBT Sept 28 '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.
4½s J-J $80,000c----July 1 1921
BOND. DEBT Mar 26 '15--$80,000
Sinking fund------------- 6,276
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 of Cus-
ter County. Incorp. Sept. 9 1887.
Water and Light Bonds.
5s '02 J-J a$15,000c----July 1 1917
5s '05 J-J b10,000c----July 1 1925
Elec. Light (*Red.aft.10 yrs.fr.iss.*)
6s g '08 J-J b$10,000c----July 1 1928
5½s'10 J-J b20,000c----July 1 1930
Water. (*Red. aft. 10 yrs. fr. iss.*)
5½s'13 J-J b$35,000c----July 1 1933
Sewer. (*Red. aft. 10 yrs. fr. iss.*)
5½s'10 J-J b$85,000c----July 1 1930
(Subject to call after July 1 1920)
City Hall (*Red. aft. 10 yrs. fr. iss.*)
5s '14 J-J $35,000c----July 1 1934

GEN. BD. DT. Apr 30 '14.$260,000
Assessment debt (add'l)---- 68,813
Sinking fund------------- 2,056
Assessed val. '13 (½ act.).3,341,260
City tax rate (per $1,000) '13.$16.00
Population in 1910----------4,697
INT. on bonds marked (a) pay-
able in N. Y. City; (b) in New York.
Bonds are tax-exempt.

MILES CITY SCH. DIST. NO. 1.
4½s J-J $10,000c----July 1 1919
4½s J-J 10,000c----July 1 1924
4½s J-J 10,000c----July 1 1929
5s J-J 4,000c----July 1 1919
5s J-J 4,000c----July 1 1924
5s J-J 4,000c----July 1 1929
5s '11 J-J 90,000c----1921-1936
(Part every 5 years)
Building and Equipment.
$10,000-----------1925
5s '15 J-J 10,000-----------1930
15,000-----------1935
25,000-----------1940
(Subject to call 1 year before matur'y)
BOND. DEBT Mar 25 '15.- $92,000
Sinking fund------------- 3,918
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 re-
deemed one year before maturity at
option of the School Board.

MISSOULA.
This city is the county seat of Mis-
soula County. Incorp. Mch. 8 1883.
Commission government adopted
May 16 1911. Pop'n 1910, 12,869.
Refunding Bonds.
4½s'04 M-N$93,000c----May 31 1924
(Subject to call May 31 1914.)
GEN. BD. DT. May 1 '15 $93,000
Assessment debt (add'l)--- 313,641
Floating debt----------- 210,856
Sinking fund------------ 20,268
Assess. val. '14 (40% act.).6,457,381
Total tax rate (per $1,000) '14.$12.50
INTEREST payable at the Ru-
dolph Kleybolte Co., Inc., N. Y.

MISSOULA SCH. DIST. NO. 1.
Building. (*Int. at Co. Treas. office*)
4½s M-N$45,000c----Nov 1 1924
(Subject to call after Nov. 1 1914.)
4s J-J $40,000c-----------1929
(Subject to call beg. in 1919).
5s J-J $32,000c----July 1 1930
(Subject to call after July 1 1916.)
5s '14 J-J $25,000c----Jan 1 1934
BOND. DEBT Mar 26 '15. $142,000
Assess. val. '14 (1-3 act.)-.7,176,526
Sch. tax rate (per $1,000) '14.$13.50
Population in dist. 1915 (est)..15,000

MISSOULA COUNTY.
County seat is Missoula. All bonds
are tax-exempt. Part of county seg-
regated in 1906 to form Sanders Co.
and in 1914 another portion was
taken to form Mineral County.
Refunding Bonds.
6s '96 J-J $40,000c----July 1 1916
4s '01 J-J 20,000c----Feb 1 1921
(Subject to call Feb. 1 1911.)
4½s'12 J-J $100,000----Mar 1 1932
(Subject to call after Mar. 1 1922.)
High-School (*Red. beg. Jan. 1 '17*).
4½s'07 J-J $75,000c----Jan 1 1927
Court-House (*Red beg Jan. 1 '18*).
4½s'08 J-J $175,000c----Jan 1 1928
Fair-Ground (*Red. beg. 1923*).
4½g'13 J-J $50,000c----Mar 1 1933
Past due bonds----------- 50
BOND. DEBT Nov 30 '14 460,100
Assessed val. 1914----------281,000
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 $30,000c----Aug 1 1931
BOND. DEBT Mar 25 '15.-$30,000
Assessed val. '14 (¼ actual).211,103
Total tax rate(per $1,000) '13.$54.00
INT. at Nat. City Bk., N. Y.

MUSSELSHELL COUNTY.
Roundup is the county seat.
Refunding Bonds (*Tax-exempt*).
5s '12 J-J $50,000c----Jan 1 1932
(Subject to call begin. Jan. 1 1927.)
Ref. Bridge Bonds (*Tax-exempt*).
5s '12 J-J 80,000c----Sept 3 1932
BOND. DEBT Mar 25 '15.$130,000
Assessed valuation 1914.-11,811,000
Population in 1914 (est.)----10,000
INT. at John Nuveen & Co., Chi-
cago, 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 coun-
ties; old debt is corrected to date
given below. Pop'n 1910, 10,731.
Refunding Bonds.
4½s J-J $35,000c----July 1 1923
(Subject to call Jan. 1 1918.)
5s '13 J-J $65,000c----July 1 1923
5s '14 J-J 35,000c----July 1 1934
(Subject to call beg. Jan. 1 1929)
Jail-Building Bonds.
4s g '07 J-J $25,000c----Jan 1 1927
BOND. DEBT Mar 29 '15.$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 at
County Treasurer's office.

PARK CO. SCH. DIST. NO. 4.
Building Bonds.
4½s J-J $25,000c-----------1922
(Subject to call beg. in 1912.)
4½s J-J $18,000c----Part yearly
5s g '14 J-J 70,000c----Apr 1 1934
(Subject to call after Apr. 1 1924.)
5s '15 J-J $10,000c----Jan 16 1935
(Subject to call beg. Jan 16 1925.)

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 $6,000c.-Dec '15 to '20
Refunding Bonds.
5s '14 J-J $55,000c---- Mar 1 1934
BOND. DEBT Nov 30 '14. $61,000
Warrants outstanding---- 128,693
Other liabilities-------- 322,065
Resources-------------- 514,849
Cash (included)-------- 103,038
Assess. valuation 1914----7,276,883
Real value 1913 (est.)..-20,000,000
Population in 1910----------11,666
INT. at Harris, Forbes & Co.,
New York.

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$15,000c----May 1 1934
Sewer Bonds (*Red. beg. in 1919*).
5s '09 s-a $30,000c&r------1929
GEN. BD. DT. Mar 26 '15 $45,000
Assessment debt---------- 27,747
Sinking fund------------- 8,776
Assessed val. '14 (½ act.).1,909,700
City tax rate (per $1,000) '14--$9.50
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. Bonds
are tax-free. Pop'n 1910, 7,985.
Bridge Bonds.
4½s'07 J-J $40,000c----Jan 1 1927.
(Subject to call after Jan 1 1917)
5s '09 J-J $32,000c-----------1929
(Subject to call at any interest-pay-
ing period.)
Funding Bonds.
4½s'05 J-J $45,000c----Jan 1 1925
(Red. beg. Jan 1 1915.)
5 '15 J-J 130,000c----May 3 1935
(Red. beg. May 3 1925.)
Court-House (*Red. beg. July 1 '21*)
5s '11 J-J $125,000c----July 1 1931
TOTAL DEBT May 1915 $372,000
Floating debt----------- 194,000
Assessed valuation 1914.-12,126,791
Real value (est.) $20,000,000 to
$30,000,000.
State & Co. tax (per1,000)'14 $21.00
INTEREST on 4½s, dated 1905,
payable at N. W. Halsey & Co., Chi-
cago 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 $60,000c----Jan 1 1934
(Subject to call after Jan 1 1929)
BOND. DEBT Apr 1 1914.. $60,000
Floating debt------------- 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 $98,000c-----------1931
(Subject to call $25,000 in 5 years,
$5,000 in 10 years and $60,000 in
15 years.)
Refunding (*Tax-Exempt.*)
4s '06 J-J $21,962.06-----------1926
5s '14 J-J 38,000c-----------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.)
5s '15 A-O $65,000c-----------1935
(Red. $20,000 in 5 and 10 yrs. and
$25,000 in 15 years)
TOT. BD. DT. Apr 1915.- $243,926
Warrants out'g Mar 10 '14.- 47,412
Cash in funds Mar 10 '14.- 36,593
Cash on hand in sinking
funds Mar 10 1914.------- 4,544
Assessed valuation 1914.--5,699,357
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.
4½s J-J $350,000c----July 1 1929
(Subj. to call any time.)
5s '10 J-J $250,000c----Nov 1 1930
(Subject to call after Nov. 1 1920.)

BOND. DEBT Nov 30 '14 $600,000
Cash-------------------- 581,032
Assess. val. '14 (2-3 act.).43,145,530
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 $90,000c----Nov 1 1933
(Subject to call after Jan. 1 1924.)
BOND. DEBT Mar 24 '15 $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 tax-free. Pop'n 1910, 4,029.
Ref. Bds. (*Red. beg. June 1 1926.*)
5s '11 J-D $85,000c----June 1 1931
Bridge Bonds.
4½s'11 J-D $35,000c----Jan 1 1926
BOND. DEBT Mar 1 '15.-$120,000
Cash on hand Oct 20 '14..- 42,123
Assessed valuation 1914.-4,981,910
(Assessment on real estate ¼ to ½
and on personal property ½ to 2-3
actual value.)
State &Co. tax(per $1,000)'14 $27.35
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*)
4½g'05 J-J $10,000c----July 1 1925
Ref. Bds. (*ref. beg. 15 yrs. fr. issue*)
4½g'09 J-J $60,000c----July 1 1929
Highway and Bridge Bonds.
5s '13 J-D$100,000c----June 1 1933
(Subject to call after June 1 1928.)
BOND. DEBT Feb 28 '15.$200,000
Sinking funds----------- 9,826
Assess. val. '14 (70% act).11,798,269
State & Co. tax(per $1,000)'14 $16.55
INT. on court-house bonds at Co.
Treas.officeor Union Bank & Tr. Co.,
Helena; refunding bonds at Hanover
Nat. Bk., N. Y., or Co. Treas. office;
highway bonds at First Nat. Bk.,
Butte, or Co. Treas. office.

VALLEY COUNTY.
Glasgow is the county seat.
Refunding Bonds.
4s J-J $67,000c-----------1924
(Subject to call beginning in 1914.)
4½s J-J $83,000c-----------1930
(Subject to call beginning in 1922.)
5s '12 J-J $65,000c-----------1932
(Subject to call beginning in 1922.)
BOND. DEBT Mar 1 '15.- $215,000
Floating debt----------- 109,535
Cash on hand----------- 12,702
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. 10 yrs. fr. iss.*)
4s '05 J-J $35,000c----Sept 1 1925
5s '15 J-J $77,000c----Jan 1 1935
Refund. (*Red. beg. in 1908*).
4s '01 J-J $45,000c&r..Oct 1 1921
Court-House and Jail Bonds.
4s '03 J-J $75,000c&r July 1 1923
(Subject to call July 1 1913.)
Jail Bonds (*Red. beg. in 1923*).
5s '13 J-J $50,000c----Jan 1 1933
BOND. DEBT Jan 1915. $282,000
Cash in treasury Apr 1 '14 119,214
Assess. val. '14 (equalized)19,793,371
State&Co. tax(per(real-----$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.; bonds of 1915 at Coun-
ty Treas. office or 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—	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax p. $1,000	Popula- tion. 1910.
Anaconda (C). Deer Lodge Co.	34,000	57,000	†4,200,000	*14.34	10,134
Anaconda School Dist. No. 10.	123,000	None		8.00	
Ashley Irrig Dist	53,000				
Baker. Fallon County	y25,000	-----	-----	-----	-----
Beaverhead County	130,000	1,242	*9,571,943	*28.25	6,446
Big Timber(T). Sweet Grass Co	40,000	None	†749,144	†9.50	1,022
Broadwater County	82,000	None	*3,284,655	*20.00	3,491
Choteau (T). Teton County	y54,000	-----	-----	-----	1,078
Columbus (T). Stillwater Co.	30,000	2,211	*278,527	-----	-----
Culbertson (T). Valley County	39,500	-----	300,000	-----	528
Cut Bank (T). Teton County.	36,000	None	†323,000	§16.00	663
Dillon (C). Beaverhead County	65,000	-----	1,319,915	23.75	1,835
Forsyth (T). Rosebud County.	80,000	12,000	§931,600	§15.30	1,398
Gallatin Co. S. Dist. No. 3.	32,000	-----	*320,000	-----	-----
Hardin (T). Big Horn County.	30,000	2,000	2,000,000	§10.00	-----
Havre School District No. 10.	58,000	None	§5,947,861	§10.50	5,601
Jefferson County	120,000	-----	1,941,053	14.00	-----
Kalispell School District No. 5	58,500	6,000	*111,003	*19.00	806
Laurel. Yellowstone County	43,000	None	†3,310,000	-----	5,359
Livingston (C). Park County	90,000	18,000	*300,000	*13.00	570
Manhattan (T). Gallatin Co.	25,000	None	§10,394,987	*17.50	4,190
Meagher County	30,000	-----			
Plentywood. Sheridan County	32,000	12,000	§308,000	-----	-----
Powell County	36,000	-----	*6,854,624	*16.75	5,904

Location—	Bonded D bt. $	Floating Debt. $	Assessed Valuation. $	Tax per $1,000.	Population 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	......	x394,639	a31.95	759
Valier, Teton County.........	40,000	None	*377,000	*30.00	736
Valey Co Sch Dist No 1......	y30,000	......	......	......	......
Yellowstone Co. S. D. No. 24	35,000	......	......	......	......

(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. '19)... J. B. Kendrick
Sec. of State (term ends 1st Mon. Jan. '19).Frank L. Houx
Treasurer (term expires 1st Mon. Jan. '19)....H. B. Gates

LEGISLATURE meets biennially in odd years on the 2d Tuesday in January and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement:

LOANS— Name and Purpose.	Interest %	Payable.	Principal When Due.	Outstand.
Insane Asylum Bonds......c.	6	Jan. 1	Jan. 1 1916-1921 $3,000 yearly. July 1 1919-1928	$18,000
Public Building Bonds......c.	6	July 1	$9,000 yearly.	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 Sept. 30 1914 was $111,000. On Sept. 30 1914 the warrants outstanding amounted to $6,819.96, and on the same date the cash and securities on hand were $1,498,801.85. 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.
1914......	$203,710,037	1909......	$186,157,274	1902......	$43,348,356
1913......	194,427,594	1908......	67,580,051	1900......	37,892,304
1912......	182,028,280	1906......	51,223,203	1895......	29,838,939
1911......	187,072,801	1905......	48,826,940	1890......	30,665,197
1910......	188,578,367	1904......	46,696,949	1880......	11,857,344

TAX RATE.—The total State tax (per $1,000) in 1914 was $2.85.

CREATION OF A COMMISSIONER OF TAXATION.—The 1909 Legislature passed an Act (Chapter 68, 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 or boards failing to assess property in accordance with this new law do so under penalty of forfeiture and removal from office. Heretofore property in the State is understood to have been assessed at 33 1-3% of its actual value. V. 88, p. 956.

DEBT LIMITATION.—In Wyoming the provisions of the constitution with respect to debt contraction and limitation are quite voluminous. They are all found in Article 16 of that instrument, and prohibit the State from creating any indebtedness exceeding 1% of the assessed valuation except to suppress insurrection or to provide for the public defense. Counties, cities, towns or villages, or any subdivision thereof, are limited to 2% on the assessed valuation. An additional indebtedness of not exceeding 4% is permitted in the cases of cities, towns or villages for the purpose of building sewers therein. Debts contracted for supplying water to cities or towns are not included in the limitations in this section. Neither the State nor any subdivision shall loan or give its credit or make donations to, or in aid of, any individual, association or corporation.

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.
Water Bonds.
6s '04 --- $12,000c...Oct 1 1934
6s '07 --- 18,000c...Apr 1 1937
6s '09 --- 10,000c...Apr 1 1939
6s '10 --- 25,000c...Jan 1 1940
6s '11 --- 65,000c...May 1 1941
(Subject to call beg. May 1 1926)
Sewer Bonds.
6s '09 --- $10,000....Apr 1 1939
Electric Light Bonds.
6s '11 M-N$10,000c...May 1 1941
(Subject to call beg. May 1 1926)
BOND. DEBT May 1914..$150,000
Assessed valuation 1913..968,467
Total tax (per $1,000) 1913..$34.00
Population in 1910............763

INT. in N. Y. at Nat. Bank of Commerce and Nat. City Bank.

BUFFALO.
This city is in Johnson County. Incorporated Mch. 3 1884. Bonds are tax-exempt. Pop'n '10, 1,368.
Water Bds. (Red. beg. in 1903).
6s J-J $28,000c..........1923
City-Hall Bds. (Red. beg. in '11).
6s J-J $3,100c..........1921
Sewer Bonds (Red. beg. in 1920).
6s '10 J-J $50,000c...Sept 15 1930
BOND. DEBT May 2 '15...$81,400
Sink. fund (sewer)............4,063
Assess. val. '14 (3-5 act.)..1,197,846
City tax (per $1,000) 1914.....$8.00
Total tax (per $1,000) 1914....24.60
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-Ja$127,500c....Jan 1 1928
Refunding Viaduct Bonds.
5s '01 F-Au$60,000c....Feb 1 1931
(Subject to call after Feb 1 1911.)
Ref. Water (Red. beg. in 1911).
5s '01 F-Au$63,000c..........1931
Sewer Bonds (Red. beg. in 1912).
4½s'02 Jan $15,000c...Jan 1 1932
Water Bonds.
4½s'02 Jan b$85,000c...July 1 1932
5s '08 Jan a160,000c...Jan 1 1938
(Subject to call after Jan 1 1918.)
5s '09 May a250,000c...May 1 1939
(Subject to call after May 1 1924.)
5s '10 Apr a250,000c...Apr 1 1940
(Subject to call after April 1 1925.)
BOND. DEBT Mar 25 '15..$1,010,500
Assess. val. '14 (70% act.)..10,098,940
Total tax (per $1,000) 1914......$7.50
INT. on bonds marked (a) at Nat. Bank of Commerce, N. Y.; (b) at Chemical Nat. Bank, N. Y.; (f) at Nat. Bank of Commerce, N. Y., or City Treasurer's office.

CHEYENNE SCH. DIST. NO. 1.
Building Bonds (Tax-exempt).
4s J-D $24,000c....June 10 1935
(Subject to call June 10 1915.)
4s '06 M-S $18,000c....Sept 1 1936
(Subject to call after 1916.)
4½s'11 M-N$18,000....May 1 1931
(Subject to call after May 1 1921.)
BOND. DEBT May 1 '15...$90,000
Assessed val. 1914.........11,500,000
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.
5½s M-N$50,000c...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 $5,000r...Oct. 1 1939
(Subject to call after Oct 1 1919.)
Sewer Bonds.
7s A-O $7,000c..........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 $25,000c...July 16 1926
Water Bonds.
6s '06 July $50,000c...July 16 1936
(Subject to call after July 1916.)
5s '10 Jan *$25,000c....Jan 1 1940
(Subject to call after Jan 1 1925.)
BOND. DEBT May 3 '15..$100,000
Assess. val. '14 (abt. act.)..1,200,000
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 $16,000c..........1925
Sewer Bonds.
7s J-J $40,000c...July 1 1918
5s '11 J-J 15,000c...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 1870. Pop'n '10, 26,137.
Refunding (Red. beg. in 1911).
4s M-N $273,000c..Nov 15 1921
GEN. DEBT Apr 1 1915. $273,000
Assessment debt (add'l)..... 41,141
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 IRR. DIST.
A district of Albany Co. District in default. V. 95, p. 1420.
Irrigation Bonds.
6s '08 J-D$541,000c...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 $40,000c....Jan 1 1927
(Redeemable aft. 10 yrs. from issue.)
BOND. DEBT May 1915...$40,000
Assessed valuation 1914..12,373,373
State&Co.tax (per $1,000) '14..$19.80
Population in 1910............4,760
INT. payable in Cheyenne and at Nat. Bank of Commerce, N. Y.

NATRONA CO. HIGH SCH. D.
Building Bonds.
5s '13 J-J $46,000c...Jan 1 '16-'38
BOND. DEBT Nov 1914....$48,000
Assess. val. '13 (¾ act.)..6,991,376
Population in 1914 (est.)......6,500
INT. at Co. Treas. office in Casper or at State Treas. office in Chey.

PARK COUNTY.
Cody is the county seat.
Court H'se & Jail Bds. (Tax-free).
5s '11 J-D $45,000c....Oct 1 1931
(Subject to call after 1-1-1921)
TOTAL DEBT Jan 1 '14....$95,686
Assess. val. '14 (¾ act.)..6,251,751
State& co. tax (per $1,000) '14.$19.80
Population in 1910............4,909
INT. at Nat. Bk. of Comm., N. Y.

SHERIDAN.
This city is in Sheridan County. Incorp. as a city Sept. 1 1907. Commission government adopted on Aug. 1 1911. Pop'n 1910, 8,408.
Water (Red. aft. 10 yrs. fr. issue.)
5s '06 Jan $15,000c..........1926
5s '08 Jan 250,000c...July 15 1938
Sewer (Red. aft. 10 yrs. fr. issue)
5s '06 J-J $16,000c..........1926
5s '08 J-J *14,000c...July 1 1928
(Subject to call after July 1 1918)
5s '14 --- $50,000c...Oct 1 1934
GEN. BD. DT. 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..$5.26
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 $45,000c..........1924
TOTAL DEBT Mar 26 '15...$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 --- $4,000..........
5s '07 --- 4,000..........
5s '08 --- 17,000..........
Building Bonds.
5s '10 J-J $95,000c....1916-1934
BOND. DEBT Mar 25 '15 $120,000
Assessed valuation 1914..7,633,299
INT. at County Treasurer's office.

SWEETWATER CO. S. D. NO. 4.
Bldg. Bonds (Red. beg. in 1923).
5s '13 ann $65,000c..........1937
BOND. DEBT Apr 23 '15...$84,000
Assessed valuation 1914..4,575,783
Population in 1914 (est.)......7,000
INT. at County Treasurer's office in Green River.

THERMOPOLIS.
This town is the county seat of Hot Springs County. Inc. in 1899. Population 1910, 1,524. Bonds are tax-free.
Water-Works Bonds.
6s '08 Jan $50,000c..........1938
Sewer (Red. beg. Jan. 1 1921).
6s '10 Jan $15,000c...Aug 1 1930
Judgment Bonds.
6s A-O $8,000c........10 years
BOND. DEBT Mar 29 '15...$73,000
Sinking fund................ 4,479
Assess. val. '13 (⅓ act.)..1,250,000
Total tax (per $1,000) '14.....$28.35
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.

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 $1,000.	Population 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..	45,000	None	§4,481,976	......	......
Cody Canal Irr. Dist.........	50,000	......	§503,204	......	6,294
Converse County............	60,000	3,979	§7,196,551	$10.06	......
Cowley (T), Bingham County.	23,000	3,400	*137,911	*17.50	574
Goshen Co. S. D. No. 3......	25,000	None	§1,450,000	......	......
Graybull (T), Big Horn Co....	35,000	None	*365,665	$10.50	258
Lander Sch. Dist. No. 1......	25,000	None	*2,000,000	*4.50	......
Laramie School District No. 1.	69,000	None	x4,841,089	......	......
Lovell (T), Big Horn County..	40,000	525	x140,394	......	699
Natrona Co Sch Dist No 2....	35,000	......	......	......	......
Rawlins (C), Carbon County..	26,000	......	1,000,000	a6.00	4,257
Riverton (T), Fremont County	40,000	None	x211,859	x36.90	483
Rock Springs (T), Carbon Co.	40,000	......	1,000,000	......	5,778
Shoshoni (T), Fremont Co....	52,000	None	x260,792	x18.50	604
Torrington (O), Laramie Co...	34,500	None	x248,840	$19.40	155
Uinta County.................	26,000	13,661	§8,414,058	x12.75	16,982
Weston County...............	27,000	31,379	§5,372,832	x14.375	4,960
Wheatland (T), Laramie Co...	75,000	16,000	*655,000	*10.00	796
Worland (T), Big Horn Co....	40,000	None	276,815	a15.00	265

(C) City. (T) Town. a Total tax. *1912 figures. x 1913 figures. † This covers merely a recent issue of bonds; we are not advised as to what is total debt.

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. 1 1917)........Moses Alexander
Sec. of State (term ends Jan. 1 1917).....George R. Barker
Treasurer (term ends Jan. 1 1917)......John W. Eagleson
Auditor (term ends Jan. 1 1917)..........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.

4s '07	J-J	*$10,000	May 8 1927
4s '09	J-J	*9,000	Apr 1 1929
5s '11	J-J	*6,000	May 1 1931
5s '11	J-J	*10,000	May 1 1931
5s '11	J-J	*25,000	May 1 1931
4s '11	J-J	*10,000	May 1 1931
4s '11	J-J	*15,000	May 1 1931
4s '11	J-J	*9,000	May 1 1931
4s '11	J-J	*5,500	May 1 1931
4s '11	J-J	*3,000	May 1 1931
4s '13	---	*40,000	Dec 1 1933

4s '07	J-J	*5,000	May 8 1927
4s '07	J-J	*3,000	Apr 1 1927
5s '11	J-J	*25,000	May 1 1931
5s '11	J-J	*5,000	May 1 1931
4½s'11	J-J	*7,500	May 1 1931
4s '11	J-J	*2,500	May 1 1931
4s '11	J-J	*20,000	May 1 1931
4s '11	J-J	*20,000	May 1 1931
4½s'11	J-J	*4,000	May 1 1931
4s '14	---	*19,000	Jan 1 1934
4½s'15	J-J	*200,000	Jan 1 1935

Deaf and Blind School Bonds.
4s '11 J-J *$30,000....May 1 1931

Idaho Sanitorium Bonds.
4s '11 A-O *$25,000....May 1 1931

Soldiers' Home Bonds.
4s '05	J-J	*$14,000	July 1 1925
4s '07	J-J	*5,000	July 1 1927
4s '09	A-O	*18,500	Apr 1 1929
4s '11	A-O	*13,000	May 1 1931

Industrial-Training Sch. Bonds.
4s '05	A-O	*$20,000	July 1 1925
4s '07	A-O	*50,000	Apr 1 1927
4s '09	A-O	*55,000	Apr 1 1929
4s '11	A-O	*33,000	May 1 1931

University of Idaho Bonds.
4s '05	J-J	*$40,000	July 1 1925
4s '07	J-J	*50,000	Apr 1 1927
4s '09	J-J	*52,000	Apr 1 1929
4s '11	J-J	*75,000	May 1 1931

Lewiston Normal Sch. Bonds.
4s '05	A-O	*$50,000	July 1 1925
4s '07	A-O	*40,000	Apr 1 1927
4s '09	A-O	*52,750	Apr 1 1929

North Idaho Asylum Bonds.
4s '05	A-O	*$30,000	July 1 1925
4s '07	A-O	*45,000	Apr 1 1927
4s '09	A-O	*35,000	Apr 1 1929
4s '11	J-J	*35,000	May 1 1931

Albion State Normal School.
4s '05	A-O	*$30,000	July 1 1925
4s '07	A-O	*20,000	Apr 1 1927
4s '09	A-O	*36,000	Apr 1 1929

Capitol Building Bonds.
4s '05	A-O	*$100,000	July 1 1925
4s '07	J-J	*30,000	Apr 1 1927
4s '09	J-J	*60,000	Apr 1 1929

Academy of Idaho Impt. Bonds.
4s '05	J-J	*$45,500	July 1 1925
4s '07	J-J	*21,000	Apr 1 1927
4s '09	J-J	*36,000	Apr 1 1929

| 6s '09 | J-J | *32,000 | July 1 1929 |
| 4½s'11 | J-J | *750,000 | May 1 1931 |
(Subject to call any time.)

State Penitentiary Bonds.
4s '05	J-J	*$50,000	July 1 1925
4s '09	A-O	*20,000	Apr 1 1929
4s '11	A-O	*30,000	May 1 1931
4s '13	A-O	*25,000	June 1 1933

Idaho Improvement Bonds.
4s '05 J-J *$21,000....July 1 1925

Experimental Station Bonds.
4s '13 J-J *$6,000....July 1 1933

Lava Springs Impt. Bonds.
4s '13 --- *$10,000....June 1 1933

Boise-Yellowstone Park Bonds.
4s '13 --- *$10,000....June 1 1933

Road Bonds.
| 4s '05 | J-J | *$50,000 | July 1 1925 |
| 4s '07 | J-J | *3,000 | May 8 1927 |

*Subject to call after 10 years from issue.

INTEREST on bonds payable at Hanover National Bank, New York.

TOTAL DEBT, ETC.—The total bonded debt on March 26 1915 was $2,376,250. Cash on hand March 26 1915 was $1,910,872.81.

ASSESSED VALUATION AND TAX RATE.—

1914	$§391,086,395	$2.11	1904	$67,473,886	$4.60
1913	*412,853,609	2.08	1902	61,296,743	4.06
1912	167,512,158	5.00	1901	51,440,758	4.75
1910	127,156,075	4.86	1900	47,545,905	5.25
1908	115,680,056	4.34	1899	46,719,990	5.24
1906	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 1½% of the assessed valuation. Section 1 now reads as follows:

DEBT LIMITATION.—
Sec. 1. The Legislature shall not in any manner create any debt or debts, liability or liabilities which shall, singly or in the aggregate, exclusive of the debt of the Territory at the date of its admission as a State, and exclusive of debts or liabilities incurred subsequent to January 1 1911, for the purpose of completing the construction and furnishing of the State Capitol at Boise, Idaho, and exclusive of debt or debts, liability or liabilities, incurred by the Eleventh Session of the Legislature of the State of Idaho, exceed in the aggregate the sum of two million dollars, except in case of war, to repel an invasion, or suppress an insurrection, unless the same shall be authorized by law, for some single object or work, to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest on such debt or liability as it falls due, and also for the payment and discharge of the principal of such debt or liability within twenty years of the time of the contracting thereof, and shall be irrepealable 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.

ADA COUNTY.
County seat is Boise City.

Bridge Bonds.
| 4½s | J-J | $8,820c | 1915-1920 |
$1,470 due yearly on July 20.)
| 4½s g | J-J | $13,827c | 1915-1921 |
($1,978.40 due yearly.)

Road and Bridge Bonds.
| 5s '13 | J-J | $150,000c |
| 5½s'13 | J-J | 50,000c |

Funding Bonds.
5s g | J-J | $43,534c..Jan 1 '16-'19
Jail Bonds ($676.94 yearly).
4½s g | J-J | $4,715c | 1915-1922

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).
5½s'10 J-J $7,200c...........1930
Funding Bonds.
5s '13 J-J $45,000....Jan 1 '22-'31
State Highway (Red. beg. after 10 years from issue).
5½s'14 J-J $50,000.......Nov 1 1934
BOND. DEBT Apr 1915.. $102,500
Assess. val.'14 (⅓ act.)...8,575,750
State & Co. tax (per $1,000)'14 $10.50
Population in 1910.............7,729
INT. at Nat. Bk. of Comm., N. Y.

BLAINE COUNTY.
Hailey 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
5½s		17,000c	1918-1927
4½g'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 '22-'31
5s '13	J-J	12,000c	July 1 '23-'32
5s '14	J-J	19,000c	July 1 '24-'33
6s '14	---	18,000	1925-1933
-s '14	---	20,000c	

BOND. DEBT Oct 1 '14.. $228,300
Floating debt..................49,991
Sinking fund...................7,929
Ass'd val.'14 (⅓-5 act.), est.10,500,000
State & Co. tax (per $1,000)'14 $12.50
Population in 1910 (Census)...8,327
INT. on 5½ and 6% refunding bonds payable at County Treasurer's office; on 4½s 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 Hailey 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 '00	J-J	$29,854.65	1920
5s '02	J-J	72,000c	1922
5s '02	---	22,500	

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 36,476.20c Jan 1 1934
Fire-Department Bonds.
4½s'11 J-J $40,000c.............1931
GEN. BONDS Mar 27 '15 $271,831
Spec'l impt. bds. May 1 '14 58,078
Assess. val.'14 (abt. act.) 24,000,000
Tax rate (per $1,000)'14........$7.00
Population in 1910 (Census)..17,358
Population in 1914 (est.)......26,500
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 '01	J-D	*7,000c	June 1 1921
5s '03	J-D	*28,000c	June 1 1923
5s g '05	M-N	*96,000c	Nov 1 1925
5s	F-A	9,000c	
5s g '08	J-J	*75,000c	July 1 1928
5s '05	J-J	*2,500	July 1 1915
5s g '11	J-J	*50,000c	Jan 1 1931
5s '12	J-J-J	*100,000c	July 1 1932

BOND. DEBT May 10 '15 $407,500
Assess. val.'14 (abt. act.) 26,500,000
School tax (per $1,000) '14....$5.00
* 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.; at County Treas. office.

BOISE COUNTY.
Idaho Is the county seat.
-s '95 --- $8,500...............
Funding Bonds.
6s '12 J-J $70,000...............
GEN. BD. 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 Apr 1915...$50,272
Assessed valuation..'14.25,319,654
State & Co.tax (per $1,000)'13 $13.00
Population in 1910.............13,588

BONNEVILLE COUNTY INDEPENDENT SCH. D. NO. 1.
4½s'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 May 4 '15: $125,000
Sinking fund....................7,500
Assess. val. '14(4-5 act.)..4,250,000
School tax (per $1,000) 1914..$12.00
Population of dist. 1915 (est.)..7,000
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 $44,000....June 1 1932
Electric-light bonds........$24,500
Sewer (Red. aft. 10 yrs. from issue)
5s '12 J-D $21,000....June 1 1932
GEN. BD. DT. Mar 26 '15..$89,500
Assessment debt................23,500
Sinking fund (est.)..............9,000
Assess. val. '14 (abt.act.)...1,000,000
City tax (per $1,000) 1914...$15.50
INT. at First Nat. Bank, N. Y.

CALDWELL.
This city is the county seat of Canyon County. Incorp. 1890.
City-Hall (Red.aft.10yrs.from iss.)
5s '06 J-J $25,000c....July 1 1926
Bridge Bds. (Red. beg. July 1 '18).
5s '08 J-J $5,000c....July 1 1928
Water Wks. (Red.aft.10yrs.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	a9,000c	May 1 1932
Paving (Red. aft. 10 yrs. fr. issue)
5s '12 J-J $26,000c....July 1 1930
Funding (Red. aft. 10 yrs. fr. iss.).
| 6s '11 | J-J | $10,000c | Jan 2 1931 |
| 5s '12 | J-J | a22,500 | Jan 1 1932 |
aFire-Dept. Bds.(Red.beg. in 1922).
5s '12 J-J $10,000c....May 1 1932
aRoad Bonds (Red. beg. in 1922).
5s '12 J-J $4,000c....May 1 1932
BOND. DEBT Mar 26 '15: $172,500
Water debt (included).........75,000
Assess. val. '14 (abt. act.)..2,535,398
Total tax (per $1,000) 1914 $32.52+
Population in 1910.............3,543
INT. on bonds marked (a) at City Treas. office and at Kountze Bros., N. Y.; on others 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.)
| 4½s'06 | J-J | $20,000c | July 2 1926 |
(Subject to call after July 2 1916.)
| 5½s'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)
4½s'15 J-D $62,000c....Dec 1 1925
Funding (Red. beg. in 1919).
5s '09 J-J $100,000c....July 1 1928
BOND. DEBT Apr 1 '15: $253,850
Assess. val. '14 (abt. act.) 24,223,561
State & Co. tax(per $1,000) '14 $8.25
Population in 1910 (Census)..25,327
INT. payable at Co. Treasurer' office or Chase Nat. Bank, N. Y.

CASSIA COUNTY.
Albion is the county seat.
Funding Bonds.
5½s'12 J-J $30,000c....Jan 1 '22-'31
BOND. DEBT Mar 27 '15: $30,000
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)
4½s'06	J-J	$10,000c	1926
5s '07	F-A	6,000c	1927
5s '10	J-D	55,000c	June 1 1930
5s '08	F-A	10,000c	1928
BOND. DEBT May 1 '15...$81,000
Sinking fund....................1,776
Assessed valuation '14 (act) 4,424,525
School tax (per $1,000) 1914...$4.00
INT. at Dist. Treasurer's office.

CRANE CREEK IRRIG. DIST.
A district (P. O. Welser) in Washington Co. Bonds are tax-exempt. Organization of district upheld by State Supreme Court. V. 94, p. 148.
Irrigation Bonds.
6s '10 J-J $256,000....1921-1930
BOND. DEBT Apr 2 '15...$256,000
INT. at First Nat. Bank, Weiser, or at National City Bank, N. Y.

ELMORE COUNTY.
County seat is Mountainhome.
Blaine County Bonds.
6s ... J-J $12,200....July 1 1915
*Refunding Bonds.
5½s'09 J-J $42,000....Jan 1'19-'28
5½s'10 J-J 27,200....Jan 1'21-'30
5½s'12 J-J 28,200....July 1'22-'31
5½s ... J-J 14,600....Jan 1 1933
BOND. DEBT Mar 1915.. $141,200
Sinking fund... 27,418
Assess. val. '14 (abt. act.).8,938,241
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 $900,000c..Jan 1'22-31
BOND. DEBT Mar 27'15-$900,000
Floating debt... 165,000
INT. payable at Fort Dearborn
Tr. & Sav. Bank in Chicago or at
Emmett. (Jan. and July 1914 pay-
ment 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 Apr 1915..$120,000
Assessed valuation 1913..6,070,091
INT. at Nat. Bank of Com., N. Y.

GOODING COUNTY.
Gooding is the county seat.
Old Lincoln Bo. Bds (assumed).
.s ... --- $86,862.50 ...
Funding Bonds.
5½s'13 J-J $17,000..July 1'23-'32
Refunding Bonds.
5s '14 J-J $10,000c..)..1925-1934
5s '15 J-J 10,000c..)
(Subject to call after 10 years fr. iss.
BOND. DEBT Apr 1 1915..$113,863
Warrant debt Apr 1'14.... 12,707
Sink. fund & cash Apr 1'14 6,310
Ass'd val. '14 (abt. act.)..6,538,845
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 $20,000c...1918
5s '09 A-O 15,000c...1919
School Bonds (Red. after 1922.)
5½s'12 A-O $60,000c...1932
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 Sho-
shone 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 $61,000c...Jan 1 1933
Refunding Bonds.
5½s'13 J-J $3,000c...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
Bingham Co. Bonds are tax-exempt.
6s '07 J-J $330,000c.July 1'18-'27
(For maturity see V. 86, p. 1178.)
BOND. DEBT Mar 26'15..$330,000
INT. at Chase Nat. Bank, N. Y.

KOOTENAI COUNTY.
Coeur d'Alene is the county seat.
Warrant Funding Bonds.
5s '11 J-J $135,000...1921-1931
BOND. DEBT Mar 30'15..$135,000
Sinking fund Apr 1914... 5,947
Assess. val. '14 (abt. act.).24,871,000
State & Co. tax(per$1,000)'14 $16.00
Population in 1910...22,747
INT. at Nat. Bk. of Comm., N. Y.

LEMHI COUNTY.
Salmon is the county seat.
6s '00 J-J $10,500...Optional
5s '09 J-J 40,000...Optional
BOND. DEBT Mar 1'15.. $50,500
Warrant debt... 9,453
Assess. val. '14 (act.)...5,092,771
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. fr. iss.).
5s '12 J-J $17,500c...1932
Funding Bonds(Red. beg. in 1915).
5s g '05 J-J $62,500c...1925
Water Wks.(Red.aft.10yrs.fr.iss.)
5s '02 J-J $27,000c...Jan 1 1922
5s '03 J-J 60,000c...Jan 1 1923
5s '04 J-J 20,000c...Jan 1 1924
5s g'08 J-J 57,300c...Jan 1 1928
5s '12 J-J 6,000c...Jan 1 1932
Drainage (Red.aft.10yrs.from iss.)
5s g '09 J-J $22,000c...Jan 1929
Bridge (Red.aft.10 yrs.from issue)
5s '13 J-J $35,000c...Jan 1 1933
Park Bonds (Red. beg. in 1922).
5s g '12 J-J $13,000c...1932
BOND. DEBT Mar 26'15. $350,300
Assess. val. '14...5,871,561
Total tax (per $1,000) '14...$11.50
INT. at office of City Treasurer
or the National Park Bank, N. Y.
City; on others in New York or at
Kountze Bros. and Chem. Nat. Bank.

LEWISTON IND. SCH. D. NO. 1.
All bonds are tax-exempt.
5s ... J-J $12,000c...July 1 1923
(Subject to call after July 1 1913.)
Refunding (Red. beg. in 1919).
5s g'09 J-D $25,000c...Dec 1 1929
Improvement (Red. beg. in 1919).
5s g'09 July $55,000c...July 1 1929
'14 A-O 25,000c...

Bldg. (Red. beg. 10 yrs. fr. issue.)
5s '12 J-J $8,000c...July 1 1932
.s '14 ... 25,000c...Apr 1 1934
BOND. DEBT Nov 19'14.$125,000
Assess. val.'14(80% act.)..7,653,583
School tax (per $1,000) 1913...$7.00
Population in 1914 (est.)...8,200
INTEREST payable in Lewiston.

**LEWISTON ORCHARD HIGH-
WAY DISTRICT.**
6s '14 J-J $100,000c...
TOTAL DEBT... (?)

LINCOLN COUNTY.
Shoshone is the county seat.
Incorporated March 18 1895.
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.
BOND. DEBT May 3'15..$95,306
Warrant debt Apr 30'15.... 14,610
Sinking funds Apr 30'15.... 3,077
Value of county property... 75,000
Assess. val. '14 (equalized).7,816,265
Real value (est.)...20,000,000
State & Co. tax (per $1,000) '14 $9.00
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 $20,000c...1930
Water-Works and Street Bonds.
6s '12 J-J $10,000c...Jan 1 1932
(Subj. to call beginning Jan 1 1922.)
BOND. DEBT May 3'15...$30,000
Water debt (included)... 26,000
Assessed val. '14 (abt. act.)..491,469
Total tax (per $1,000) 1914...$23.00
INT. at Seaboard Nat. Bk., N. Y.

MOSCOW.
This city is the county seat of La-
tah County. Incorporated 1887.
Paving (Red. beg. in 1923).
5½s'13 J-J $30,000c...July 1 1933
Ref. Drain (Red. beg. July 1 1923).
6s ... J-J $8,000c...July 1 1933
Ref. Water Bds. (Red. beg. in '21).
5½s'11 J-J $40,000c...Nov 1 1931
Ref. Water (Red. beg. in 1920).
6s g '10 J-J $16,000c...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 $23,000c...1931
Building (Red.aft.10 yrs.from iss.)
5s '12 J-J $65,000c...Jan 1 1932
5½s'13 M-N *12,000c...May 1 1933
BOND. DEBT Mar 31'15 $100,000
Assess. val. '14 (abt. act.).3,000,422
School tax (per $1,000) 1914..$10.00
Population in 1915 (est.)...5,000
* 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 $5,000c...1923
6s '04 J-J 7,000c...1924
5½s'05 J-J 15,000c...1925
5½s'07 J-J 6,000c...1927
Water-Works Funding Bonds.
5½s'12 J-J $37,000c...1932
(Subject to call beg. in 1922)
General Fund Bonds (Red. 1922).
5½s'12 J-J $33,000c...1932
Sewer (Red. aft. 10 yrs. from issue).
5½s'01 J-J $7,000c...1921
5½s'05 J-J 12,000c...1925
Paving Bonds (Tax-exempt).
5½s ... J-J $27,000c...1927
City-Hall (Red. beg. in 1919).
6s '09 J-J $30,000c...1929
Fire-Station (Red. beg. in 1919).
6s '09 F-A $20,000c...Aug 2 1929
GEN. BONDS Mar 26'15. $199,000
Assessment debt... 4,000
Sinking fund... 23,593
Assess. val. '14 (abt. act.).2,354,177
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-D $20,000...June 1 1926
5s g'07 J-J 15,000c...June 1 1927
5s '09 J-D 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 $285,000c.Nov 1'16-'25
(For maturity see V. 81, p. 1274)
6s '10 J-J *$80,000c..Jan 1'21-'30
(For maturity see V. 90, p. 181)
BOND. DEBT Mar 26'15..$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, em-
bracing about 90 townships, was
annexed to this county.
Refunding Bonds.
5s ... J-J $85,000r...Nov 1 1915
BOND. DEBT Apr 1 1914 $85,000
Sinking fund... 32,798
Warrants receivable... 18,396
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 ... $4,400...Jan 1 1918
5s '05 ... 1,600...Jan 1 1925
Building (Red. beg. Feb. 1 1922).
5½s'12 F-A $45,000c...Feb 1 1932
BOND. DEBT Apr 1915.. $51,000
Assessed valuation 1914...813,000
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.
This county was divided in 1913.
Funding Bonds (Tax-free)
5s '11 J-J $36,000c...1931
(Subject to call 1921)
Road and Bridge Bonds(Tax-free)
5s '11 J-J $23,000c...1931
(Subject to call 1921)
Franklin Co bonds (ass'd)... $30,000
Power Co bonds (assumed)... 15,930
Oneida bonds (assumed)... 13,070
Road and bridge bonds
(assumed)... 5,300
TOT. BD. D'T Apr 9'15.. 123,300
Assess. val. '14 (abt. act.).4,262,141
State&Co.tax(per$1,000)'14.$11.50
Population in 1910...15,170
INT. at Nat. Bank of Com., N. Y.

ONEIDA IRRIGATION DIST.
This district is in Franklin Co.
Irrigation Bonds. (Tax Exempt.)
7s ... Var $556,600...Various
BOND. DEBT Jan 1 1914..$556,600
Population in 1914 (est.)...5,500
INT. payable in Preston at First
Nat. Bk. and Idaho State Bk.

PAYETTE.
This city is in Canyon County.
Inc. July 18 1891. Pop'n '10, 1,948
Water-Works Bonds.
5s ... J-J $10,000c...1926
5½s'11 J-J 12,000c...July 1 1931
(Subject to call after July 1 1921)
Refunding Bonds.
5½s ... J-J $20,000c...1934
Sewer Bonds.
5½s'11 J-J $12,000c...July 1 1931
5½s'12 J-J 6,000c...1932
(Subject to call after '21)
City-Hall Bonds (Red. beg. 1922).
5½s'12 J-J $14,000c...1932
Bridge Bonds (Red. beg. 1922).
5½s'12 J-J $7,000c...1932
Funding Bonds.
5½s'12 J-J $16,000c...Apr 1 1932
(Subject to call after April 1 1922)
GEN. BD. DT. Mar 26'15. $97,000
Assess. val. 1914...1,277,231
Real value (est.)...2,000,000
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).
... $164,000...
Redemption Bonds.
... $49,659...
TOT. BD. DT. Apr 5'15.. $213,659
Sinking funds... 52,000
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 $20,000c...1923
5s '08 J-D 15,000c...1928
5s '09 A-O 25,000c...1929
5s '10 A-O 17,000c...Apr 9 1930
5s '14 M-N 85,000c...May 1 1934
5s '15 M-N 70,000c...May 1 1935
BOND. DEBT Apr 1915.. $232,000
Sinking fund June 30'4... 13,418
Other funds June 30'14... 94,569
Assess. val. '14 (abt. act.).8,062,748
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.
5s '14 J-J $10,000...
(Due $2,000 yearly)
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 $350,000c.July 1'20-'29
TOTAL DEBT Apr 1914.. $350,000
Assess. val. '14 (¾ act.)...3,000,000
Tax rate (per|Bond & int...80c.
acre) 1914|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 $25,000c...1933
Paving (Red. beg. Oct. 1 1922).
6s '12 A-O $3,500c...Oct 1 1932
BOND. DEBT Apr 25'15.. $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 M-N $75,000c...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 Benewah County.
5s&5½sJ-J $80,000c...1935
(Subject to call.)
BOND. DEBT Mar 26'15.. $80,000
Sinking fund... 9,500
Assess. val. '14 (abt. act.).2,738,000
School tax rate(per$1,000)'13.$13.00
INT. at Boise, 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 $60,000c...Jan 1 1932
Building and Site Bonds.
6s '12 J-J $5,000c...Jan 1 1932
(Subject to call after Jan 1 1922)
BOND. DEBT May 1'15..$65,000
Assess. val. '15 (abt. act.)... 956,412
Total tax (per $1,000) 1915..$29.00
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 ... J-J $44,000...
City-Hall Bds. (Red. beg. in 1919).
6s '09 J-J $10,000c...1929
Sewer Bonds (Red. beg. in 1919).
6s '09 J J $40,000c...1929
6s '12 ... 40,000...
Paving Bonds (Red. beg. in 1919).
6s '09 J-J $10,000c...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.
All bonds are tax-exempt.
5s '06 s-an $30,000c...July 192
(Subject to call July 1916.)
5s '07 s-an $10,000c...July 192
(Subject to call July 1917.)
5s '08 s-an $25,000c...July 1928
(Subject to call July 1918.)
6s '09 s-an $10,000c...1929
(Subject to call after 1919.)
BOND. DEBT Apr 10'15...$75,000
Sinking fund... 15,750
Assess. val. '14 (abt. act.).4,200,000
School tax (per $1,000) '14...$5.50
INT. is partly payable at the Ru-
dolph Kleybolte Co., Inc., Chicago.

SHOSHONE COUNTY.
County seat is Wallace.
Court-House (Red. beg. in 1915).
5s '05 J-J $75,000c...July 1 1924
BOND. DEBT Oct 10'15 $75,000
Sinking fund... 75,908
Assess. val. '14 (abt. act.).20,125,490
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 $80,000c...Jan 1 1932
TOTAL DEBT Mar 26'15.. $80,000
Assessed valuation 1914...2,500,000
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 $45,000c...Sept 1 1929
5s '12 J-J 16,000c...July 1 1932
(Subject to call after July 1 1922.)
BOND. DEBT Oct 19 1910.$61,000
Assessed valuation 1910...748,340
School tax rate (per $1,000)'10.$6.00
INT. at County Treasurer's office.

SNAKE RIVER VALLEY IRR. D.
A district in Bingham County.
5s '07 J-J $275,000c.July 1'17-'27
BOND. DEBT Jan 4 1915. $275,000
INT. is payable at the Shelley
Banking Co., Shelley.

SUNNYSIDE IRRIG. DIST.
Bonds are tax-exempt. Organiza-
tion of district upheld by State
Supreme Court. V. 94, p. 149. Int.
at Nat. City Bank, N. Y.
Irrigation Bonds.
6s '10 J-J $415,000c...Jan 1'21-'30
6s ... J-J 150,000...July 1'23-'32
BOND. DEBT Jan 1 1915.$565,000

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 $40,000c...Sept 2 1926
5s '09 J-J 5,000c...Oct 1 1929
Fire Dept.(Red.aft.10 yrs.fr.issue).
6s '09 J-J $10,000c...Jan 1 1929
5½s'11 J-J 10,000c...Jan 1 1931
Street (Red. aft.10 yrs. from issue).
6s '09 J-J $10,000c...Jan 1 1929
5s '09 J-J 35,000c...Oct 1 1929
5½s'11 J-J 40,000c...Jan 1 1931
Funding (Red. beg. in 1922).
5½s'12 J-J $15,000c...1932
BOND. DEBT Apr 1'15.. $165,000
Assess. val.'14 (40-60% act.)4,469,715
Total tax rate (per $1,000) '14.$35.00
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 --- 46,000....Jan 1 1930
5½s'11 --- 52,000....Apr 1 1931
5s g '12 F-A $70,000c..Feb 1 1932
  (Subject to call Feb 1 1922.)
BOND. DEBT Mar 1915-- $261,000
Floating debt............. 15,000
Sinking fund............. 35,000
Ass'd val. 1914(3-5 act.)--6,189,524
Sch. tax rate (per $1,000) '14--$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 $150,000c....Feb 1 1929
  (Sub. to call 1-10th y'ly aft. 10th yr.)
  Road Bonds.
5½s 13 J-J $50,000c.... 1923-1934
  Bridge Bonds.
5½s 13 J-J $50,000c.............
  (Payable 1-10th yearly after 10th yr.)
BOND. DEBT Apr 1 '15-- $250,000
Assess. val. '14 (abt. act.).19,678,843

WEISER.
  This city is in Washington County.
Inc. in 1887. Pop'n '10, 2,600.
  Water (Red. aft. 10 yrs. from issue).
5s '03 J-J $33,500c..........1923
5½s'08 J-J 15,500c..........1928
5½s'12 J-J 77,500c..........1932
  Fire Dept. (Red. beg. in 1913).
5s '03 J-J $3,000c..........1923
  Sewer (Red. aft. 10 yrs. from iss.).
5s '04 J-J $3,200c..........1924
5½s'12 J-J 15,000..........1932
  Elec.-Lt.(Red. aft.10 yrs.from iss.).
5s '03 J-J $3,500c..........1923
5½s'08 J-J 1,000c..........1928
  Funding (Red. beg. in 1918).
5½s'08 J-J $12,300c..........1928
  Pav. & Grad. (Red. beg. in 1922).
5½s'12 J-J $20,500c..........1932
BOND. DEBT Mar 26 '15. $185,000
Assess. val. '14 (abt. act.).2,039,460
City tax rate (per $1,000) '14..$7.00
  INT. at Chemical Nat. Bk., N. Y.

State & Co. tax(per $1,000)'14 $11.00
Population in 1910............13,543
  INT. at Nat. City Bank. N. Y.

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	......	z617,566	......	639
Burley Ind. Sch. Dist. No. 1-	41,000	......	†2,156,493	†14.00	......
Coeur d'Alene (C), KootenaiCo.-	289,500	20,000	$3,406,044	$14.00	7,291
Dietrich Highway District,					
Lincoln Co --------------	50,000	None	$1,300,000	......	......
Driggs, Fremont County-----	30,000	......	†205,000	......	663
Emmett (C), Canyon County.	25,000	None	2,500,000	......	1,351
Emmett School District------	72,000	None	$1,300,000	$11.00	......
Fremont County ----------	79,800	12,805	$11,544,342	$11.00	24,606
Idaho Falls (C), Bingham Co.-	275,000	None	3,000,000	......	4,827
Kellogg (C), Shoshone Co.---	30,000	......	......	......	1,273
Madison County-----------	50,000	25,000	$7,837,934	$9.50	......
Meridian School District-----	48,000	5,000	$1,303,710	$5.00	......
Minidoka County----------	51,817	......	......	......	......
Mountain Home (V), ElmoreCo.	35,000	None	$965,091	$10.00	1,411
Mullan School District No. 12-	29,000	......	†1,896,500	†12.00	......
Payette Independent Sch. Dist.	50,000	None	†2,200,000	†13.50	......
Plummer Highway District---	45,000	......	†1,131,485	......	......
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	None	$1,000,000	$13.00	1,238
Salmon Independ. S. D. No. 1	51,000	15,696	$1,500,000	$7.00	......
Sugar Ind. Sch. Dist. No. 4.	32,600	None	$1,931,233	$10.00	......
Wallace Ind. Sch. D. No. 8--	55,000	None	†2,794,422	†5.50	......
Wardner-Kellogg Ind. S. D.					
No. 6 -----------------	31,000	2,000	$3,239,000	......	......

  (C) City. ()V Village. e 1911 figures. z 1912 figures. † 1913 figures.
§ 1914 figures. * Total debt.

State of Colorado.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 28 1861)----Feb. 28 1861
Admitted as a State (Act March 3 1875)--------Aug. 1 1876
Total area of State (square miles)----- ----------103,645
State Capital_____Denver
Governor (term expires Jan. 1917)_____Geo. A. Carlson
Sec'y of State (term expires Jan. 1917)_____John E. Ramer
Treasurer (term expires Jan. 1917)_____Allison Stocker
Auditor (term expires Jan. 1917)_____H. A. Mulnix

  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— % Payable	—Principal— When Due.	Outstand'g.
Insurrection, Leadville------	1897	4 M-S	Jan. 1 1922	$188,000
			Subject to call 1912.	
Insurrection bonds----------	1914	4 semi-ann	July 1 1944	525,600
Funding bonds-------------	1910	3	Dec. 1 1960	2,929,000

  INTEREST is payable at the Treasurer's office, Denver.
  TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named:

	Dec. 1 '14.	Dec. 1 '13.	Dec. 1 '12.
Outstanding warrants----------	$1,303,027	$1,050,347	$2,009,949
Certificates of indebtedness-----	151,459	63,730	19,600
Casual deficiency bonds--------	None	None	None
Funding bonds---------------	2,929,000	2,927,800	921,400
Insurrection bonds-----------	188,000	223,000	223,000
Other indebtedness-----------	*50,000	*84,000	*1,291,000
Total-----------------	$4,621,486	$4,348,877	$4,464,949
Net assets-----------------	1,314,374	1,493,250	1,574,404
Net debt-----------------	$3,307,112	$2,855,627	$2,890,545

  *Estimated interest due on certificates of indebtedness and warrants.

  The courts have declared constitutional the Act passed by the Legislature providing for a bond issue of $2,100,000 to refund warrants of 1887, 1888 and 1889, in accordance with an amendment to constitution adopted in Nov. 1910. V. 95, p. 1420.
  DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per $1,000, and the total State debt for the years named:

	Total Assessed Valuation.	State Tax (per $1,000)		Total Assessed Valuation.	State Tax (per $1,000)
1914	$1,311,210,345.00	1.39	1904	$342,170,703.00	$4.00
1913	1,306,690,407.00	1.39	1901	*165,874,288.00	4.10
1912	422,722,713.00	4.18	1900	216,776,356.00	4.10
1910	414,885,770.00	4.00	1890	220,544,664.62	4.00
1908	375,284,970.00	4.00	1880	73,698,746.29	6.00
1906	356,241,517.35	4.00	1877	43,453,946.36	5.35

  *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 "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, assist in defending the United States; and the amount of the debt contracted in any one year to provide for deficiencies of revenue shall not exceed one-fourth of a mill on each dollar of valuation of taxable property within the State, and the aggregate amount of such debt shall not at any time exceed three-fourths of a mill on each dollar of said valuation, until the valuation shall equal one hundred millions of dollars, and thereafter such debt shall not exceed one hundred thousand dollars, and the debt incurred in any one year for erection of public buildings shall not exceed one-half mill on each dollar of said valuation, and the aggregate amount of such debt shall never at any time exceed the sum of fifty thousand dollars (except as provided in section five of this article), and in all cases the valuation in this section mentioned shall be that of the assessment last preceding the creation of said debt. Provided, That, in addition to the amount of debt that may be incurred as above, the State may contract a debt by loan for the purpose of paying the principal and accrued interest of all the outstanding warrants issued by this State during and for the years 1887, 1888, 1889, 1892, 1893, 1894 and 1897, said debt to be evidenced by registered coupon interest-bearing funding bonds to an amount not exceeding $2,115,-000, or so much thereof as may be necessary to pay said warrants and interest thereon. For remainder of this section, as amended, see V. 89, p. 1363.
  Counties are prohibited from contracting debt by loan in any form, except for public buildings, roads and bridges, and such indebtedness is not to exceed in any one year $1.50 on each $1,000 in counties where the assessed valuation exceeds $5,000,000, and $3 on each $1,000 in counties the assessed valuation of which is less than $5,000,000; the aggregate indebtedness of any county for all purposes (exclusive of debts contracted before the adoption of the constitution) may not exceed twice the amount of the above limit, unless the question incurring such indebtedness shall be submitted to the qualified tax-paying electors: "but the bonds, if any be issued therefor, shall not run less than ten years, and the aggregate amount of debt so contracted shall not at any time exceed twice the rate upon the valuation last herein mentioned." Originally counties with a valuation of less than $1,000,000 were not entitled to this privilege. The constitution also provides that, with the approval of the tax-paying electors, counties might issue bonds in liquidation of certain indebtedness existing prior to Dec. 31 1886.
  School districts cannot incur debt without first submitting the proposition to the tax-payers; otherwise there is no limit given in the State constitution in their case. In April 1909 an Act was approved providing that the bonded indebtedness of any school district of the first or second class shall never in the aggregate exceed 5%, 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 of not exceeding 12 mills on each dollar of valuation in order to pay annual interest and extinguish debt within 15 years and in not less than 10 years. No debt can be created unless the question is first presented to the tax-paying electors, and the aggregate of the debt must never exceed 3% of valuation. Debts contracted for supplying water are excepted from the limit.
  TAXATION OF MUNICIPAL BONDS.—The Legal Department of the State advised us under date of Jan. 22 1912 that there is no law specifically exempting from taxation bonds issued by the State or any of its municipalities, "in case the same are found in the hands of individuals as owners."
  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. 100, p. 1675.
  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. No amendments to this law were made at the 1915 Legislature.

  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 $90,000c..........1926
  Funding Bonds.
6s A-O $6,000c.....Oct 1916
GEN. BD. DT Mar 25 '15. $96,000
Assessment debt (add'l)-- 29,500
Assess'd val. (abt.act.)-- 1,720,000
Total tax (per $1,000) '14--$26.15
  *INT. at Hanover Nat. Bank, N. Y.; on others at Kountze Bros., N. Y.

AURORA.
  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. 95, p. 869.)
BOND. DEBT Dec 1911--$227,000
  INT. at Nat. City Bank, N. Y.

BENT AND PROWERS IRR. DIS.
  Irrigation Bonds.
6s g '11 J-D$4,000,000c.June1 '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.

BIJOU IRRIGATION DIST.
  An irrigation district (P. O. Fort Morgan) in Morgan County.

6s '05 J-D$750,000c.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. Incorp. as a town Nov. 4 1871 and as a city April 18 1882.
  Reservoir Bonds (Tax-Exempt).
5s '10 A-O$100,000c....Oct 1 1925
  Water Bonds (Tax-Exempt).
4½s'05 J-J $75,000c....July 1 1920
4½s A-O 65,000c....Apr 1 1919
4s g J-J 50,000c....July 1 1915
  (Subject to call after July 2 1910.)
4½s'06 M-N$100,000c..May 1 1921
4½s'06 J-J 100,000c..July 2 1921
4½s'08J-J 30,000c....July 1 1923
5s '11 M-S 125,000c...Sept 1 1926
  Fire-Station (Red. beg. in 1914).
5s g '08 J-J $13,500c...July 1 1923
  Park Bonds (Tax-Exempt).
5s $7,500c.........
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.) 10,404,385
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 City Treas. office or Harris Trust & Sav. Bank, Chicago; and on 4½s due 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 $21,500c...June 1 1921
(Subject to call June 1 1911.)
BOND. DEBT Mar 20 '15 $76,500
Assess. val. '14 (abt. act.) 11,652,893
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).
4½s 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.........1923
GEN. BONDS May 6 '15 $450,000
Sidewalk & impt dt (add'l) $118,400
Assess. val. '14 (abt. act.). 4,163,438
Total tax(per $1,000) 1914.$25.30+
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 $11,000...July 21 1917
High-School Bonds.
4½s'02 M-S $11,000.........1922
Building Bonds.
5s '10 M-N$12,000.........1930
BOND. DEBT May 1 '15. $34,000
Floating debt Apr 1 '15 (est) $13,000
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.
In April 1914 this district 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 o' German Am. Trust Co. of Denver.
Water Bonds.
6s J-D $328,000c...June 1 '22-'31
BOND. DEBT Sept 1913..$825,000

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 $23,000c...Dec 1 1919
BOND. DEBT Mar 1915... $244,000
Assess. val. '14 (abt. act).11,670,425
State & Co. tax(per $1,000)'14..$8.50
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 $6,000c....Mar 1 1916
5s '10 M-N 45,000.........1930
(Subject to call beg. in 1920)
TOT. BD. DT. Mar 25 '15. $51,000
As'd val. '14 (abt.act.).....4,599,650
School tax (per $1,000) '14....$5.00
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-J *80,000c....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 g '06 A-O *170,000c....Apr 2 1926
4s '13 J-D 100,000c....Oct 1 1928
4s '14 F-A *16,500c....Feb 16 1934
City-Hall Bonds.
4s g '01M-S $18,000c....Sept 3 1916
4s '13 J-J $40,000c....July 1 1918
Refunding City-Hall Bonds.
4s '13 A-O $52,100c....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$290,000c....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 Mar 25 '15$1,651,600
Assessment debt (add'l) 91,336
TOTAL DEBT Mar 25 '15 1,742,936
Assess. val. '14(abt. act.).38,079,220
City tax (per $1,000) 1914.....$6.70
*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 1914 was $6,330,579; of this amount $3,193,735 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 *$8,000c.....Dec 1 1916
(Subject to call after Dec 1 1906.)
4½s'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-D *$250,000c....July 1 1930
BOND. DEBT Apr 12 '15 $480,000
Assess. val. '14 (abt. act.) 42,846,980
School tax (per $1,000) 1914...$5.00
*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.)
5½sg J-J $10,000c....July 1 1932
(Subject to call aft. July 1 1922.)
Refund. (Red. beg. aft. Oct. 1 '24.)
5s '14 --- $83,000c....Oct 1 1934
Water Bonds.
5s A-O $60,000c....Oct 1 1924
(Subject to call aft. Oct 1 1919.)
5½sg 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.)
BOND. DEBT Apr 1915... $285,000
Sinking fund.............. 1,509
Assess. val. 1914........ 2,127,115
INT. pay. at Kountze Bros., N.Y.

DENVER.
Denver is situated in Denver Co. Incorp. Nov. 7 1861. All bonds are taxable. Under Rush Amendment to constitution (Chap. 46, Laws of 1901), adopted Nov. 7 1902, this city and various suburban towns have been united to form what is known as 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 old county of Arapahoe not incl. in new city and co. of Denver. State Supreme Ct. on Feb. 27 1903 upheld constitutionality of 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. On May 17 1910 a proposition to grant a new franchise to the company was defeated, and on Sept. 6 1910 $8,000,000 bonds for a municipal plant were voted. V. 91, p. 665; V. 92, p. 1386; V. 96, p. 1569, 1784. These bonds were offered without success Apr. 2 1915. V. 100, p. 1280. 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'm($26,200 yrly on J'ly 2.)
4s g '06 J-J $186,200....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.
5s '13 F-A$260,000c....Aug 15 1923
GEN. BD. DT. Dec 31 '14 1,669,709
Park&local impt bds(add'l) 6,858,000
Sinking fund (gen'l bonds) 821,175
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)'15..$11.90
Population in 1910 (Census).213,318
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 98 of old County of Arapahoe. Principal and int. of bonds of each of the old districts remains a charge against district which voted such bonds. Bonds below are all that are now outstanding against the district. All bonds are tax-exempt.
Dist. No. 7 (Red. beg. in 1907).
4½s'97 M-S $1,000c....Sept 1 1917
Dist. No.17 (Red. aft.10 yrs.fr.iss.)
4½s'97 J-D $15,000c....Dec 20 1917
4s '97 M-N 55,000c....May 15 1917
Dist. No. 21 (Red. beg. in 1908).
5s '08 M-S $7,000c....Mar 15 1918
BOND. DEBT Mar 20 '15 $78,000
Assess. val. '14 (abt. act)403,866,385
School tax (per {General $2.00
$1,000) 1914{Special $1.81
{Teachers' fund .02
Population in 1914.........220,000
INT. at any bank in Denver and at Kountze Bros., N. Y.

DENVER—GREELEY VALLEY IRRIGATION DISTRICT.
A district is Adams and Weld counties. Interest coupons in default. V. 92, p. 476 and 972.
6s '09 J-D $2,000,000..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.
Int. coupons in default. V. 92, p. 476,972. Of total bonds given below, $417,000 have been issued to date of statement. A large percentage of these bonds has been deposited with Chi. Title & Tr. Co. as trustee under a plan of reorganization of the affairs of Denver Reservoir Irrigation Co., the Farmers Reservoir Irrigation Co. and subsidiary companies.
6s '09 J-D $1,250,000....1920-1929
INT. payable at Co. Treas. office.

DURANGO.
This city is the county seat of La Plata County. Incorporated 1881. City manager plan of government adopted Apr. 6 1915. V. 100, p.1371. Bonds are taxable. Pop'n 1910, 4,686.
Water Bonds (Red. beg. in 1913).
5s M-S $150,000c....Mar 3 1918
Ref. Water Bds. (Red. beg. 1914.)
5s '04 J-D $105,000c....Dec 1924
Ref. Bonds (Red. beg. in 1916).
4½s'06 J-D $37,000c....June 1 1926
GEN. BD. DT. Apr 1 '15.. $292,000
Assessment debt........... 37,750
Water debt (incl.)......... 277,000
Assess. val. '14(abt. act.)..4,615,621
Total tax (per $1,000) '14 ....$17.20
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. Mar. '15... $85,000
Cash on hand.............. 7,843
Sidewalk bonds (additional) 34,500
General warrants.......... 45,736
Assess. val. '14 (actual)..1,669,461
INT. on general bonds at City Treasurer's office and at Harris, Forbes & Co., N. Y.; on sidewalk bonds at City Treas. office or Kountze Bros., N. Y.

FLORIDA MESA IRRIG. DIST.
This district is in La Plata Co.
6s '10 J-D$1,060,000..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 $59,000c....Nov 4 1915
Water Bonds.
4½s g A-O $160,000c....Dec 1 1918
(Subject to call Dec. 1 1913)
4½s A-O *$75,000c....Oct 15 1924
(Subject to call Oct 15 1919)
Park Bonds.
4½s ---- $10,000.............
BOND. DEBT Mar 25 '15. $304,000
Assess. val. '14 (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.10yrs.fr.iss.)
5½s 03 J-J *$3,000c....July 1 1918
5½s '08 M-S 53,500c....Sept 1 1923
Elec.-Lt. Bds.(Red. beg. in 1916).
5s '06 J-J $7,500c....July 1 1921
GEN. BDS. Mar 24 '15... $64,000
Assessment debt (add'l).... 46,500
Sinking fund.............. 1,830
Assess. val. 1914 (abt.act.) 2,159,424
Total tax (per $1,000) 1914..$24.605
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 Apr 9 1915 $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-'07A-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 '10 M-S 20,000c....Sept 1 1924
GEN. BD. DT. Apr 6 1915 $130,000
Sewer Dist. bonds (add'l).....30,300
Floating debt.............. 13,000
Assessed valuation 1914 --- 687,518
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$11,500.........1932
Building Bonds(Red.beg.in 1932).
5s '12 J-D $25,500.........1942
BOND. DEBT Apr 1914...$37,000
Assess. val. '13 (abt. act.).2,680,333
INT. at Kountze Bros., N. Y.

GARFIELD COUNTY.
County seat is Glenwood Springs.
Ref. Bds. (Red.aft.10 yrs.fr.issue)
5s '13 s-an $166,300.........1933
Funding (Red. aft. 10 yrs. fr. iss.
6s '14 A-O $52,000....Oct 1 1934
BOND. DEBT May 3 '15 $218,300
Assess. val. '14 (abt. act.)..18,749,480
State & Co. tax(per $1,000)'14..$8.79
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 $110,000....July 1 1929
BOND. DEBT Jan 1915.. $170,500
Water debt (included)..... 140,000
Assess. val. '13...........464,750
Population in 1910.........2,019

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 May 1915..$157,000
Warrants outstanding..... 11,922
Sinking fund.............. 2,824
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. Population1910, 7,754.
Water Bonds.
6s A-O $50,000c....Apr 1 1923
5s '11 J-J 459,000....July 1 1926
(Subject to call beg. July 1 1921.)
5s ----$22,000 ....
Ref. Water (Red. beg. in 1919).
5s '09 J-J $65,000c.........1929
GEN. BD. DT. Mar 26 '15 $587,000
Assessment debt (add'l).... 194,250
Floating debt.............. 24,641
Assess. val. '14 (act.)....6,882,783
City tax rate (per $1,000) '15..$8.00
INT. on water bonds of 1911 at Kountze Bros., N. Y. City.
‡These bonds were due Dec. 1 1914 but were extended by holder and are now payable 20% annually.

GRAND JUNCTION SCH. DIST.
5s '08 J-J $15,000.....Jan 2 1923
(Subject to call Jan. 2 1913)
5s '09 J-J 42,500....July 1 1939
(Subject to call July 1 1924)
Building (Red. beg. 10 yrs. fr.issue)
5s '11 M-N$24,500.....May 1 1941
Refdg. (Red. beg. 10 yrs. fr. issue).
5s '11 J-J *$31,500....June 1 1931
BOND. DEBT May 1915- $113,500
Total assessed val. 1914...8,385,801
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$380,000c.......1921-1930
BOND. DEBT Mar 26 '15.$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. Incorp. as a town May 29 1871 and as a city of the second class Mch. 1 1886. All bonds are tax-exempt.
Water Bonds (Red. beg. in 1916).
4½s '06 A-O$315,000c....Apr 2 1921
Refunding Water Bonds.
5s '09 M-S $40,000c.........1929

GREELEY—(Concluded)—
City-Hall Bds. (Red. beg. in 1917).
5s '07 M-S $17,000c....July 1 1922
GEN. BD. DT. Mar 25'15 $17,000
Water debt (additional)___ 355,000
Ass'd val,'14(abt.act.)___8,853,730
Total tax (per $1,000) 1914...$19.10
Population in 1910 (Census)...8,179
INT. on refdg. bonds at N. Y. Tr.
Co., N. Y.; water-works bonds at
Hanover Nat. Bk., N. Y.; city-hall
bonds at Greeley Nat. Bank, Greeley.

GREELEY SCH. DIST. NO. 6.
4½s ___ $17,500c_____1921
(Subject to call.)
4½s ___ $23,500c_____1917
(Subject to call.)
4½s ___ $16,000c_____1921
(Subject to call.)
5s '10 A-O $62,000c_____1931
(Subject to call.)
5s '12 M-S $41,500c___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$5,100,000c..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 ___ $33,125c...Dec 1 1921
Refunding (Red. beg. in 1918).
5s ___$27,800c_____1928
BOND. DEBT Apr 1 1914 $60,925
Warrants outstanding___ 14,000
Cash on hand___ 4,040
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$343,800c_____1919
(Subject to call 1909.)
BOND. DEBT Apr 1914__ $343,800
Assess. val.'13 (abt. act.).14,564,800
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$107,700c_____1920
4s J-J 37,000c_____1922
BOND. DEBT Mar 31 '15.$144,700
Assess. val. 1914___ 909,955
State&Co.tax (per$1,000)'14..$17.60
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$650,000c.Dec 1 '20-'29
BOND. DEBT Apr 1 1914.$650,000
Assess. val.'13 (act. val.)__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.
5½s M-S $31,000c_____1922
(Subject to call after 1917)
6s M-S $18,000c_____1923
6s F-A 15,000c_____1920
6s M-S 8,000c_____1921
Sewer Bonds.
6s Apr $22,000c_____1929
BOND. DEBT Mar 1915...$94,000
Sinking fund___ 7,000
Assess. val.'14 (full val.)___750,000
Tax rate (per $1,000) 1914___$16.00
Population in 1910___ 962

JULESBURG IRRIGATION DIST.
A district in Sedgwick County.
6s '04 A-O$465,000c..Oct 1 '15-'24
6s '10 J-D 150,000c_____1921-1930
BOND. DEBT Mar 1915..$615,000
Assess. val.'14 (½ act.)___ 805,986
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 paid
regularly paid. Pop'n 1910, 10,600.
County (Red. beg. Nov. 15 1911).
4s A-O$360,000...Nov 15 1921
BOND. DEBT May 1915..$360,000
Assess. val.'14 (abt. act.).13,685,865
State & Co.tax (per $1,000)'14.$16.20
INT. at Kountze Bros., N. Y.

LAMAR.
This town is in Prowers County.
Inc. in 1886. Pop'n 1910, 2,977.
Sewer Bonds.
6s ___$67,500c_____
Sidewalk Bonds.
6s ___$28,000c_____
Water-Works Bonds.
5s&6s ___$202,000c_____
Town-Hall Bonds.
5s ___$5,000c_____
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
INT. at office of Town Treas. or at
Chemical Nat. Bank, N. Y. City.

LAMAR SCH. DIST. NO. 14.
5s '01 J-J $5,000c...July 1 1916
5s '02 A-O 5,000c...Oct 1 1917
5s '06 J-J 9,000c...July 3 1921
(Subject to call after July 3 1911.)
6s '11 M-S $23,500...Mar 1 1951
(Subject to call after Mar. 1 1931.)
BOND. DEBT May 15 '15 $41,500
Assess. val.'14 (abt. act.).3,357,873
School tax (per $1,000) 1914...$8.48

LA PLATA COUNTY.
County seat is Durango. All
bonds are tax-exempt.
Ref. (Red. aft. 10 yrs. from issue)
4½s'01 M-S $91,500c...Mar 1 1921
4½s'03 s-a 35,000c_____1921
BOND. DEBT May 6 1915 $126,500
Assess. val.'14 (abt. act.) 15,284,096
State&Co.tax (per$1,000) '14...$7.20
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 $93,000c...July 1 1928
GEN. BD. 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).
4½s'11 J-J $155,000c_____1931
BOND. DEBT Mar 25 '15 $155,000
Assess. val.'14 (abt. act.)..39,795,045
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 Constr. Bds.(Tax-free)
6s '11 J-D $480,000c_____
(Due 11 and before 20 years)
BOND. DEBT Mar 25 '15.$480,000
INT. in Sterling or at 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 up-
held the city's right to build a munici-
pal light and power plant outside of
city limits by issuing warrants pay-
able out of the net earnings of the
plant. Of $41,500 warrants issued
Jan. 1 1912 to build municipal power
plant for lighting city. $28,500 has
been paid and $11,000 placed in the
bond sinking fund, with a cash bal-
ance in the treasury besides, this hav-
ing been done with the net proceeds
of the plant. Pop'n 1910, 4,256.
Water Bonds.
4s '02 J-J $110,000c...Jan 1 1917
(Subject to call Jan. 1 1912.)
5s '06 J-J $12,000c...July 2 1921
(Subject to call after July 2 1916.)
4½s'10J-J $165,000c...Jan 1 1925
(Subject to call after Jan 1 1920.)
5½s'10F-A $35,000c...Aug 1 1925
Electric-Light Bonds.
5s '11 A-O $46,000c...Oct 1 1926
(Subject to call after Oct. 1 1916.)
GEN. BDS. Apr 27 '15...$368,000
Sinking fund (water)___ 10,000
Assessed val. '14(abt. act.) 4,361,630
City tax (per $1,000) 1914___ $6.00
INT. on all bonds, except refund-
ing water bonds, at Hanover Nat.
Bank and City Treas. office.

LONGMONT SCH. DIST. NO. 17.
Building Bonds (Tax-Exempt)
4½s'00 J-D $11,000c_____1915
(Subject to call beg. in 1905.)
4½s'03 J-D 15,000c_____1918
(Subject to call beg. in 1908.)
4s '06 J-D $25,000c...June 1 1921
(Subject to call after June 1 1911.)
5s '11 M-S $25,000c..Mar 1 '26-'41
BOND. DEBT Apr 1 1915...$63,000
Assess. val.'14 (abt act)___6,807,889
School tax (per $1,000) 1914___$7.50
Population in 1914 (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 M-N$13,000c...Nov 1 1927
Refunding Water Bonds.
5s F-A $10,000c...Aug 1 1920
(Subject to call Aug. 1 1915.)
5s M-N$50,000c...Nov 1 1931
(Subject to call Nov. 1 1921.)
BOND. DEBT April 1915___75,000
Assess. val.'14 (abt. act.)..2,693,140
Total tax (per $1,000) 1914...$19.00
Population in 1910___ 3,561
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 J-D $39,000c...June 1 1934
(Subject to call after June 1 1924.)
Sewer Bonds.
5s A-O $8,000c...Oct 15 1918
Water (Red. aft. 10 yrs. from issue)
5s '12 M-S $40,000c....Mar 1 1927
5s '13 A-O 10,000c...Oct 1 1928
(Subject to call after Oct. 1 1923.)
Refunding Bonds.
5s ___$20,000c...Jan 1 1928
BOND. DEBT May 13 '15 $156,000
Assess. val.'15 (abt. act.)..2,427,560
Total tax (per $1,000) 1915...$18.83
INT. at Town Treas. office or at
Chemical Nat. Bank, N. Y.

MESA COUNTY.
Grand Junction is the county seat
Refund. (Red. beg. in 1911).
4½s M-N$38,000c...May 1 1921
BOND. DEBT Dec 31 '14 $38,000
Floating debt___ 69,000
Cash in treasury___ 52,272
Assess. val. '14 (abt.act.)..28,026,785
State&Co.tax (per $1,000) '14...$6.30
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 $88,000c_____1930
BOND. DEBT March 1915.$188,000
Assessed valuation 1914___254,788
INT. at Nat. Park Bank and
Kountze Bros., both of N. Y. City.

MONTEZUMA VALLEY IRR. D.
An irrigation district in Monte-
zuma Co. Pop'n '13 (est.) 2,700.
Irrigation Bonds.
6s '06 J-D $556,500c ...1917-1926
(V. 82, p. 1228, for maturity.)
6s '06 J-D 123,500c ...1917-1926
Canal Bonds.
6s '10 J-D 125,000c..Dec 1 '21-'30
BOND. DEBT Mar 29 '15. $805,000
Floating debt___ 106,500
INT. at office of County Treasurer
or at Nat. Bank of Commerce, N. Y.

MONTROSE.
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-J $10,000...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
5s '15 A-O 90,000c...Apr 1 1930
(Subject to call begin. April 1 1925.)
Refunding Bonds.
4s J-J $27,400...July 1 1930
TOT. BD. DT. Apr 1915-- $237,400
Water debt (included)___ 210,000
Assessed valuation 1914___3,416,000
Real value (estimated)___5,000,000
INT. in N. Y. City at Kountze
Bros. and the Chemical Nat. Bank.

MONTROSE COUNTY.
County seat is Montrose.
Refunding Bonds.
5s '13 F-A$118,000c....Feb 2 1933
(Subject to call Feb 2 1923.)
5s '13 J-D $20,000c...Dec 1 1923
BOND. DEBT Mar 29 '15 $138,000
Assess. val. '14 (abt.act.)..14,632,000
State&Co.tax (per $1,000) 1914 $9.36
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 $400,000c..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 fore-
going debt is against the district as a
whole, while there are two mort-
gages 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 Mar 25 '15-$140,000
Floating debt Apr 1 1914___ 58,636
Population in 1914 (est.)___300
INT. at Co. Treas. office in Delta.

NORTH STERLING IRR. DIST.
A district (P. O. Sterling) in
Logan County.
Farson, Son & Co. win bond suit.
V. 99, p. 1846.
Ditch and Reservoir Bonds.
6s'09 J-D $2,080,000c..June 1 '20-'29
BOND. DEBT Mar 1915.$2,080,000
INT. payable at County Treasurer's
office in Sterling or at office of Far-
son, 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 $30,000c....July 1 1927
Sewer Bonds.
6s '13 M-S $12,873.16_____
BOND. DEBT March 1915.$42,873
Warrant debt Oct 1914___ 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$10,000c....Nov 1 1925
(Red. in numerical order by call of
City Treasurer.)
Water Bonds (Red. beg. in 1921.)
6s '11 J-J $65,000c....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$900,000c..Dec 1918-'28
6s '09 J-D $175,000c..Dec 1 '19-'29
BOND. DEBT Mar 26 '15$1,075,000
Floating debt Oct 6 1914___ 250,000
Tax rate (per acre) 1915___$11.60
INT. at First Nat. Bank, Chicago.

OTERO IRRIGATION DIST.
This district is in Otero County.
6s ---$270,500c_____1921
6s --- 160,000c ---1918-1926
6s --- 40,000c ---1920-1928
6s '10 F-A 300,000c ---1922-1930
BOND. DEBT Mar 23 '15.$770,500
INT. payable at County Treas-
urer's office or in New York.

PALISADE IRRIGATION DIST.
This district is in Mesa County.
6s '05 A-O$160,000c ---1916-1925
6s '11 J-J 88,000c ---1921-1930
BOND. DEBT Apr 2 '15.-$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 $72,000c....June 1 1920
BOND. DEBT Mar 25 '15.-$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$367,600c...May 1 1920
BOND. DEBT Jan 1 1915. $367,600
Floating debt___ 55,489
Assess. val. '14 (abt. act.).6,912,515
State&Co.tax (per$1,000) '14...$16.89
INT. payable in N. Y. at Kountze
Bros. and at office of County Treas.

POWERS CO. SCH. DIST. NO. 6.
Post office is Holly.
Bldg. (Red. beg. 15 yrs. from issue).
6s '15 F-A $30,000c....Feb 1 1935
TOTAL DEBT_____(?)

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.
4½s'03 J-D$150,000c...Dec 1 1918
5s '14 J-J $202,000c...Jan 2 1929
(Subject to call after Jan. 2 1924.)
4½s'06 J-J 884,000c...Jan 2 1931
(Subject to call after Jan 2 1916)
Refunding Sewer Bonds
4½s'05 J-D $43,000c...Dec 1 1925
(Subject to call Dec. 1 1915.)
Funding Bonds.
5s '14 M-S $385,000c...Mar 1 1929
Bridge and Viaduct Bonds.
5s '03 J-D$120,000c...Dec 1 1918
4½s'07 J-D 136,000c...June 1 1927
(Subject to call after June 1 1917.)
Statement of Debt March 25 1915.
General bonded debt___ $684,000
Water debt (special,add'l) 1,236,000
Park debt (special, add'l)_ 350,000
Storm-sewer debt (special,
additional)___ 115,000
Paving district debt (spe-
cial, additional)___ 188,000
TOT. BD. DT. Mar 25 '15$2,573,000
Sinking funds___ 79,489
Value of city prop'y, 1913_ 421,537
Assessed valuation, real..27,457,465
Assessed val., personal___ 6,436,866
Total val. 1914 (act. val.) 33,894,331
Tax rate (per $1,000) 1914—
Northside_____$31.39
Eastside_____ 31.39
Southside_____ 31.39
Bessemer_____ 30.99
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.
4½s'11 F-A$100,000c...Aug 1 1931
4½s'11 F-A 30,000c...Aug 1 1931
(Subject to call Aug. 1 1921.)
4s --- M-S $18,000c...Sept 1 1920
(Subject to call.)
Refunding (Red. beg. in 1912).
4½'11 --- $126,000c...Aug 1 1931
BOND. DEBT Mar 31 '15 $274,000
Sinking fund___ 2,148
Floating debt___ 65,262
Assess. val. '14 (abt. act.) 21,074,178
School tax (per $1,000) 1914___$7.60
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
4½s J-D$190,000_____1931
(Subject to call 1921.)
4s '04 F-A $84,000c...Aug 1 1919
(Subject to call Aug. 1 1909.)

Column 1

PUEBLO SCH. DIST. NO. 20 *(Con.)*
Funding Bonds.
4½s'11 F-A $35,000..Subj to call '21
Refunding Bonds.
4½s'97 M-S $30,000c........1917
(Subject to call after 1907.)
BOND. DEBT Oct 14 '14 $339,000
Ass'd val. '14 (abt. act.)..24,550,056
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).*
4s '09 F-A$350,000....Feb 1 1929
BOND. DEBT Apr 1914.. $350,000
Assess. val. '13 (abt. act.).60,305,249
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.
Bonds are tax-free. Pop. '10, 6,563.
Funding and Refunding Bonds.
5s F-A$119,000c....Aug 1 1919
(Subject to call Aug 1 1909)
4s F-A $17,800c....Aug 1 1919
(Subject to call Aug 1 1909)
BOND. DEBT Mar 25 '15 $136,800
Sinking fund................7,826
Assess. val. '14 (abt. act.) 10,479,305
State&Co.tax(per $1,000) '14..$9.09
INT. at Kountze Bros., N. Y. C.

RIVERSIDE IRRIG. DIST.
A district (P. O. Fort Morgan) in
Morgan, Logan and Weld counties.
6s '07 J-D$747,500c.July 1 '18-'27
6s '10 J-D 300,000c....1920-1930
BOND.DEBT Mar 26 '15 $1,047,500
INT. payable at Nat. Bk. of Com-
merce, N. Y. City, or at Co. Treas-
rer's office in Ft. Morgan.

ROCKY FORD.
This city is in Otero Co. Incorp.
Aug. 10 1887. Pop'n 1910, 3,230.
Water Bonds.
'06 J-D$100,000c...June 5 1921
(Subject to call after June 1916)
5½s F-A $7,000c....Aug 1919
6s '11 J-J 50,000c...Jan 1 1925
(Subject to call after Jan 1 1920).
Refund. *(Red.aft.10 yrs.from issue)*
6s '14 $15,000............1934
GEN. BD. DT. Mar 25' 5. $172,000
Assess. val. 1914.......2,721,180
INT. payable at Kountze Bros.,
N. Y., or at City Treasurer's office.

SAN ARROYA IRRIG. DIST.
This district (P. O. Fort Morgan)
is in Morgan Co. Bonds in default.
6s '08 J-D$235,000c..Sept 1 '19-'28
BOND. DEBT Mar 28 '15..$235,000
INT. at County Treasurer's office.

SAN JUAN COUNTY.
County seat is Silverton.
Ref. Bds. *(Red. beg. in 1909).*
6s J-J $96,000c....Jan 1 1919
School District Bonds.
6s '05 J-J $10,000c....July 1 1920
(Subject to call July 1 1910.)
5s '11 s.-a. 60,000c....July 1 1931
(Subject to call July 1 1921.)
Co. bond. debt Mar 27 '15.. $96,000
Sch. dist. bonds (add'l).... 70,000
Assess. val. '14 (abt. act.) 4,748,555
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).*
6s '09 J-D$530,000c 1920-1929
6s '12 J-D 170,000c....1920-1930
BOND. DEBT Apr 5 1915..$700,000
INTEREST is payable at County
Treasurer's office in Saguache and at
Kountze Bros., N. Y. City.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain civil divisions in
the State of Colorado which are not represented among the foregoing.

Location—	Bonded Debt	Floating Debt	Assessed Valuation	Tax p. $1,000.	Pop'n 1910
Antonito (T), Conejos County	$23,000	$3,000	a$325,000	-----	681
Arvada, Jefferson County	40,000	None	f125,000	-----	840
Ault (T), Weld County	27,000	None	f360,030	†11.50	569
Bent County High Sch. Dist.	35,000	------	--------	-----	----
Brush (C), Morgan County	82,000	------	*257,000	*28.00	997
Conejos County	d86,000	15,000	11,426,446	†7.833	11,285
Cortez (T), Montezuma Co.	54,000	3,000	f399,000	†16.50	----
Cripple Creek Sch. Dist. No. 1.	62,000	120,136	--------	-----	----
Del Norte (T), Rio Grande Co.	$40,000	------	--------	-----	840
Delta County	71,700	11,655	a14,811,135	-----	13,688
Delta School District	54,900	2,500	*1,480,000	-----	----
Eagle County	57,000	None	†6,832,232	†9.30	2,985
Fort Lupton (T), Weld Co.	53,864	None	z588,150	-----	614
Fountain (T), El Paso County	55,000	------	*105,000	-----	431
Fowler (T), Otero County	54,000	8,000	a600,000	a21.00	529
Goldfield (C), Teller County	37,000	36,000	a722,000	a35.00	1,112
Hillrose Irrigation District	70,000	None	--------	-----	----
Holly (T), Prowers County	63,000	None	f600,000	†17.00	721
Holyoke (T), Phillips County	33,000	None	f480,000	†12.61	659
Hotchkiss (T), Delta County	78,000	None	f193,000	*73.00	608
Hugo (C), Lincoln County	32,000	None	--------	-----	4,510
Idaho Springs, Clear Creek Co.	75,000	None	f766,950	f54.75	2,154
La Junta School Dist. No. 11.	78,500	None	†5,351,967	†8.60	----
Larimer Co. S. D. No. 5.	44,000	------	9,545,005	-----	----
Leadville, Lake County	None	251,000	c2,106,527	c52.00	7,508
Meeker (T), Rio Blanco Co.	60,000	5,447	†679,651	†28.50	807
Mosca Irrigation District	75,000	1,000	a215,742	a48.00	----
Phillips County	42,800	None	a7,368,879	a5.24	3,179
Ridgway (T), Ouray County	30,000	None	a265,125	a21.69	376
Rifle (T), Garfield County	70,000	None	a690,700	-----	698
Rio Blanco County	29,000	None	a4,836,838	-----	2,332
Salida (C), Chaffee County	50,000	None	a3,048,000	-----	4,425
Salida School District No. 7	244,000	None	a11,670,425	a15.00	----
Steamboat Springs, Routt Co.	99,200	2,500	†1,150,095	†18.00	1,227
Weld County Sch. D. No. 37	160,000	------	*3,215,620	*20.00	------

Column 2

SAN MIGUEL COUNTY.
County seat is Telluride. Bonds
are tax-free. Pop'n 1910, 4,700.
Ref. Bds. *(Red. beg. in 1913).*
6s J-J $74,000c....Jan 1 1923
Road *(Red. beg. 10 yrs. from issue).*
6s '02 A-O $4,000c....May 15 1922
6s A-O 20,000c....Oct 1 1922
BOND. DEBT Apr 10 '15 $98,000
Assess. val. '14 (abt. act.) 9,527,910
State&Co.tax(per $1,000) '14..$11.14
INT. at Kountze Bros., N. Y. C.

SILVERTON SCH. DIST. NO. 1.
A district in San Juan County.
Population 1910, 2,300.
5s '05 J-J $10,000c....July 1 1920
(Subject to call after July 1 1910)
5s '11 J-D $60,000c....June 1 1931
(Subject to call after June 1 1921.)
BOND. DEBT Mar 25 '15.. 4,872,546
Assess. val. '14 (act. val.)..4,872,546
School tax (per $1,000) 1914...$4.75
INT. at First Nat. Bank, Silver-
ton, 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.
5s '06 --- $45,000c...Jan 1 1921
5s '06 --- 5,000c...June 1 1923
5s '08 --- 10,000c...Aug 1 1923
5s '09 --- 25,000c...Aug 1 1924
5s --- 56,000c...Mar 15 1934
Sewer Bonds.
6s '08 --- $40,000c...Nov 1 1919
6s '10 --- 14,000c...Nov 1 1920
GEN. BD. DT. Apr 1 '15.. $195,000
Assess. val. '14 (abt. act.)..2,241,180
Total tax (per $1,000) 1914...$7.50
INT. is payable at City Treasurer's
office or at Kountze Bros. in N. Y.

TRINCHERA IRRIG. DIST.
This district is in Castilla County.
6s '11 J-D$617,000c....Apr 1 '22-'31
BOND. DEBT March 1915.$617,000
Assess. val. '14 (40% act.) 1,120,000
Total tax rate (per $1,000)'14..$15.00
INT at County Treasurer's office
or at Guaranty Trust Co., N. Y.

TRINIDAD.
This city is in Las Animas County.
Inc. Dec. 30 1879. Pop. '10, 10,204.
Water-Works Bonds.
4½s'06 M-S $225,000c....Mar 1 1921
(Subject to call 1916.)
5s '13 J-J $45,000c..........1928
Refunding Water Bonds.
5s '12 A-O $365,000c....Apr 1 1932
(Subject to call after Apr 1 1922.)
Street and Bridge Bonds.
4½s'05 M-N$82,000c..........1925
(Subject to call 1915.)
TOTAL DEBT Mar 26 '15 $717,000
Sinking fund................50,000
Assessed valuation 1914...10,591,000
Tax rate (per $1,000) 1914....$9.80
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.
4½s'95 --- $17,500c..........1915
4½s'02 --- 17,000c..........1917
4½s'04 --- 12,000c..........1919
4½s'06 --- 35,000c..........1919
4½s'07 --- 20,000c..........1921
4½s'10 J-J 100,000c..........July 1 1925
BOND. DEBT Mar 1915.. $200,000
Assess. val. '14 (abt. act.) 9,800,000
School tax (per $1,000) 1914..$8.60
Population in 1913 (est.)......14,000
INT. at County Treasurer's office.

VICTOR.
This city is in Teller County. Inc.
as a town May 15 1894; city of
second class March 3 1898.
Water Bonds.
-s --- $34,000c....May 1 1923
-s --- 350,000c....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....$7.50
Population in 1910..........3,162
INT. at Kountze Bros., N. Y.

Column 3

Location—	Bonded Debt	Floating Debt	Assessed Valuation	Tax p. $1,000.	Pop'n 1910.
Westminster (T), Adams Co.	28,000	None	†400,000	$1,000.	----
Wray (T), Yuma County	35,000	None	a600,000	-----	1,000

(C) City. (T) Town. c 1909 figures. e 1910 figures. f 1911 figures.
* 1912 figures. † 1913 figures. a 1914 figures. z 1915 figures. ‡ Total
debt. d County divided 1-3 of above indebtedness belonging to Alamosa
County.

State of Utah.

ITS

DEBT, RESOURCES, &c

Organized as a Territory (Act Sept. 9 1850)....Sept. 9 1850
Admitted as a State....Jan. 4 1896
Total area of State (square miles)....84,844
State Capital....Salt Lake City
Governor (term expires 1st Monday Jan. 1917)..Wm. Spry
Secretary (term expires 1st Monday Jan. 1917)DavidMattson
Treas. (term exp. 1st Monday Jan. 1917).Jesse D. Jewkes
Auditor (term exp. 1st Monday Jan. 1917).Lincoln G. Kelly

LEGISLATURE meets biennially in odd years on the second Monday in
January, and sessions are limited to 60 days.

DEBT OF STATE.—The loans outstanding are as follows:

LOANS— Name and Purpose.	%	Interest Payable	When Due.	Principal Outstand'g.
Refunding bonds........c.1898	3½	J & J	Sep. 1 1918	$150,000
do do c.1900	3¼	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	750,000
do do do c.1914	4	J & J	Jan. 1 1924	250,000
do do do c.1915	4½	J & J	April 1 1935	650,000

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 1898 and 1900 at the U. S. Mtge. & Trust
Co., N. Y. 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 May 1915 was $3,060,000. Sinking fund April 1 1915,
$550,000.

TAX VALUATION.—In 1914 the total assessed valuation was $221,-
611,412; in 1913 it was $213,859,715; in 1912, $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 1914
was $8.00.

TAXATION OF MUNICIPAL BONDS.—The Secretary of State advised
us under date of December 11 1911, that he could find no statute which
expressly exempts from taxation bonds, notes or other evidences of indebted-
ness 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 con-
strued 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 univer-
sity) 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.
5s '12 Apr $60,000c....Apr 1 1932
(Subject to call April 1 1922.)
BOND. DEBT May 1 '15.. $60,000
Floating debt..............24,700
Assessed valuation 1914...5,968,778
INT. at Bank of American Fork.

BEAVER.
This city is in Beaver County.
Water *(Red. begin. May 1 1934.)*
6s '14 M-N$30,000....May 1 1934
TOTAL DEBT..............(?)
Population in 1910..........1,899

BEAVER CO. HIGH SCHOOL
DISTRICT NO. 2.
Post office is Milford.
6s '14 F-A $50,000....Aug 15 1934
TOTAL BONDED DEBT....(?)

BLUE BENCH IRRIG DIST. NO.1.
A district in Wasatch County.
6s 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).*
4½s'12 J-D$175,000c....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. DISTS.
Building Bonds.
-s $21,500..........
4½s'12 F-AS200,000c....Feb 1 1932
TOT. BD. DT. Mar 25'15 $221,300
Sinking fund................
Assessed valuation 1914...12,358,857
Real valuation (est.)......25,000,000
INT. at Harris Tr. & Sav. Bk., Chic.

BRIGHAM CITY.
This city is in Box Elder County.
Electric lights bonds........$30,000
General bonds.............. 8,000
Water-Works Bonds.
5s '12 F-A $35,000c....June 1 1932
BOND. DEBT Mar 25 '15 $73,000
Assess.val.'14(abt.3-5act.)1,091,391
Tax rate (per $1,000) 1914...$39.95
Population in 1910..........3,689

Column 4

CACHE COUNTY SCH. DIST.
Building Bonds.
5s '07 J-J $19,750c....July 1 1927
(Subject to call beg. in 1912.)
4½s'11 J-J 150,000c....July 1 1931
(Subject to call beg. in 1921.)
BOND. DEBT Mar 25 '15 $169,750
Assess.val.'14 (¼ act. val.).7,776,000
School tax (per $1,000) 1914...$9.75
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.
5s '09 M-N$40,000....May 1 1929
Road and Bridge Bonds.
5s '11 J-J $30,000....June 1 1930
(Subject to call after July 1 1920.)
BOND. DEBT Mar 26 '15. $70,000
Sinking fund................22,461
Assess. val. '14 (¼ act.)...6,624,380
State&Co.tax(per $1,000)'14..$24.45
Population in 1910..........8,624
INT. payable at Co. Treas. office

DAVIS COUNTY SCHOOL DIST.
TOTAL DEBT Apr 2 '15.. $45,000
Assessed valuation........6,480,000
School tax rate (per $1,000) '12.$9.50

EMERY COUNTY.
Castle Dale is county seat. Bonds
are tax free. Pop'n 1910, 6,750.
Road and Bridge Bonds.
5s '10 M-S $35,000c....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
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 $3,750c....Aug 1 1924
5s '04 J-D *13,000c....June 1 1924
5s '05 J-D *10,000c....June 15 1925
4½s'06 J-D *52,000c....June 1 1926
4½s'07 J-D *40,000c....June 1 1927
4½s'09 A-O*100,000c....Apr 1 1929
(Subject to call after April 1 1919.)
4½s'12 M-N$80,000c....May 1 1932
BOND. DEBT Apr 1914...$298,750
Sinking fund................18,959
Ass'd val. '13 (2-5 act.)...9,495,860
School tax (per $1,000) 1913..$13.30
*Red. after 5 years from issue.

GRANITE SCHOOL DIST. (Con.)
INTEREST payable part at Utah Nat. Bank and part at E. H. Rollins & Sons, Boston, Mass.

IRON CO. SCH. DIST. NO. 4.
Post office is Cedar City.
High School Bonds.
6s '14 ___ $50,000____Nov 1 1934
TOTAL DEBT _____(?)

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 $$5,500c_____1925
5s '03 M-S $12,500c_____1923
4½s'06 J-J $30,000c___July 1 1926
4½s'07 M-N$30,000c___May 1 1927
4½s'08 J-J 40,000c___July 1 1928
5s '10 A-O 60,000c___Apr 1 1930
5s '13 s-a 100,000c_____1933
BOND. DEBT Mar 27 '15_$278,000
Assess. val. '14 (4-5 act.)_12,441,806
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 1914_____$30,000
TOTAL DEBT_____(?)

LEHI SCHOOL DISTRICT.
This district is in Utah County.
5s '05 ___ $18,000c_____1915
5s '10 ___ 30,000c_____1930
(Subject to call after 1915.)
BOND. DEBT Mar 27 '15_$48,000
Sinking fund_____18,000
Ass'd val. '14 (½ act.)____2,000,000
School tax (per $1,000) 1914__$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$65,000c___May 1 1923
5s g '04 J-D 12,000c___June 1 1924
Refunding Bonds.
5s '13 J-J $40,000c____Jan 1 1933
Liquidation Bonds.
4½s'07 F-A $45,000c___Aug 15 1927
BOND. DEBT Mar 31 '15_ $162,0
Floating debt_____35,000
Sinking fund_____6,100
Assess. val. '14 (¼ 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$11,000c___May 1 1918
5s '11 J-J 35,000c___July 1 1931
(Subject to call after July 1 1921.)
BOND. DEBT Mar 1 '15__ $46,000
Assess. val. '14 (45% act.)_2,687,595
School tax (per $1,000) 1914__$10.00
Population in 1915 (est.)____8,800
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.
___ M-S $20,000_____1930
BOND. DEBT May 1 1915 $90,000
Floating debt_____26,130
Assessed val. '14 (½ 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 g '10 J-J $35,000c___June 1 1930
(Subject to call after June 1 1920)
5s '14 M-S *$30,000c___Mar 1 1934
(Subject to call after March 1 1924.)
BOND. DEBT Mar 26 '15_ $65,000
Sinking fund Mar 1 '14____5,000
Assess. val. '14 (1-3 act.)_2,061,051
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 $159,000____Oct 1 1931
(Subject to call after Oct 1 1921.)
BOND. DEBT May 9 1915 $150,000
Assessed valuation ____8,300,000
INTEREST payable in Springville or at E. H. Rollins & Sons, N. Y.

NEW HOPE IRRIGATION DIST.
P. O. Independence.
6s '12 J-D $49,000c___Sept '23-'32
TOTAL DEBT May 1915_ $40,000
INT. at Co. Treas. office in Vernal.

OGDEN.
This city is in Weber County. Inc. Feb. 6 1851. City on Jan. 1 1909 purchased water-works for $550,400.
Refunding Bonds.
4s '01 J-D $30,000c___June 1 1921
4½s'06 J-D $30,000c___June 1 1926
4½s'09 J-D $100,000c___Jan 2 1929
4½s'11 J-D $40,000c___June 1 1931
4½s'12 F-A 50,000c___Feb 1 1932
4½s'12 A-O 50,000c___Apr 1 1932
4½s'12 J-D 50,000c___Dec 1 1932
4½s'13 M-N 100,000c___May 1 1933
Water Bonds.
4½s'09 ___$450,000c___Jan 2 1929
5s '11 M-N 25,000c___May 1 1917
4½s'15 A-O 75,000c___Apr 1 '20-'22

GEN. BDS. April 1915__$1,070,000
Assessment debt Mar '15_ 283,956
Floating debt Mar 1 '15__ 106,675
Assess.val.'14(½ act.)___14,854,540
Total tax rate (per $1,000) '14 $12.00
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.
4s g J-J $100,000c___July 1 1922
(Subject to call July 1 1912.)
4s '08 M-S $75,000c_____1928
(Subject to call after 1913.)
Refunding Bonds (Tax-exempt).
4½s'12 J-D $200,000c___Dec 1 1932
(Subject to call after Dec 1 1917.)
BOND. DEBT Mar 25 '15 $195,000
Assess. val. '14 (¾ act.)__14,854,540
Sch. tax rate (per $1,000) '14_$8.856
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____1915-1930
BOND. DEBT Nov 1914____$50,000
Assessed valuation 1910___ 977,624
Population in 1910_____3,439

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.)
4½s g M-S $25,000c___Mar 15 1922
Water. (Red. aft. 10 yrs. fr. iss.)
4½s'06 J-D $35,000____June 1 1926
5s '10 ___ 90,000____July 11 1930
BOND. DEBT Mar 1915__ $150,000
Assess. val. '14 (70% act.)_2,960,872
Total tax (per $1,000) 1914__$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.)
4s '98 M-S$500,000c___Sept 1 1918
4s '01 J-J 500,000c___Jan 1 1921
4s '01 J-J 200,000c___July 1 1921
4¼s'04 J-J 548,000c___Jan 1 1924
4½s'14 M-N 775,000c___May 1 1934
Water Bonds. (Tax Exempt.)
4s '00 A-O$225,000c___Oct 1 1920
(Subject to call Oct. 1 1910.)
4½s'08 A-O 475,000c___Oct 1 1928
(Subject to call after Oct. 1 1918.)
4½s'14 J-J 200,000c___July 1 1934
Water Impt. (Tax Exempt.)
4s '05 A-O $850,000c___Apr 1 1925
(Subject to call April 1 1915.)
Sewer Bonds (Tax-exempt.)
4s '05 A-O$150,000c___Apr 1 1925
(Subject to call by Apr 1 '15.)
4½s g'08A-O125,000c___Oct 1 1928
(Subject to call beg. Oct 1 '18.)
4½s'14 J-J 100,000c___July 1 1934
GEN. BD. DT. Mar.31'15 $4,648,000
Assessment debt (add'l)__ 1,952,103
Water debt (included)___ 1,750,000
Sinking fund_____75,654
Total val. '14 (40% act.)_68,143,339
City tax (per $1,000) 1914__$13.00
Total tax (per $1,000) 1914__$38.30
INT. payable in New York City.
ASSETS.—City lands, buildings, sewer-system and street and sidewalk paving, &c., are valued at $11,491,301, water-works system at $6,653,789. Cash in treasury Dec. 31 1914 amounted to $30,818.46.

SALT LAKE CITY SCH. DIST.
Bonds are taxable.
4s '08 J-J $250,000c___July 1 1928
4s '10 J-J 627,000c___July 1 1930
4½s'12F-A 325,000c___Feb 1 1932
Refunding Bonds.
4½s g'13 F-A$155,000c___Aug 1 1933
Building Bonds.
4½s'13 F-A$200,000c___Aug 1 1933
Granite Sch. Bds.(Annexed).
5s ___ $30,000
BOND. DEBT Mar 25 '15 $1,587,000
Granite sch. bonds (add'l)___30,000
Assess. val. '14 (1-3 act.)_68,107,486
School tax (per $1,000) 1914__$9.60
Value of school prop. 1914-3 _66,517
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).
4½s'06 F-A$350,000c___Aug 1 1926
BOND. DEBT Dec 31 '14_ $350,000
Warrants outstanding____1,833
Assess. val. '14 (2-5 act.)_93,188,122
State&Co.tax(per $1,000) '11_$15.70
Pop'n in 1910 (U. S. Census)_131,426
Pop'n in 1915 (county est.)__126,000
INT. payable at Co. Treas. office

SPRINGVILLE.
This city is in Utah County.
Water Bonds (Red. beg. in 1920).
5s '10 A-O $30,000____Apr 1 1930

Electric-Light Bonds.
5s ___ {$12,000____Oct 1 1923
{5,400____Apr 1 1924
BOND. DEBT Apr 27 '14_$47,400
Assessed valuation 1913___ 773,390
Total tax (per $1,000) '13___$14.00
Population in 1910_____3,508

TOOELE.
This city is in Tooele County.
Water-Works Plant.
6s '15 J-D {$4,000___June 1 1917
{60,000___June 1 '18-'29
BOND. DEBT Mar 1915__ $64,000
Assess. val. 1914_____539,965
Real value (est.)_____1,500,000
Population in 1910_____2,753

WASATCH CO. HIGH SCH. DIST.
5s '12 M-S $50,000c___Mar 1 1932
(Subject to call Mar 1 1917)

BOND. DEBT Mar 27 '15_ $50,000
Floating debt (est.)_____4,000
Assess. val. '14 (1-3 act.)__1,966,647
School tax (per $1,000) 1914__$6.50
Population in 1914 (est.)____5,500
INT. at E. H. Rollins & Sons, Denver.

WEBER COUNTY.
County seat is Ogden. All bonds are tax-exempt. Pop'n '10, 35,179.
Refund. (Red. beg. July 1 '12).
4s '02 J-D $68,000c___July 1 1922
BOND. DEBT Oct 1 '14__$68,000
Warrants outstanding____88,513
Sinking fund & other funds__ 19,999
Assess. val. '14 (1-3 act.)_20,932,160
State&Co.tax(per $1,000) '14_$15.044
INT. payable at County Treasury.

ADDITIONAL STATEMENTS.

Location—	Bonded Debt	Floating Debt	Assessed Valuation	Tax per $1,000.	Pop'n. 1910.
Bingham Canyon (T.), Salt Lake County	$31,000	None	†$600,000	†37.30	----
Bountiful City (C), Davis Co	35,000	$5,450	*4,500,000	----	1,677
Ephraim School District No. 2	25,500	None	----	----	----
Helper (T), Carbon County	37,000	8,000	----	----	816
Kaysville (C), Davis County	25,000	None	526,527	----	----
Mt. Pleasant School District	34,000	6,000	$357,485	a50.00	887
Parowan (C), Iron County	30,880	----	$900,000	z12.00	----
Payson City (C), Utah County	55,000	----	----	----	1,156
Price (C), Carbon County	47,000	3,678	z472,000	z25.00	2,397
Price School District	125,000	----	$761,793	----	----
Toole High School District	40,000	----	----	----	----

(C) City. a Total tax rate. * 1912 figures. z 1913 figures. § 1914 figures. † 1915 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:

LOANS— Name and Purpose.			Interest P.C.	Payable	Principal When Due.	Outstanding
Armory Bldg. bonds	cou	1904	4	A-O	April 1 1934	$15,000
do	do	cou 1908	4	A-O	Subject to call after April 1 1924. April 1 1938	40,000
Capitol re-bldg. bonds	cou	1895	5	M-N	Subject to call after April 1 1928. 1925	75,000
($25,000 due May 1 and $50,000 due Nov. 1 1925; subj. to call after 1915.)						
do	do	cou 1899	4	M-N	May 1 1929	60,000
do	do	cou 1907	4	J-D	Subject to call May 1 1919. June 1 1937	25,000
do	do	cou 1907	4	J-D	Subject to call after June 1 1927. Dec. 1 1937	25,000
Deficit loan bonds	cou	1912	6	M-S	Subject to call after Dec. 1 1927. July 1 1915-17	120,000
Insane asylum	cou	1895	5	J-J	July 1 1925	30,000
Penitentiary refund.	cou	'94&'05	6	M-S	Subject to call after July 1 1915. 1924-1925	81,000
Refunding bonds	cou	1903	4	M-S	Subject to call after 1914-1915. July 1 1933	101,000
do	do	1909	4	M-S	Subject to call after July 1 1923. Mar. 1 1939	128,000
do	do gold	cou 1912	4½	M-S	Subject to call after Mar. 1 1919. Dec. 16 1952	1,098,000
do	do gold	cou 1913	5	J-J	Subject to call begin'g Dec. 16 1922. July 1 1953	179,000
do	do gold	cou 1913	4½	J-J	Subject to call begin'g July 1 1933. July 1 1953	478,500
Territorial Inst. bonds	cou	1907	4	J-J	Subject to call begin'g July 1 1933. July 1 1937	125,000
Agricultural Coll. bonds		1901	5	J-J	Subject to call after July 1 1927. July 10 1931	25,000

Subject to call begin'g July 10 1921.

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. 1 1915 was $2,605,500.

ASSESSED VALUATION.—The assessed valuation (about 1-3 cash value) for 1914 was $90,922,389; the tax rate for 1914 was $13.60.

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 of 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 TAX-ATION.—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.

1910	327,301	1890	153,593	1870	91,874	1850	61,547
1900	195,310	1880	119,565	1860	*87,034

*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. date).
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.
4½s'08 M-S $290,000c..Mar 1 1929
Viaduct (Red. Sept. 1 1920).
5s '09 J-J $15,000....Sept 1 1930
BOND. DEBT Mar 27 '15. $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.).
4½s'04 J-J $34,000c...July 1 1934
5s '13 A-O 100,000c...Apr 1 1943
BOND. DEBT Mar 1 1915 $194,000
Sinking fund....7,245
Assess. val. '14 (33½% act)4,438,948
School tax (per $1,000) 1914..$18.50
Population in 1914 (est.)....18,000
INT. payable in N. Y. City.

BERNALILLO COUNTY.
County seat is Albuquerque.
Bridge (Red. after Jan. 1 1920).
4½s'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
4½s'05 J-J 70,400....July 1 1935
BOND. DEBT Dec 1914.. $433,000
Assess. val. '13 (¼ act.)...6,000,000
State & Co. tax(per $1,000)'14 $32.35
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 $5,000c....Jan 1 1921
(Subject to call Jan 1 1911)
Refunding (Red. Mch. 1 1921).
5s g'01 M-S $30,000c...Mar 1 1931
5s J-J 11,000c....July 1 1921
Court-House & Jail Bonds.
5s '09 M-S $125,000c....1939
(Subject to call after 1929)
BOND. DEBT Apr 1 '15.. $171,000
Assessed val. 1914....6,860,894
State&Co.tax(per $1,000) '14..$27.00
Population in 1910 (Census)..16,850
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 $4,000c...Aug 1 1927
Refund. (Red. aft. 20 yrs. fr. issue)
5s '02 J-J $5,000c...Sept 1 1932
5s '09 M-S 54,000c...Sept 1 1939
BOND. DEBT Apr 1915.. $63,000
Assess. val. 1914....7,338,524
State&Co.tax(per $1,000) '14..$25,520
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 $59,000....July 1 1939
(Subject to call after July 1 1929)
BOND. DEBT Mar 28 '15..$59,000
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.)
TOT. BD. DT. Aug 1914..$211,602
Assessed valuation 1913....5,429,695
State&Co.tax(per $1,000) '13..$30.60
Population in 1910....12,893

FARMINGTON.
This town is in San Juan County. Inc. in 1901. Pop'n 1910, 1,086.
Water-Works Bonds (Tax-free).
5½s'11 J-J $50,000....July 10 1941
(Subject to call after July 10 1931)
BOND. DEBT May 4 '15.. $53,000
Assessed valuation 1914....276,000
Total tax(per $1,000) 1914....$27.00
INT. at Hanover Nat. Bank, N. Y.

GALLUP.
This town is in McKinley County.
Sewer Bonds (Tax-free).
5s '14 A-O $60,000....1925-1944
BOND. DEBT Oct. 10 '14..$104,000
Sinking fund....10,000
Assessed val. '13 (1-5 act.)..442,045
INT. at City Treasury or at Nat. Bank of Commerce, N. Y.

GRANT COUNTY.
County seat is Silver City. This county was divided under Chapter 38, Laws of 1901, a portion being taken to form part of Luna County. A commission appointed to adjust the indebtedness of the two counties has apportioned $160,814.28 to Grant County and $51,654.83 to Luna Co.
Refunding Bonds (Tax-exempt).
5s g M-S$228,000c...Jan 1 1932
(Subject to call Jan 1 1922)
BOND. DEBT Jan 1 1915.. $228,000
Cash in treasury....176,560
Assess. val. '14 (1-3 act.)..6,886,689
State&Co.tax(per $1,000) '14..$29.00
Population in 1910 (Census)..14,813
INT. at Hanover Nat. Bank, N. Y.

LAS VEGAS (City).
This city is the county seat of San Miguel County. Inc. Aug. 11, 1888.
Refund. (Red. aft. 20 yrs. fr. issue)
5s '05 J-J $15,000c....July 1 1935
5s '01 M-S 7,000c....Sept 2 1931
5s '02 M-S 10,000c....Jan 1 1932
5s '07 J-J 24,340c....July 1 1937
School-House Bonds.
5s M-S $35,000c....Sept 1 1930
BOND. DEBT Mar 1915... $56,000
School bonds (additional)...35,000
Assess. val. 1914....1,123,000
City&sch. tax(per $1,000)'14..$26.50
Population in 1910....3,179
INT. at Chase Nat. Bank and Chemical Nat. Bank, both in N. Y.

MORA COUNTY.
County seat is Mora.
Refund. Bonds (Tax-exempt).
5s M-S $86,000c....1925
(Subject to call)
BOND. DEBT Mar 26 '15.. $86,000
Assess. val. '14 (1-3 act.)..2,372,016
State&Co.tax(per$1,000) '14..$30.00
Population in 1910 (Census)..12,611
INT. at Harris Tr. & Sav. B.,Chic.

PORTALES.
County seat of Roosevelt County. Bonds are tax-free. Pop. '10, 1,292.
Water, Light & Sewer Bonds.
6s '09 M-N$75,000c....May 1 1939
(Subject to call after May 1 1929)
BOND. DEBT May 1915...$75,000
Assessed valuation 1913....729,190
Tax rate (per $1,000) 1913...$22.00
INT. at Chase Nat. Bank, N. Y.

RATON.
This city is in Colfax County.
City-Hall Bonds.
6s --- $25,000....1944
Water Bonds (Tax-free).
5s '13 A-O$300,000c....1943
Funding Bonds (Tax-free).
6s '97 J-J $3,300c....1917
Court-House Bonds (Tax-free).
6s '97 J-J $9,500c....1927
Refunding Water (Tax-free).
4s '01 M-S $6,500c....1931
Gold Refunding (Tax-free).
5s '03 M-S $5,697.60c....1933
TOTAL DEBT Apr 30 '15. $349,999
Ass'd val. '14 (1-3 act.)...1,100,000
City tax (per $1,000) 1914...$13.00
Population in 1910....4,539
INT. on 6s due 1917 at Treas. office; 6s due 1927 at Treas. office or Chemical Nat. Bank, N. Y.; 4s due 1931 and 5s due 1933 at Hanover Nat. Bank, N. Y.; 5s due 1943 and 6s due 1944 at Kountze Bros., N. Y.

ROSWELL.
This city is the county seat of Chaves County. Inc. in 1903.
Refunding Bds. (Red. beg. in '21).
5s M-S $3,300c....Dec 1 1931
Fire-Department Bonds.
6s J-J $1,600c....July 21 1924
5½g'08 M-S 5,000c....Mar 1 1928
Sewer Bonds.
6s J-J $35,000c....Oct 10 1931
(Subject to call Oct 10 1921)
5½g'08 M-S 35,000c....Mar 1 1928
Water-Works Bonds.
5½g'08 M-S $120,000c...Mar 1 1928
Street Bonds.
5½g'08 M-S$120,000c....Mar 1 1928
BOND. DEBT Nov 16 '14 $209,900
Ass'd val. '14 (abt. 1-3 act.) 1,832,020
City tax rate (per $1,000) '14..$6.50
Population in 1910....6,172
All bonds are tax-exempt.

ROSWELL 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 *$25,000c....June 1 1930
6s '03 M-S *$10,000c....Sept 1 1923
6s '05 J-J $8,400c....July 1 1925
(Subject to call after July 1 1915.)

5s '10 --- *$25,500c....1940
5s '12 --- *$35,000c....1942
BOND. DEBT Mar 25 '15. $103,900
Sinking fund....1,000
Assess. val. 1915....2,264,950
School tax (per $1,000) 1914..$20.00
* 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 M-S $37,700c....Mar 1 1930
(Subject to call after Mar 1 1920.)
5½s J-J $16,900c....July 1 1926
(Subject to call after July 1 1911.)
5½s M-N$95,800c....Nov 1 1925
(Subject to call after Nov 1 1910.)
5s M-S $172,200c...July 1 1932
(Subject to call after July 1 1922.)
5s M-S $158,000c...Mar 1 1934
(Subject to call after Mar 1 1924.)
Smallpox '07 (Red. aft. July 1 '17).
6s '07 J-J $4,600c....July 1 1927
BOND. DEBT Apr 30 '14.. $485,200
Cash on hand....51,517
Assessed val. '13 (¼ 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 4½%, 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, were absolutely assumed by the State of New Mexico, which issued its bonds in payment therefor without any recourse on the county.

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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

SILVER CITY.
This city is in Grant County.
Refunding Railroad-Aid.
5s --- $50,000c....1930
Dam Construction.
5s --- $9,000c....1925
Sewer Bonds.
5½s --- $59,000c....1930
BONDED DEBT Apr 1 '15 $118,000
Sinking fund....1,500
Assess. val. '14 (1-3 act.)..953,270
City tax (per $1,000) 1914...$19.00
Population in 1910....3,217

SOCORRO COUNTY.
County seat is Socorro.
Funding Bonds.
5s '97 J-J $9,600....Aug 2 1917
Refunding Bonds.
5s '01 M-S $149,000c..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 1921)
School Dist. No. 7 Bonds.
6s '02 J-J $1,000....
School Dist. No. 12 Bonds.
5s '11 M-N $4,000....Nov 2 1941
(Subject to call after Nov. 2 1941)
School Dist. No. 13 Bonds.
5s '11 F-A $2,500....
TOTAL DEBT Mar 25 '15 $181,100
School bonds (included)....7,500
Assessed valuation 1914....3,762,289
State & Co. tax (per$1,000)'14 $36.50
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.
5½s'09 M-N$78,800....Nov 15 1939
Water-Works (red. beg. in 1931)
5½s'11 M-N$75,000....May 1 1941
BOND. DEBT Apr 5 1915..$153,800
Assess. val. 1914....550,000
Total tax rate (per $1,000) '14 $64.50
INT. on the sewer bonds at Chase Nat. Bank, N. Y.; other bonds at Nat. Park Bank, N. Y.

ADDITIONAL STATEMENTS.

Location—	Bonded debt.	Floating debt.	Assessed valuation.	Tax per $1,000.	Popul'n 1910.
Artesia (C), Eddy County	$50,000	None	z$350,000	z21.75	1,883
Carlsbad (T), Eddy County	30,130	None	f365,285	f15.50	1,736
Clayton, Union County	50,000	$10,000	†2,100,000	†45.00	11,404
Deming (V), Luna County	38,000	None	†1,658,000	13.50	1,864
Eddy County	73,000	------	z3,863,090	------	12,400
Gallup School District	32,500	------	†660,000	†8.00	------
Las Cruces, Dona Ana County	95,000	None	700,000	------	3,836
Lincoln County	62,725	None	z2,255,000	z44.10	7,822
Otero County	50,000	------	f2,203,900	f34.00	7,069
Otero County S. D, No. 1	32,000	None	500,000	†18.00	------
Raton School District No. 11	85,000	None	†1,673,977	†19.75	------
Sierra County	55,000	None	*1,676,381	*30.70	3,536
Silver City School District	25,000	None	------	------	------
Taos County	49,500	None	z728,892	38.00	12,008
Tucumcari Sch. Dist. No. 1	35,000	None	*2,258,745	†20.00	------
Union County	85,600	1,500	†3,000,000	------	11,404
Valencia County	97,300	------	1,277,738	------	13,320

(T) Town. (C) City. (V) Village. e 1910 figures. f 1911 figures.
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 1917)....Geo. W. P. Hunt
Secretary (term expires Jan. 1 1917)....Sidney P. Osborn
Treasurer (term expires Jan. 1 1917)....Mit Simms

LEGISLATURE meets biennially in odd years on the second Monday in January.

In 1891 arrangements were perfected through an Act of Congress to fund all the Territorial, county and municipal indebtedness of the Territory at 5%, and as fast as any portion of the debt matures it is replaced by a 5% loan.

LOANS— Name and Purpose.	Interest %	Payable.	Principal When Due.	Outstand'g.
Capitol Building bonds.cou.1898	5	J-D	June 1 1948	$100,000
			Subject to call after 1918.	
Experiment Sta. bonds.cou.1905	5g	Jan.	Mar. 15 1925	11,000
Funding bonds....cou.1896	5	J-J	Jan. 15 1946	300,000
			Subject to call Jan. 15 1916.	
do do ...cou.1903	3	J-J	Jan. 15 1953	318,275
			Subject to call Jan. 15 1923.	
do do ...cou.1903	5	J-J	July 15 1953	92,000
			Subject to call Jan. 15 1923.	
do do ...cou.1904	5	J-J	July 15 1954	94,000
			Subject to call Jan. 15 1923.	
do do ...1906	4	J-J	Jan. 15 1956	25,000
			Subject to call Jan. 1 1926.	
Territorial refund bonds.cou.1913	4½	J-J	Apr. 15 1938	1,994,000
			Subject to call beginning Feb. 8 1918.	
Insane Asylum bonds...cou.1904	5g	J-J	Jan. 15 1954	20,000
			Subject to call Jan. 1 1929.	
St. Louis Expos. bds...cou.1903	5	J-J	Jan. 1 1923	30,000
Univ. of Ariz. g. bonds.cou.1902	5	Jan.	Jan. 2 1922	25,000

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 Sept. 30 1914 was $3,009,275.29; deduct amount of county and city funded indebtedness, $2,098,302.86; net State debt, $910,972.43. Cash in general fund April 1915, $48,192.03. In April 1915 there was in the sinking fund for the redemption of Territorial indebtedness, $130,418.45.

ASSESSED VALUATION.—The total assessed valuation in 1914 was *$407,000,000; in 1913 it was $375,862,415; in 1912, $140,338,191; in 1911, $98,032,709; in 1910, $86,126,226; in 1909 it was $82,684,062; in 1908, $80,687,542; in 1907, $77,372,156; in 1906, $62,227,634; in 1902, $39,083,177.

*[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 except 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.

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 the same article such debt, when evidenced by bonds, will be exempt from taxation. The five 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 created. 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.

1910 ---------- 204,354 | 1890 ---------- 59,620 | 1870 ---------- 9,658
1900 ---------- 122,931 | 1880 ---------- 40,440 | 1860 ---------- *6,482
*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.
4½s   J-J $43,473 ----------------
Road Bonds.
5s '13 J-J $25,000 --- July 1 1943
(Redeemable beginning July 1 1928)
BOND. DEBT April 1915. $63,474
Assessed val. '14 (actual)-.6,374,297
Population in 1910 ---------- 9,196

BISBEE.
This city is in Cochise County.
Inc. Mar. 11 '02. Pop'n 1910, 9,019.
Street Bonds (Tax-exempt).
6s   J-J $118,750 ---------- 1934
Water-Wks. Bds. (Tax-exempt.)
6s   J-J $118,750 ---------- 1934
Sewer Bonds (Tax-exempt).
5s '06 J-D $68,000c. Sept 21 1932
BOND. DEBT Mar 1 1915.$305,500
Sinking fund and interest.--- 15,435
Assess. val. '14 (abt. act.).5,432,230
INT. payable in N. Y. City.

BISBEE SCHOOL DIST. NO. 2.
This district not only includes city of Bisbee, but also adjacent territory.
5s '05 Nov $10,000c ---- May 1 1915
5s '07 Nov 4,000 ---------- 1916
5½s'13 Mar 80,000c ---- 1916-1923
BOND. DEBT Apr 1915 --- $94,000
Sinking fund ---------------
Assessed valuation 1914..57,407,936
Population in 1914 (est.) ---- 16,000
INT. at County Treas. office.

COCHISE CO. SCH. DIST. NO. 27.
5s   --- $20,000 ---------- 1924
6s   --- 15,000 ---------- 1925
5s   --- 40,000 ---------- 1926
6s   --- 20,000 ---------- 1927
5s   --- 45,000 ---- $3,000 y'rly
Site-Purchase, Bldg., &c.
5½s'14 F-A $90,000c ---- 1915-1934
BOND. DEBT May 1915. $150,000
Assessed val. 1914 ---------- 13,410,048
Population (est.) ---------- 13,000

COCONINO COUNTY.
County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on Jan. 15 1894 was funded into 5% 50-year Territorial bonds. Population 1910, 8,130.
Bonds are tax-exempt.
Territorial Bonds (Refunding).
5s   J-J $159,000.99 Jan 15 1943
(Subject to call Jan. 15 1914.)
BOND. DEBT Nov 27 '14 $159,001
Assessed val. 1914 ---------- 17,068,310

DOUGLAS.
This city is in Cochise County.
Water bonds -------------- $325,000
BOND. DEBT Apr 23 '13 --- 370,000
Assessed valuation 1912..3,450,000
Population in 1910 ---------- 6,437

DOUGLAS SCH. DIST. NO. 7.
Building Bonds.
5s '04 Apr $20,000c ---------- 1924

6s '05   Mar $15,000c ---------- 1925
5s g '06 May 40,000c ---- May 1 1926
6s g '08 --- 20,000c ---- May 25 1928
School Bonds.
5s g '09 July $45,000c.July 15 '15-29
BOND. DEBT Apr 1 '14--- $140,000
Sinking fund ---------------- 48,772
Assess. val.'14 (abt. act.).13,410,094
Population in 1914 (est.) ---- 12,000
INT. on 6s at Cont. & Comm. Nat. Bank, Chic.; 5s 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 Bds. (Tax-exempt).
6s   J-J $70,000c ---------- 1928
(Subject to call.)
BOND. DEBT Jan 1 1915--- $70,000
Assess. val. '14 (¾ act.)---1,750,098
INT. at Hanover Nat. Bank, N. Y.

GILA COUNTY.
Globe is the county seat.
Territorial bonds, 5s ---- $44,781.36
Court-house & jail 5s ---- 65,000.00
BOND. DEBT Jan 1 '15--- $109,781
Assessed val. '14 (net)---35,044,705
State & co. tax (per $1,000) '14.$9.50
Population in 1910 ---------- 16,348

GILA CO. SCH. DIST. NO. 1.
7s '98   --- $7,000 --- Jan 1 1918
6s '99   --- 1,250 --- July 1 1919
5s '07   --- 20,000.July 1 '17 & '22
5s '07   --- 10,000 --- July 1 1927
5s '13   J-J 75,000c --- Apr 1 1933
(Subject to call beginning in 1918.)
BOND. DEBT Jan 1 1915..$113,250
INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 26.
Post Office is Globe. Bonds are ax-free.
7s '10   -- $7,000 --- Nov 1 1930
6s '12   --- 7,500 --- Dec 2 1932
6s '13   --- 10,000 --- Aug 1 1933
6s '13   --- 15,000 --- Dec 30 1933
6s '15   F-A 5,000c --- Feb 1 1935
6s '15   M-N 75,000c --- May 3 1935
BOND. DEBT May 1915..$119,500
Assess. val. 1914 ---------- 11,895,879
INT. at County Treas. office.

GLOBE.
This city is in Gila County. Inc. Feb. 1907. Population 1910, 7,083.
Water-Works Bonds.
5½s'09 A-O$200,000c ---- 1919-1928
BOND. DEBT Mar 27 '15. $200,000
Assess. val.'14(abt. ½ act.) 4,420,000
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 Co. The new county assumed all the bonded debt of Graham Co., which was $147,365 5% bonds. See below.
Territorial Funding Bonds.
5s '92   --- $147,364.70 ---------- 1942
Court-House and Jail Bonds.
6s '12   --- $42,000 ---------- 1937
Road and Bridge Bonds.
6s '15   A-O$150,000. Apr 1 '16-'25
School District No. 2 Bonds.
6½s'08   --- $5,400 ---------- 1928
School District No. 3 Bonds.
6s '12   --- $40,000 ---------- 1932
Duncan Un. H. S. Dist. No. 2.
6s '14   --- $40,000 ---------- 1934
School District No. 19 Bonds.
6s '12   --- $15,000 ---------- 1927
Consol. S. D. No. 19 Bonds.
6s '14   --- $30,000 ---------- 1929
School District No. 27 Bonds.
6s '12   --- $2,500 ---------- 1922
School District No. 38 Bonds.
7s '03   --- $6,000 ---------- 1923
TOT. BD. DT. Mar 29 '15 $478,265
School bonds (included) --- 138,900
Total assessed val. 1914..31,444,505
Exemptions and reductions --- 538,741
Net valuations for 1914..30,905,764

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.
7s '87   Jan $2,000c. July 7 1915
Territorial Funding Bonds.
5s '92   J-J $229,253c ---------- 1942
5s '93   J-J 20,846c--- Jan 7 1943
5s '93   J-J 14,000c--- Jan 15 1953
(Subject to call after Jan. 15 1923.)
Road District No. 1 Bonds.
6s g '09 June$30,000c June 1 '20-'29
6s '13   F-A 30,000c. Feb 15 1933
(Subject to call Feb. 1 1923.)
Road Dis. No. 2 (Red. beg. in 1922)
6s '12   --- $30,000c---Dec 16 1932
Gen. co. debt Jan 1 1914. $266,099
Road dist. bonds (add'l)--- 90,000
Cash in treasury ---------- 831,035
Assessed valuation 1914..75,889,515
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. DISTS.
Phoenix Union High School.—See City of Phoenix.
Maricopa County S. D. No. 1.
5s '43   May $17,537.84c.May 6 '43
5½s'01 Sept 20,000c.-Sept 16 1921
5½s'02 Apr 10,000c.-Apr 14 1922
5s g '09 M-N125,000c.-Nov 15 1929
5s '11   Apr 70,000c.-Apr 17 1931
5s g '13 Nov 200,000c.-Mar 1 1933
5s '14   J-D 30,000c ----------
BOND. DEBT Jan 1 1914.$442,538
Assessed valuation of school district 1913 (abt. act.)..24,960,717
Population in 1910 ---------- 33,483

Various School Districts—
7s '95   --- $14,000c ---------- 1915
7s '96   --- 2,800c.-Aug 10 1916
7s '97   --- 2,000 --- July 12 1917
7s '98   --- 3,000 --- June 6 1918
7s '99   --- 7,000 --- May 4 1919
7s '03   --- 5,400 --- Sept 28 1923
6s '03   --- 1,500 --- Dec 8 1923
7s '05   --- 1,600 --- June 19 1925
7s '07   --- 2,000 --- July 5 1927
6s '08   May 45,000c. May 18 1928
5s '08   Oct 50,000c. Oct 5 1928
7s '08   --- 3,000c ---------- 1928
6s g '09 --- 16,300c ---------- 1929
5s g '10 May 17,000c.-May 2 1930
(Subject to call after May 2 1925)
5s '10   Aug 6,000 --- Aug 1 1930
6s '10   July 7,000 --- July 18 1930
5s '10   June 22,300.June 7 '25&'30
5s '11   --- 13,000 ---------- 1931
5s '12   --- 78,400 ---------- 1931
5s&6s   --- 80,500 ---------- 1933
6s g '14 F-A 90,000c.-Feb 16 1934
6s g '14 M-S 5,000c.-Mar 2 1934
6s g '14 M-S 12,000c.-Mar 16 1934
5½s'14M-N150,000c.-May 1 1934
5½s'14M-N 15,000c.-May 1 1934
6s g '14 J-J 30,000c.-July 1 1934
5½s'14J-J 15,000c.-July 1 1934
5½s'14   --- 12,000c ----------
Total bonded debt of all school districts in Maricopa Co. Jan. 1 1914, exclusive of $180,000 bonds of Phoenix Un. H. S. 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.
5s '04   --- $3,500 --- Jan 1 1924
Water-Works Bonds.
6s '08   J-J $50,000c ---- Aug 1 1928
($10,000 optional after Aug. 1 1918)
TOT. BD. DT. Mar 23 '15..$53,500
Assessed val. 1914-15 --- 2,256,119
Tax rate (per $1,000) 1914---$3.54
INT. on road bonds at Chicago Title & Trust Co.; on water bonds at John Nuveen & Co., Chicago.

MOHAVE COUNTY.
County seat is Kingman.
Road and Bridge Bonds.
5s '13   s-a $100,000c ---------- 1953
(Subject to call beg. in 1933)
Territorial Funding Bonds.
5s '89   J-J $105,363.20--June 1940
Jail (Red. beg. in 1909).
5s '09   June $10,000c ---------- 1929
Court-House (Red. beg. in 1932).
5s '12   A-O $80,000c --.Oct 14 1952
BOND. DEBT Dec 31 '14.$295,363
Sinking fund Sept 26 '14 ---- 9,624
Assess. val. '14 (abt. act.) 15,302,760
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).
4s '11   M-S$120,000c.-.Sept 1 1941
Sewer Bonds.
4s '11   M-S $50,000c.-.Sept 1 1941
TOT. BD. DT. May 1915.. $170,090
Assess. val. '14 (abt. act.).2,501,053
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 plant of Phoenix Water Co, was passed by Congress in 1907, and agreement approved by voters Mar. 7 1907.
Water-Works Bonds.
5s   --- $300,000 ---.June 1 1931
(Subject to call $30,000 annually after June 1 1921)
Funding Bonds.
5s '09   J-J $155,000c.-.July 1 1934
(Payment of these bonds optional 15 years after their date in numerical order, amounts of $25,000 yearly).
5s '14   J-J $120,500c.-.Jan 1 1954
(Subject to call after Jan. 1 1934.)
Road Bonds.
6s g '04 M-S $67,500c.-.May 1 1924
(Subject to call $13,500 yearly after May 1 1919.)
City-Hall & Fire Dept. Bonds.
7s   June $15,000c.-.June 21 1917
6s   J-D 15,000.-.July 1 1919
Sewer Bonds.
4½s'10   --- $400,000 ---------- 1950
(Subject to call $20,000 yearly, beginning in 1930.)
Park-Site (Red. after Jan. 1 1934.)
5s '14   J-J $25,000c.-.Jan 1 1954
Street (Red. after Jan. 1 1934).
5s '14   J-J $25,000c.-.Jan 1 1954
Fire-Dept. (Red. aft. Jan. 1 1934.)
5s '14   J-J $75,000c.-.Jan 1 1954
Light (Red. after Jan. 1 1934.)
5s '14   J-J $25,000c.-.Jan 1 1954
BOND. DEBT Sept 26 '14$1,223,000
Sinking fund April 1914 ---- 24,800
Total assessed val. '14-'15 29,367,774
City tax (per $1,000) 1914 --- $10.00
Population in 1910 ---------- 11,134
Population in 1914 (est.) ---- 11,000
INT. at City Treasurer's office and Amer. Exch. Nat. Bank, N. Y.

PHOENIX UNION HIGH S. D.
6s '97   --- $30,000 ---------- 1917
4½s'10Nov 150,000c.-.Nov 1 1930
BOND. DEBT May 5 '15.. $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

PIMA COUNTY (*Concluded*)—
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, and Pima County holds $53,407 adjustment bonds of Santa Cruz County, this representing the latter county's proportion of the old debt. Popula'n 1910, 22,818.
Assessed val. 1914........$25,327,258
State&Co.tax(per $1,000) '14..$12.50

PRESCOTT.
This city is in Yavapai County. Inc. Feb. 27 1883. Pop'n '10, 5,092.
Water&Sewer(*Red. 20 yrs.fr.iss.*).
5s '05　J-D$100,000....June 15 1955
5s g '98　...　150,000...Dec 15 1948
5s '00　J-D　95,000....Dec 15 1950
BOND. DEBT Mar 26 '15..$345,000
Funded debt (additional)... 91,262
Assessed valuation 1914...3,897,550
Total tax (per $1,000) '13....$10.00
INT. at Union Tr. Co., Detroit, and at U. S. Mtg. & Tr. Co., N.Y.

PRESCOTT SCH. DIST. NO. 1.
5s '02　Jan $32,000c.Jan 15 '15-'22
5s '08　Sept 29,000c.Sept 15 '14-28
Building Bonds.
5½s'14　J-J　$95,000c....Jan 1 '24-'34
BOND. DEBT Apr 22 '15..$156,000
Assessed val. '14 (abt.act.) 4,553,528
Population in 1915 (est.)......5,500
INT. at County Treasurer's office, Prescott, and at Kountze Bros.,N.Y.

SANTA CRUZ COUNTY.
Nogales is the county seat.
School Dist. No. 1 Bonds.
5½g'14 J-D　$60,000c...June 16 1934
(Subject to call $6,000 yearly after 10 years from issue)
TOT. BD. DT. Apt 17 '15..$195,748
Floating debt............... 33,395
Assessed val. '14 (abt.act.) 6,600,906
State&Co.tax(per $1,000) '14.$15.90
Population in 1910.........67,677
INT. at office of County Treas.

TUCSON.
County seat of Pima County. Inc. May 7 1883. Pop'n '10, 13,193.
Territorial Bonds.
5s　　8-a　$16,000.........1940
Sinking Fund Bonds.
5s　　s-a　$12,000........
Water-Works Bonds.
5s g　J-J $109,000c....July 1 1950
4½s'08 M-S $260,000c.Mar 10 1938
(Subject to call before maturity)
City Hall (*Red. beg. Jan. 2 1935*).
5s '15　J-J $50,000c....Jan 2 1945
5s g '14 J-J *165,000c ...Jan 2 1944
Fire Department Bonds.
4½s　　　$25,000.........1938
5s '15　J-J　20,000c...Jan 2 1945
(Redeemable beg. Jan 2 1935)
Bridge (*Red. beg. Jan. 2 1935*).
5s '15　J-J $45,000c....Jan 2 1945
Park (*Red. beg. Jan. 2 1935*).
5s '15　J-J $25,000c...Jan 2 1945

Light (*Red. beg. Jan. 2 1935*).
5s '15　J-J　$35,000c....Jan 2 1945
Sewer (*Red. beg. Jan. 2 1935*).
5s '15　J-J　$50,000c....Jan 2 1945
Fund'g Armory(*Red.beg.Jan.2 '35*).
5s '15　J-J　$14,000c....Jan 2 1945
GEN. BONDS Mar 1915..$605,524
Water debt (included)..... 369,000
Assessed valuation 1914..15,000,000
Tax (per $1,000) 1914........$5.00
INT. on bonds of 1915 at City Treasurer's office or in N. Y. City; on water 5s due 1944 at Consol. Nat. Bank, Tucson.

TUCSON SCH. DIST. NO. 1.
High School Building Bonds.
5s g '04 Jan $13,500c.Jan 1 '16-'24
Free High School Bonds.
4½g'07 Apr $50,000c....Apr 1 1927
_s '08　　50,000c..........
5½s'14 F-A　45,000c....Feb 16 1934
BOND. DEBT Apr 27 '14..$160,000
Assessed valuation 1913..18,000,000
School tax (per $1,000) '13....$2.00
INT. on 4½s of 1907 at Co. Treas. office or First Nat. Bank, N.Y.; 5s of 1904 at Co. Treas. office or at Kountze Bros., N. Y.; on 5½s of 1914 at County Treas. office.

YAVAPAI COUNTY.
Prescott is the county seat.
Court House Bonds (*Part yearly*)
5s g '14 J-J $250,000c...Jan 1 '15-'31
TOTAL DEBT.............(?)
Assessed valuation........
Population in 1910........$15,996
INT. at County Treas. office.

YUMA COUNTY.
County seat is Yuma.
Refunding Bonds.
4½s　　$88,791.11 ....
Court-House & Jail (*Tax-exempt*)
5s g '09　$50,000c............1942
(Subj. to call $5,000 y'ly aft. 1929)
Highway Bonds.
5s g '13 J-J $500,000c..Dec 31 '33-'52
Yuma High Sch. Dist. Bonds.
5s g '12 J-D　$60,000c....Dec 31 '22-'31
6s '14　　12,000............1934
School Dist. No. 1 Bonds.
6s '06　May $35,000c..........1926
6s '08　Nov　10,000c..........1928
School District No. 19 Bonds.
6s '14　　$4,500...........1934
School District No. 26 Bonds.
7s '10　Apr　$600c........1920&1930
School District No. 27 Bonds.
7s '10　Dec　$1,700....Dec 12 1920
GEN.CO.BD.DT.Apr 1915 $638,791
Co. warrants out. Mar 27 '15 13,358
Sinking fund Mar 27 '15......445
School dis. debt Mar 27 '15. 123,800
Assess. val. 1914.........13,766,137
Actual value (estimated).15,500,000
State&Co.tax (per $1,000) '14 $13.35
Population in 1910..........7,730
INT. at County Treas. office.

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. 11 1919).......R. L. Williams
Secretary of State (term expires Jan. 11 1919)...J. L. Lyon
Treasurer (term expires Jan. 11 1919).....W. L. Alexander

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 $4,367,000 funding bonds described below. The cash in all funds on Apr 1 1915 amounted to $1,262,560.04.

LOANS—　　Interest—　　Principal—
Name and Purpose.　　P.C. Payable. When Due. Outstand'g.
Funding bonds, coupon....1908　4　F-A　Aug. 1 1918-27 $1,460,000
　do　　do　　coupon....1913　4½　A-O　Oct. 15 1924-33　2,907,000
(All or any of the 1913 bonds subject to call after Oct. 1923.)

INTEREST　s 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 1914 was $1,176,933,582 in 1913 it was $1,177,079,420; in 1912, $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 1914 was $1.30. Property is assessed at full value.

STATEHOOD.—Under an Act of the United States Congress approved June 16 1906 provision was made for the union of the Territory of Oklahoma and of Indian Territory, the two to form the State of Oklahoma. The State was admitted by proclamation of the President Nov. 16 1907 after the adoption of a constitution by the people on Sept. 17 1907. See V. 85, p. 745 and 1289.

DEBT LIMITATION.—Article X. of the constitution contains the following regarding public indebtedness:

SECTION 23. The State may, to meet casual deficits or failure in revenues, or for expenses not provided for, contract debts, but such debts, direct and contingent, singly or in the aggregate, shall not at any time exceed $400,000, and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained or to repay the debts so contracted, and to no other purpose whatever.

SECTION 24. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection or to defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 25. Except the debts specified in sections 23 and 24 of this Article, no debts shall hereafter be contracted by or on behalf of this State, unless such debt shall be authorized by law for some work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest

on such debt as it falls due/and also to pay and discharge the principal of such debt within 25 years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either House of the Legislature, the question shall be taken by yeas and nays, to be duly entered on the journals thereof, and shall be: "Shall this bill pass and ought the same to receive the sanction of the people?"

SECTION 26. No county, city, town, township, school district or other political corporation, or subdivision of the State, shall be allowed to become indebted, in any manner, for any purpose, to an amount exceeding, in any year the income and revenue provided for such year, without the assent of three-fifths of the voters thereof, voting at an election, to be held for that purpose, nor, in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount including existing indebtedness, in the aggregate exceeding 5% of the valuation of the taxable property therein, to be ascertained from the last assessment for State and county purposes previous to the incurring of such indebtedness; provided, that any county, city, town, township, school district or other political corporation or subdivision of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

SECTION 27.—*Public Utilities.*—Any incorporated city or town in this State may, by a majority of the qualified property tax-paying voters of such city or town, voting at an election to be held for that purpose, be allowed to become indebted in a larger amount than that specified in section 26, for the purpose of purchasing or constructing public utilities, or for repairing the same, to be owned exclusively by such city: Provided, That any such city or town incurring any such indebtedness requiring the assent of the voters as aforesaid, shall have the power to provide for, and, before or at the time of incurring such indebtedness, shall provide for, the collection of an annual tax in addition to the other taxes provided for by this constitution, sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

SECTION 28. Counties, townships, school districts, cities and towns shall levy sufficient additional revenue to create a sinking fund to be used, first, for the payment of interest coupons as they fall due; second, for the payment of bonds as they fall due; third, for the payment of such parts of judgments as such municipality may, by law, be required to pay.

SECTION 29. No bonds 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 shall 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 olaw, and that said issue is within the debt limit.

SECTION 30. The Legislature shall require all money collected by taxation, or by fees, fines and public charges of every kind, to be accounted for by a system of accounting that shall be uniform for each class of accounts, State and local, which shall be prescribed and audited by authority of the State.

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we were advised, under date of Dec. 11 1911, by the office of the Secretary of State, that "the only evidences of indebtedness 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. 1258.

BONDS TO PURCHASE SEED WHEAT ILLEGAL.—The Attorney-General in an opinion to B. W. Parks of Hooker held that counties cannot issue bonds for 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, 398,331.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF OKLAHOMA.

Note.—*For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.*

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 1910, 4,349.
Water Bonds.
5s '04　J-D $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 May 1 '15... 337,000
Sinking fund................ 42,904
Assess. val. '14 (abt.act.)..2,814,083
Total tax (per $1,000) 1914....$17.20

ALVA.
This city is in Woods County. Inc. Apr. 29 1901. Bonds are tax-exempt. Population 1910, 3,688.
City-Hall Bonds.
5s　　J-D $30,000c.........1931
Water-Works Bonds.
5s　　J-D $22,000c.........1931
Water-Works Extension Bonds.
6s '11　M-S $55,000c.........1937
Reservoir Bonds.
5s　　J-J　$8,000c.........1937
Water-Works & Sewerage Bds.
5s&6s'08 A-O $101,000...........1938
GEN. BD. DT. Dec 12 '14.$216,000
Assessment debt............ 164,000
Assess. val. '14 (3-5 act.)..2,582,840
Total tax (per $1,000) '14....$24.60
INT. at fsical agency, New York.

ANADARKO.
This city is in Caddo County. Inc. in 1901. Popula'n 1910, 3,439.
Water Bonds.
5½s　...$117,000c............1929
Sewer Bonds.
5½s　...$71,000c............1929
City-Hall Bonds.
5½s　J-J $15,000.....Jan 1 1929
Light Bonds.
5½s'09 J-J $22,000.....Jan 1 1929
Refunding Bonds.
6s　...$10,000c............1928
Judgment Bonds.
_s　...$86,000c............
BOND. DEBT Oct 1914...$301,000

Assessed valuation 1913..$1,855,159
Total tax (per $1,000) 1912...$36.50
INT. at fiscal agency in 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$115,000c...Nov 1923
5s '06　M-N　35,000c...May 1 1926
(Subject to call.)
5s '09　J-D　75,000c....June 1 1934
5s '12　F-A　50,000c....Feb 1 1937
Sewer Bonds (*Tax-exempt*).
5s '06　M-N$50,000c....May 1 1926
(Subject to call.)
5s '09　J-D　$80,000c....June 1 1934
Refunding Bonds (*Tax-exempt*).
5s '03　F-A $71,000c............1933
Park Bonds (*Tax-exempt*).
5s　　J-J $15,000c............1934
Warrant-Funding (*Tax-exempt*).
5s '10　A-O $47,100c............1930
BOND. DEBT Mar 25 '15.$555,100
Assess. val. '14 (70%)act..5,884,172
Population in 1910............8,618
INT. at fiscal agency, New York.

ARDMORE SCHOOL DISTRICT.
School Bonds.
5s '02　M-N$25,000c....Nov 1923
5s '06　M-N　35,000c....May 1 1926
(Subject to call)
5s '09　...　100,000c....June 1 1934
Heating Plant Bonds.
5s '14　M-S $12,000c............1939
BOND. DEBT Mar 25 '15.$172,000
Assessed valuation 1913...5,783,600
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　$20,000c............1925
Sewer Bonds.
5s '07　M-N$50,000c....Nov 1 1927
5s　　M-S　17,000c....Sept 1 1925
5s　　J-D　14,000c....June 1 1925
Refunding Bonds.
6s '07　M-N$54,000c...Nov 1 1932
City-Hall Bonds.
5s '09　J-D $40,000c....Dec 1 1929
Fire-Equipment Bonds.
5s '09　J-D $20,000c....Dec 1 1929

BOND. DEBT Mar 24 '15.$215,000
Sinking fund _____ 67,000
Assess. val. '14 (abt.act.)__6,886,071
Total tax (per $1,000) 1914__$26.20
Population in 1910_____6,181
INT. at Hanover Nat. Bk., N. Y.

BARTLESVILLE SCH. DIST.
5s '08   J-J $100,000c___July 1 1928
5s '09   J-J   67,000c_____1920
5s '14   J-J   25,000c____July 1 1924
BOND. DEBT Sept 26 '14..$192,000
Sinking fund June 30 '14 ____ 34,278
Assess. val. '14 (4-5 act.)__8,597,218
School tax (per $1,000) '14___$10.50
INT. at Seaboard Nat. Bk., N. Y.
and Hanover Nat. Bk., N. Y.

BEAVER COUNTY.
Beaver is the county seat.
Refunding Bonds.
5s '11   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 $60,000c___1921-1930
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 '99   Mar $11,000c_____1929
(Subject to call)
5½s'02 ___   40,000c_____1932
6s '05-'09..   42,500c__1929 & 1935
6s '10   ___   12,500c_____1930
Sewer Bonds.
'95-'09 ___ $10,000c___1925 & 1929
Electric Light Bonds.
6s '09   ___ $20,000c_____1929
City-Building Bonds.
6s '09   ___ $10,000c_____1929
Street Bonds.
6s'09-'10 ._ $7,500c__1929 & 1930
Park Bonds.
6s '12   ___ $15,000c_____1937
Pipe-Line Bonds.
6s '12   ___ $100,000c_____1937
Fire-Dept. Bonds.
6s '10   ___ $5,000c_____1930
BOND. DEBT Apr 1915__$250,000
Sinking fund _____ 5,000
Assess. val. '14 (est.)_____2,000,000
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 1938
BOND. DEBT Nov 1 1913__$85,000
Sinking fund and interest____ 5,000
Assessed val. 1912 (est.)____800,000
Tax rate (per $1,000) 1912__$29.60
Population in 1910_____1,143

CANADIAN COUNTY.
El Reno is the county seat.
Court-House Bonds.
4s   Feb $50,000c.Feb 1 '22-'31
Funding Bonds.
6s   J-D $49,500c____1916-1925
BOND. DEBT Oct 22 '14__$99,500
Sinking fund Apr 29 '14____ 30,480
Assess. val. '13 (70% act.)22,271,729
State&Co.tax(per $1,000) '13__$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   ___ $65,000c___July 1 1937
6s   ___   15,000r___Jan 1 1926
Sewer Bonds (Tax-exempt).
6s   ___ $40,000r___July 1 1935
School Bonds (Tax-exempt).
6s   ___ $15,000r___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.

CHEROKEE.
This city is the county seat of
Alfalfa County. Pop'n '10, 2,016.
Sewer Bonds.
6s '08   ___ $10,000___Dec 1 1933
6s '09   ___   15,000___June 1 1934
6s '11   ___   12,000___Feb 1 1936
Water Bonds.
6s '08-'09.. $30,000.Dec 1 '33 & '34
6s '09   ___   20,000___June 1 1934
6s '11   ___   13,000___Feb 1 1936
Electric-Light Plant Bonds.
6s '09   ___ $25,000___Dec 15 1934
Funding Bonds.
6s   F-A $9,900_____
TOT. BD. DT. Mar 1913__$164,900
Water debt (incl.)_____ 63,000
Sinking fund (est.)_____ 15,000
Assess. val. '12 (3-5 act.)__1,195,608
Total tax (per $1,000) 1912__$34.65
INT. at fiscal agency in N. Y. C.

CHICKASHA.
This city is in Grady County. Inc.
Nov. 6 1899. Pop'n '10, 10,320.
Sewer Bonds.
5s '05   J-J $15,000_____1924
5s '06   J-D   25,000_____1926
5s '08   M-N   25,000_____1928
5s '09   A-O   90,000_____1934
Water Bonds.
5s '05   J-J $75,000_____1924
5s '06   J-D   35,000_____1926
5s '09   A-O 100,000_____1934
Refunding Bonds.
5s '08   M-S $55,000_____1928
City-Hall Bonds.
5s '08   M-N $35,000_____1928
BOND. DEBT Mar 26 '15.$455,000
Assessment debt (add'l)____ 354,095
Sinking fund_____ 141,822

Assess. val.'14-'15(½ 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 $65,000c____Aug 1 1922
5s g '8 A-O   90,000c____Oct 1 1928
Funding Bonds.
6s '11   J-D $8,654c___Dec 18 1931
BOND. DEBT Apr 14 '15.. $163,654
Sinking fund _____ 69,381
Assessed val.'14(90% act.) 7,668,445
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 $25,000c____Jan 1 1918
Jail Bonds.
5s   J-D $25,000c___June 1 1922
Court-House Bonds.
5s   J-D $100,000c___June 1 1922
Bridge Bonds.
5s '11   J-J $120,000c___July 1 1936
Funding Bonds.
6s '11   M-S $12,575___Mar 20 1936
5s '12   A-O   22,000c___Oct 1 1932
6s '13   J-D   15,900c___Dec 1 1933
BOND. DEBT Apr 1915__$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 $85,000c___July 15 1926
5s '07   M-N 40,000c___Nov 1 1927
Water Works and City Hall.
5s '11   J-J $52,500___Jan 15 1936
Funding Bonds.
6s '08   ___ $33,500c_____1928
6s '12   ___   20,000___Jan 1 1937
6s   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.

CLINTON.
This city is in Custer County.
Water Bonds.
5s '07   ___ $20,000_____Mar 1927
6s '08   ___   20,000_____Sept 1 1933
6s '09   ___   20,000_____Nov 1 1929
6s '11   A-O   20,000_____Dec 1 1936
City-Hospital Bonds.
6s '13   F-A $25,000c__Feb 15 1933
Sewer Bonds.
6s '09   M-N$25,000c____Nov 1 1929
Electric-Light Bonds.
6s '09   M-N$40,000c____Nov 1 1929
Funding Bonds.
6s '09   ___ $15,000____Nov 1 1929
Park Bonds.
6s '13   J-D $10,000____Dec 1 1936
City-Hall Bonds.
6s '11   J-D $25,000 ____Dec 1 1936
BOND. DEBT Apr 16 '15. $220,000
Water debt (included) ____ 80,000
Assessed valuation 1914__1,719,544
City tax rate (per $1,000) '14.$23.50
Population in 1910_____2,781
INT. at fiscal agency, New York.

COAL COUNTY.
Coalgate is the county seat.
Expense Bonds.
5s '08   M-S $25,000____Mar 1 1918
Jail Bonds.
5s '10   J-J $10,000____Jan 1 1930
Bridge Bonds.
5s '10   J-J $35,000____Jan 1 1930
Funding Bonds.
6s '10   J-D $36,000____Dec 26 1930
6s '12   M-S   14,000____Sept 1 1932
Court-House Bonds.
6s '11   M-N$60,000c____May 1 1931
BOND. DEBT Sept 29 '14. $194,650
Sinking fund _____ 36,818
Assess. val. '13 (70% act.)_5,540,000
State & Co.tax(per $1,000)'13.$12.80
Population in 1910_____15,817
INT. at fiscal agency in New York.

COLLINSVILLE.
This city is in Rogers County.
Inc. May 22 1901. Commission gov-
ernment adopted Jan. 15 1914. Pop-
ulation 1910, 1,325.
Water-Works Bonds.
6s '10   J-J $30,000r___Jan 1 1935
6s '11   M-N 20,000r___May 5 1936
Water & Light Extension.
6s '13   F-A $18,000r___Feb 1 1938
Light & Power Bonds.
6s '01   M-S $45,000c___Sept 1 1936
Sewer Bonds.
6s '10   J-J $7,500r___Jan 1 1935
6s '13   F-A   5,000r___Feb 1 1938
City-Hall Bonds.
6s '13   F-A $11,500r___Feb 1 1938
City-Hall Extension & Impt.
6s '14   M-N $4,000c___May 1 1939
Funding Bonds.
6s '13   ___ $17,332.42c.June 10 '38
Fire-Department Bonds.
6s '13   F-A $3,500r___Feb 1 1938
Park Bonds.
6s '14   ___ $5,000____Sept 1 1939
GEN. BD. DT. Mar 25 '15 $168,000
Assessment debt (add'l)____ 17,089
Sinking fund _____ 17,089
Assessed valuation 1914__1,134,490
City tax rate (per $1,000) '14 $25.30
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 $90,000c___Dec 9 1931
TOT. DEBT Mar 25 '15__$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 and Jail.
5½s   A-O$145,000c_____1934
Bridge bonds_____$200,000
Current-expense bonds ____ 29,000
Funding Bonds.
6s '11   M-S$120,000____Mar 4 1936
Funding bonds_____$19,115.64
Refunding bonds_____ 35,884.36
BOND. DEBT April 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, New York.

DEEP FORK DRAIN. DIST. NO.1.
A district in Lincoln County.
Drainage Bonds.
6s '11   J-J $677,000c___Part yearly
TOTAL DEBT Mar 25 '15.$677,000
Assessed valuation 1914__2,300,000
INT. at fiscal agency, New York.

DUNCAN.
This city is in Stephens County.
Water Bonds.
5s '03   ___ $25,000c_____1923
5s '09   ___   20,000c_____1929
6s '11   ___   12,000c_____1936
City-Hall Bonds.
5s '09   ___ $6,000c_____1929
Sewer Bonds.
6s '11   ___ $38,000c_____1936
Refunding Bonds (Tax-exempt).
6s   s-a $14,518c_____1938
BOND. DEBT Mar 1 1915 $115,518
Sinking fund _____ 31,378
Assess. val. '14 (80% act.)_1,403,763
Tax rate (per $1,000) 1914__$30.50
Population in 1910_____2,477

DURANT.
Formerly a city in the Choctaw
Nation (now in Bryan County) in
the Indian Territory. Incorp. 1899.
Water Bonds.
5s '04   M-S $86,000c___Mar 1 1924
5s '07   M-S   15,000c___Sept 1 1927
6s '10   F-A   20,000c___Feb 1 1930
6s '13   A-O   18,000c___Apr 1 1933
Jail Bonds (Tax-free).
5s '09   J-J $1,000c_____1929
School Bonds.
5s '04   M-S $14,000c___Mar 1 1924
Sewer Bonds.
5s '07   M-S $20,000c___Sept 1 1927
6s '13   A-O   72,000c___Apr 1 1933
Funding Bonds.
6s '12   M-S $7,820c___Mar 1 1932
Park Bonds.
6s '12   A-O $6,000c___Apr 1 1922
Light Bonds.
6s '10   F-A $20,000c____Feb 1 1930
6s '12   ___   5,000_____1922
GEN. BD. DT. Apr 30 '15.$279,820
Sinking fund _____ 79,041
Assess. val. '14 (2-3 act.)_2,946,201
Total tax rate(per $1,000) '14.$14.20
Population in 1910_____5,330
INT. at fiscal agency, New York.

ELK CITY.
This city is in Beckham County.
Inc. April 15 1907. Pop'n '10, 7,872.
Sewer Bonds.
6s '07   M-S $20,000c___Sept 1 1927
6s '09   M-S   6,000c___Mar 1 1929
6s '10   M-S   15,000c___Mar 1 1935
Water Bonds.
6s '06   M-N$25,000c____May 1936
6s '07   M-S   20,000c___Sept 1 1927
6s '09   M-S   23,000c___Mar 1 1929
6s '10   M-S   15,000c___Mar 1 1935
6s '13   M-N   10,000c___Nov 1938
Funding Bonds.
6s '10   M-S $17,500c___Mar 1 1930
City-Hall Bonds.
6s '09   M-S $6,000c___Mar 1 1929
GEN. BD. DT. Mar 25 '15 $157,500
Assessment debt April 1914 60,000
Sinking fund April 1914____ 17,500
Assess. val. '14 (½ act.)__1,443,270
Total tax rate(per$1,000) '13.$30.00
Population in 1910_____3,165
INT. at fiscal agency in New York.

EL RENO.
This city is in Canadian County.
Inc. in 1893. Pop'n 1910, 7,872.
Refunding Bonds.
6s '99   ___ $2,000_____1919
Sewer Bonds.
5s '00   ___ $1,000_____1920
6s '10   ___   25,000_____1927
City-Hall Bonds.
5s '10   ___ $50,000_____1930
Water Bonds.
5s '10   M-S$250,000c___Sept 15 1935
6s '11   F-A   35,000c___Aug 1 1936
BOND. DEBT Mar 26 '15.$381,000
Sinking fund _____ 27,000
Assess. val. '14 (2-3 act.)__4,584,610
Total tax rate(per $1,000) '14.$24.80
INT. pay. at fiscal agency, N. Y.

EL RENO SCHOOL DISTRICT.
4s '03   s-a $20,000c_____1923
6s '06   s-a   19,500c___1917-1926
5s '06   s-a   14,000c___1917-1926
5s '10   s-a   90,000c_____1935
BOND. DEBT Mar 29 '15 $143,500
Sinking fund (estimated)____ 13,000
Assess. val. '13 (2-3 act.)_4,562,489
School tax rate (per $1,000) '13.$8.10
Population in 1912 (est.)_____8,000
INT. at fiscal agency, New York.

ENID SCHOOL DISTRICT.
This district is in Garfield County.

Building Bonds.
6s '96   ___ $1,500_____1916
6s '00   ___   12,000_____1920
5s '06   M-S   20,000___Sept 1 '17-'26
5s '10   J-J 200,000____July 1 1940
BOND. DEBT Mar 30 '15 $233,500
Floating debt _____ 4,900
Assessed valuation 1914__7,307,734
School tax rate (per $1,000) '15.$9.20

FAIRFAX.
This town is in Osage Co. Inc.
Sept. 7 1909. Pop'n 1910, 819.
Water-Works Bonds.
6s '10   J-D $38,000c___Dec 1 1935
Sewer Bonds.
6s '10   J-D $12,000c___Dec 1 1935
BOND. DEBT Mar 31 '14__$50,000
Floating debt _____ 3,858
Sinking fund _____ 12,029
Assess. val. '13 (abt. act.)__531,243
Total tax rate (per $1,000) '13.$33.03
INT. at fiscal agency, New York.

FAIRVIEW.
This city is in Major County. In-
corp. Sept. 7 1909.
Water and Light Bonds.
5s '07   ___ $20,000c___Oct 1 1937
5s '08   ___   15,000___Oct 1 1933
5s '09   ___   15,000___Nov 1 1934
6s '09   ___   30,000___Mar 15 1929
6s '11   ___   60,000___Jan 15 1936
5s '12   ___   5,700___Nov 15 1932
BOND. DEBT Mar 27 '15 $145,700
School debt, add'l (est.)____ 9,000
Assessed valuation _____ 892,700
Population in 1910_____2,020
INT. at fiscal agency, N. Y. City.

FREDERICK.
This city is in Tillman County.
Water-Works Bonds.
6s '09   M-N$20,000_____
6s   ___   25,000_____
Water-Works and Sewer Bonds.
6s   ___ $35,000_____
City-Hall Bonds.
6s '09   M-N$20,000_____
Sewer Bonds.
6s '09   M-N$10,000_____
BOND. DEBT Oct 10 '14 $110,000
Assessed valuation 1912__1,104,630
Tax rate (per $1,000) 1912__$26.95
Population in 1910_____3,027
INT. payable at fiscal agency,N.Y.

GUTHRIE.
Guthrie is in Logan County. Inc.
1890. Declared a city of first class
by proclamation of the Governor
March 30 1891. New city charter
providing for commission government
approved by voters May 3 1911 and
upheld by State Supreme Court on
March 12 1912. V. 94, p. 862.
City Building Bonds.
4½s'01   J-J *$25,000c__Aug 1 1931
5s '08   J-J 150,000___July 27 1933
Refunding Bonds.
5s '08   A-O $20,000___Oct 15 1933
Judgment Bonds.
6s '92   M-S*$20,000c___Mar 22 1922
4½s'01   J-J *$65,000c__Aug 1 1931
5s '07   J-J   40,000___Sept 20 1937
5s '08   A-O   25,000___Oct 15 1933
5s '10   J-J   20,000___Jan 1 1935
Park Bonds.
5s '10   J-J $25,000___Jan 11 1935
5s '11   J-D 100,000___May 4 1936
Funding Bonds.
6s '08   F-A $21,500_____
($2,000 yearly beginning Feb. 1 1924)
6s '12   J-J $34,000___Jan 1 1937
5s '12   M-N 14,000___May 12 1932
Street-Improvement Bonds.
5s '07   J-J *$10,000___Sept 20 1937
5s '08   A-O   30,000___Oct 15 1933
4½s'01   J-J *$30,000c__Aug 1 1931
5s '07   J-J   40,000___Sept 20 1937
5s '10   J-J   50,000___Jan 1 1935
Fire Bonds.
5s '10   J-J $30,000____Jan 1 1935
BOND. DEBT Mar 25 '15 $749,500
Assessed valuation 1914__5,174,674
City tax (per $1,000) 1914__$14.70
Population in 1910_____11,654
*Red. aft. 20 yrs. fr. date of issue.
§Red. aft. 10 yrs. fr. date of issue.

GUTHRIE SCH. DIST. NO. 60.
5½s   J-J $10,500__July 6 '15-'18
6s   M-S 21,000.Sept 24 '16-'25
Building Bonds.
5s '11   J-D $25,000c___June 1 1936
BOND. DEBT Apr 2 '15__$56,500
Assess. val. '13 (abt. act.)_6,371,028
INT. at fiscal agency, N. Y.

HOLDENVILLE.
This city is in Hughes County.
Inc. June 29 1908. Bonds are all
taxable. Pop'n 1910, 2,296.
Water Bonds.
5s '02   ___ $20,000c__Dec 1 1922
5s '09   M-S   45,000c.Mar 1 '19-'34
6s '12   ___   50,000c_____1937
Sewer Bonds (Part yearly).
5s '09   M-S $35,000c___Mar 1 1934
Funding Bonds.
5s '09   ___ $9,000___June 1 1934
6s '11   F-A   10,887c___Nov 1 1934
6s '12   ___   8,000c_____1937
City-Hall Bonds (Part yearly).
5s '09   M-S$12,000c___Mar 1 1934
GEN. BD. DT. Apr 2 '15. $189,887
Assessment debt (add'l)____ 98,875
Assess. val. '14 (70% act.)_1,423,946
City tax rate (per $1,000) '13.$17.40
INT. at fiscal agency, N. Y.

HOLLIS.
This town is in Harmon County.
Refunding Bonds.
5s '12   ___ $8,000____Jan 1 1932
Water Bonds.
6s '11   F-A $52,000c__Aug 15 1936
Sewer Bonds.
6s '11   F-A $20,000c__Aug 15 1936
BOND. DEBT Apr 30 1914.$80,000
Assessed val. '13 (90% act.)_946,500
Tax rate (per $1,000) 1913__$28.50
Population in 1910_____964

HUGO.

This city is in Choctaw County.
School Bonds.
5.2s '05 --- $15,000----Nov 1 1925
5.2s '09 --- 60,000----Feb 1 1929
School Bonds (Funding).
6s '11 --- $7,658 --- Feb 1 1936
Water-Works Bonds.
6s '08 F-A $100,000----Aug 1 1933
(Subject to call Aug. 1 1918.)
6s '09 --- $50,000----Aug 1 1933
6s '10 --- 35,000----Aug 1 1935
Sewer Bonds.
6s '10 --- $75,000----Feb 1 1935
City-Hall Bonds.
6s '10 --- $20,000----Feb 1 1935
Funding Bonds.
6s '13 --- $12,215----Aug 28 1938
BOND. DEBT Mar 1915..$362,658
Assessed valuation 1914---3,105,355
Real value (est.)------9,510,994
Total tax rate (per $1,000) '14..$27.10
Population in 1910------4,683
INT. at fiscal agency in New York.

IDABEL.

This city is in McCurtain County.
Water Bonds (Tax-free)
--- $40,000----
6s '12 A-O $35,000c--Apr 15 1937
BOND. DEBT Mar 25 '15..$75,000
Sinking fund------7,500
Assess. valuation------800,000
Population in 1910------1,493
INT. at fiscal agency in N. Y.

KINGFISHER.

This city is in Kingfisher County.
Inc. April 4 1893. Pop'n '10, 2,538.
5s --- $28,000----May 1 1936
Water-Works Bonds.
5s M-S $16,000c---Mch 1 1921
5s A-O 10,000c--Apr 15 1921
5s F-A 5,000c---Feb 2 1923
5s J-J 35,000c---July 1 1935
Sewer Bonds.
5s J-J $6,000c---Jan 4 1934
GEN. BD. DT. Sept 29 '14 $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 --- $30,000c---Dec 26 1923
5s '11 F-A 70,000c---Aug 14 1936
City-Hall Bonds
6s '04 J-J $25,000c---July 1 1924
Water-Works Bonds
5s '07 J-J $200,000c---July 1 1937
5s '10 J-J 40,000c---July 1 1935
Sewer Bonds.
5s '07 J-J $90,000c---July 1 1937
Street Bonds.
5s '07 J-J $10,000c---July 1 1937
Reservoir Bonds
5s J-J $200,000c---July 1 1937
GEN. BD. DT. Mar 6 '15..$665,000
Assessm'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 *$16,800c---1915-1922
5s '09 J-J 100,000c---Jan 1 1929
5s '11 M-N 31,000c---Nov 6 1936
BOND. DEBT Mar 25 '15..$147,800
Sinking fund------19,200
Assess. val. 1914(4-5 act.)..5,134,357
School tax (per $1,000) '14----$6.50
* Int. at Dist. Treas. office; on others at State fiscal agency in N. Y.

LINDSAY.

This city is in Garvin County.
Water-Works Bonds.
5½s M-S $25,000c---Mar 1 1934
Electric-Light Bonds.
5½s M-S $10,000c---Mar 1 1934
TOTAL DEBT Mar 26 '15..$50,000
Assessed valuation 1914---599,360
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.
6s --- Sept $33,000c---1916-1925
4½s --- May 80,000c---1920-1929
5s --- Aug 45,000c---1920-1929
5½s '12 M-S 37,000c---Mch 23 1937
BOND. DEBT Mar 26 '15..$200,000
Cash on hand------34,000
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 $20,000c---Jan 1 1928
Court-House & Jail Bonds.
5s --- A-O $75,000c---Sept 1 1926
Funding Bonds.
6s --- J-D $34,000c---Dec 27 1930
5½s --- J-J 15,433 56c Dec 23 1937
Judgment Bonds.
6s '15 J-J $3,000---Jan 1 1940
TOTAL DEBT Mar 30 '15..$147,434
Sinking fund------21,938
Assess. val. 1914------4,765,886
State&Co.tax (per$1,000) '14----$9.50
Population in 1910------10,236
INT. on current expense bonds at State Capital; on others at State fiscal agency, N. Y. City.

McALESTER.

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$150,000c---Mar 2 1933
5s '09 F-A 20,000c---Feb 1 1929
5s '11 J-D 80,000c---June 1 1936
5s '12 F-A 50,000c---Feb 1 1937
5s J-J 25,000c---May 31 1936
School Bonds.
5s --- M-N$175,000c---May 1 1937
Funding Bonds.
6s '12 F-A $32,210c---Feb 1 1937
Refunding Bonds.
5s --- A-O $75,000c---Apr 1 1928
Sewer Bonds.
5s '09 F-A $175,000c---Feb 1 1929
Jail Bonds.
5s '09 F-A $8,000c---Feb 1 1929
Park Bonds
5s '14 M-N$30,000---May 1 1939
BOND. DEBT Mar 24 1915$820,210
Sinking fund Apr 1914--- 149,831
Water debt------325,000
Assess. val. '14 (3-5 act.)--6,354,464
Total tax rate(per $1,000) '14..$35.50
Population in 1910 (Census)..12,954
INTEREST on water bonds of 1912 payable at office of Treasurer of Pittsburg County; on other issues at Chatham & 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------$26,000
Water and Sewer Bonds.
6s '13 M-S $35,000----Sept 2 1937
Funding bonds------$11,000
Electric light bonds------15,000
Sewer bonds------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 $25,000c---1932
6s '10 M-S 12,000c---Mch 1 1935
Funding Bonds.
6s M-S $3,300c---
(Part due each year beg. Mch 7 1925)
6s J-J $1,300c---1918
6s F-A 8,318.60c---1952
Electric-Light Bonds.
6s '10 M-S $18,000c---Mch 1 1935
BOND. DEBT Mar 24 '15..$67,918
Assess. val. '14 (abt. ½ act.).638,610
INT. at fiscal agency, N. Y.

MIAMI SCHOOL DISTRICT.

A district in Ottawa County.
6s '08 J-D $15,000c---1928
5s '11 J-D 55,000c---1931
BOND. DEBT Apr 1 1915..$60,000
Assess. val. '14 (¾ act.)---1,937,000
School tax (per $1,000) '14----$9.30
Population in 1913 (est.)------3,500
INT. at fiscal agency, N. Y.

MUSKOGEE.

Formerly a city in the Creek Nation (now in Muskogee County) in the Indian Territory. Incorp. in 1898.
Water Bonds.
5s '02 M-S $150,000c---Mch 1 1932
5s '09 F-A 250,000c---Feb 1 1933
5s '11 M-S 390,000c---Mch 1 1936
Sewer Bonds.
5s'02 M-S $25,000c---Mch 1 1932
5s '04 M-N100,000c---Nov 1 1925
5s '11 M-S 225,000c---Mch 1 1936
Water and Sewer Bonds.
4½s'05 M-N $100,000c---Nov 1 1925
Storm Sewer Bonds.
5s'08 F-A $300,000c---Feb 1 1933
Garbage-Disposal Bonds.
5s '11 M-S $35,000c---Mch 1 1936
Refunding Bonds.
5s '08 N-S $74,000c---1928
Funding Bonds.
5s '13 A-O $52,061.35 Oct 1 1928
Fire-Protection Bonds.
5s '09 M-S $60,000c---Sept 1 1929
Park Bonds.
5s '10 M-S $50,000c---1935
5s '13 F-A 150,000c---Feb 1 1938
GEN.BD.DT.Mar 24 '15 $1,961,061
Assessment debt------1,200,000
Sinking fund Sept 24 '14--- 444,670
Tot.ass'd val.'14(90%act.)28,241,013
Total tax rate (per $1,000) '14..$37.40
Population in 1910 (Census)..25,278
INT. at fiscal agency, N. Y.

MUSKOGEE SCHOOL DISTRICT.

5s '03 M-S $80,000----Sept 1 1923
4½s 05 M-N 75,000----Nov 1 1925
4½s 09 F-A 300,000----Feb 1 1929
5s '11 M-N175,000----May 1 1936
5s '12 M-N 130,000----May 1 1937
BOND. DEBT Mar 25 '15..$760,000
Sinking fund------198,820
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 J-J 80,000----Oct 1 1930
Bridge Bonds.
5s '10 J-D $140,000----Dec 5 1930
BOND. DEBT Mar 1915..$296,500
Assess. val. '14 (act. val.),48,698,664
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 $10,000c---Aug 1 1934
(Subject to call after Aug. 1 1919.)
Water Bonds
5s '03 F-A $21,000c---1928
6s '09 F-A 27,500c---Aug 1 1934
(Subject to call after Aug. 1 1919.)
Water-Extension Bonds.
--- $20,000c---Jan 1 1925
6s '15 J-J 15,000c---Jan 1 1930
15,000c---Jan 1 1935
25,000c---Jan 1 1940
BOND. DEBT Mar 27 '15..$133,500
Sinking fund------2,597
Assessed val. '14 (⅓ 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 '01 --- $6,000----Feb 1 1921
Water-Works Bonds.
6s '01 --- $24,000----1931
(Subject to call beg. in 1921)
6s '02 --- $26,000----1932
(Subject to call beg. in 1922)
6s '10 --- $30,000----Dec 1 1935
(Subject to call beg. Dec 1 1920)
Sewer Bonds.
5s '10 --- $35,000----Feb 1 1935
Funding Bonds.
6s '12 --- $6,000----June 1 1937
BOND. DEBT Mar 30 '15..$127,000
Assessed valuation------1,151,000
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.

6s --- $780----Jan 1 1916
5s --- 40,000----Jan 1 1929
5s --- 10,000----July 1 1934
Funding Bonds.
5⅛s --- $15,000----Mar 1934
BOND. DEBT May 7 1915 $65,780
Assessed val. 1914------2,510,254

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 $65,000c---Sept 1 1928
5s '09 M-S 15,000c---Sept 1 1934
5½s'11 J-D 75,000c---June 1 1931
Sewer Bonds.
5s '09 M-S $30,000c---Sept 1 1934
City-Hall Bonds.
5½s'11 J-J $20,000c---Nov 7 1931
5s --- $4,284.05---
GEN. BD. DT. Apr 1915 $209,284
Assess. val. '14 (¾ 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.
5½s'09 s-an $40,000c&r]---1916-1929
5s&5½s'09s-a 30,000c&r---1934
Funding Bonds.
5s '10 M-S $8,000c---1935
BOND. DEBT Sept 25 '14 $78,500
Sinking fund------6,000
Assess. val. '14 (¾ actual).3,026,160
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 Apr 1915..$205,000
Sinking fund Apr 2 1914--- 37,000
Assess.val. '14 (¾ act.)14,000,892
State & Co.tax(per$1,000) '14..$7.30
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 --- $12,500----1926
BOND. DEBT May 1 '15..$92,000
Sinking fund------16,561
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$100,000c---Mch 1 1930
Refunding Bonds.
5s '10 J-D $31,450c---Dec 12 1930
TOTAL DEBT May 1 '15. $139,450
Sinking fund------41,382
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. Plan to recall city officials and abolish present charter fails. V. 99, p. 1691.
Funding Bonds.
6s '95 F-A $5,000c---Aug 15 1915
6s '96 J-D 31,000c June 24 '17-'26
4½s'06 M-S 45,000c---Sept 1 1925
5s '08 F-A 72,500c---Feb 15 1928
5s '11 A-O 200,000c---Oct 9 1936
Hospital Bonds
5s '08 M-N $25,000c---Nov 16 1933
5s '11 M-S 25,000c---Mch 1 1936
Building-Site Bonds.
5s '10 J-J $10,000c---Jan 31 1935
Sewer Bonds.
5s '00 A-O $20,000c---Nov 15 1930
4½s'06 F-A 225,000c---Feb 1 1936
5s '07 A-O 50,000c---Aug 1 1937
5s '09 M-N 15,000c---May 1 1934
5s '09 A-O 185,000c---Oct 1 1934
5s '09 J-D 200,000c---Dec 1 1934
5s'11 M-S 125,000c---Mch 1 1936
Fire-Department Bonds.
5s '09 J-D $100,000c---June 1 1934
5s '10 A-O 150,000c---Aug 1 1935
Refunding Bonds
5s '06 F-A $5,000c---Aug 15 1926
5s'07-'08F-A 10,000c Aug 15 '27&28
5s'09-'10F-A 10,000c Aug 15 '29&30
Incinerator Bonds
5s '10 J-J $50,000c---Jan 31 1935
Park Bonds
5s '10 J-D $400,000c---June 1 1934
5s '10 A-O 200,000c---Oct 1 1935
5s '12 F-A 250,000c---Feb 15 1937
(Subject to call Feb. 15 1922.)
Water Bonds.
5s '00 A-O $80,000c---Oct 1 1930
5s '00 M-N 20,000c---Nov 1 1930
4½s'06 F-A 225,000c---Feb 1 1936
5s '07 A-O 200,000c---Apr 1 1937
6s '09 M-N 35,000c---May 1 1934
5s '09 J-J 150,000c---June 1 1934
5s '10 J-J 150,000c---Jan 1 1935
5s '11 M-S 250,000c---Mar 1 1936
5s '12 F-A 100,000c---Feb 1 1937
(Subject to call Feb 15 1922.)
City-Jail Bonds.
5s '09 J-D $35,000c---June 1 1934
Police-Alarm Bonds.
5s '10 A-O $10,000c---Oct 1 1935
Street Bonds.
5s '10 A-O $15,000c---Aug 1 1935
City-Hall Bonds.
5s '01 M-S $30,000c---Mch 1 1931
BOND. DT. Mar 25 '15..$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 4½s at fiscal agency, N. Y.; on 4½s due Sept. 1 1925 at Hanover Nat. Bank, N. Y.

OKLAHOMA CITY SCH. DIST.

Building Bonds.
4s '03 J-J $100,000----July 1 1923
4½s'05 J-D 60,000----June 1 1925
6s '05 J-J 8,000----Mch 15 1925
6s '07 J-J 3,800----July 5 1927
5s '08 J-D 75,000----June 2 1928
4½s'09 J-J 300,000----Jan 1 1929
4½s'09 F-A 150,000----Aug 1 1929
5s '09 J-J 45,000----Dec 1 1929
5s '10 J-D 30,000----June 1 1930
5s '10 A-O 135,000----Oct 1 1930
5s '11 J-J 235,000----July 1 1931
5s '04 M-S 4,000..Sept 10 '25-'34
4½s'09 J-D 133,000----June 15 1929
Refunding Bonds.
6s --- $27,947.80---
Funding Bonds (Part every 5 yrs).
5s '11 M-S $200,000----Mch 1 '16-'31
5s '11 J-D 118,000.Dec 15 '16-'31
BOND. DEBT May 1915 $1,807,248
Sinking fund------139,560
Assessed valuation 1914..73,770,938
School tax (per $1,000) 1914----$6.60
INT. at fiscal agency, New York.

OKLAHOMA COUNTY.

County seat is Oklahoma City.
Drainage Warrants.
6s --- $26,000----
Funding Bonds.
6s '96 --- $59,300..Jan 27 '17-'26
5s '99 --- 72,600----Nov 1 1920
4½s'09 --- 44,000----Sept 13 1934
5½s'11 --- 40,450----Aug 15 1936
Court-House Bonds.
4½s'03 --- $100,000..Dec. 31 '24-33
4½s'05 --- 10,000----Sept 1 '26-35
Jail Bonds.
4½s'05 --- $30,000----Sept 1 1926-35
TOT. BD. DT. Sept '14.. $382,350
Cash on hand------280,541
Cash on hand in sink fund--- 196,120
Assess. val. '14 (abt. act.) 92,771,510
State&Co.tax(per $1,000) '14..$2.96
Population in 1910 (Census)..85,232
INT. at fiscal agency, N. Y.

OKMULGEE.

This city is in Okmulgee County. Commission government adopted Apr. 2 1912. Pop'n 1910, 4,176.
Refunding Bonds.
6s '09 --- $22,000---Dec 15 1934
School Bonds.
5s '03 M-S $15,000c---Mch 15 1923
Sewer Bonds.
5s '03 M-N $15,000c---Nov 1 1923
5s '07 --- 7,000c---Oct 24 1927
5s '09 F-A 70,000c---Feb 1 1929
City-Hall Bonds.
5s '09 F-A $15,000c---Feb 1 1929
Water Bonds.
5s '03 M-N $38,000c---Nov 1 1923
5s '07 A-O 60,000c---Oct 24 1927
5s '09 F-A 15,000c---Feb 1 1929
6s '10 --- 60,000c---
Garbage-Disposal-Plant Bonds.
5s --- $5,000c---
BOND. DEBT Mar 25 '15..$322,000
Assessed valuation 1914...3,969,942
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 --- $15,000_____1929
5s '13 --- 15,000_____1938
High-School Bonds.
5s '09 --- $60,000_____1929
High & Ward School Building.
5s '15 M-S$115,000c_____1940
School-Site Bonds.
5s '09 --- $3,000_____1929
TOT. BD. DT. Apr 1915_ $220,000
Assessed valuation 1914_4,857,426
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 --- $60,000_____1932
6s '12 M-S 85,000___Dec 15 1937
Funding Bonds.
6s '12 M-S $29,800____Jan 1 1932
BOND. DEBT Sept 1 '12_ $190,000
Floating debt_____25,000
Sinking fund_____15,000
Assess. val. '14 (70% act.) 25,050,335
State & Co. tax(per $1,000) '14 $6.80
INT. at fiscal agency, New York.

PAWHUSKA.
This city is in Osage County. Inc.
June 28 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 --- $12,000c_.May 25 1927
Water Bonds (Tax-Exempt).
6s '07 J-D $60,000c_____1937
Sewer Bonds (Tax-Exempt).
6s '07 J-D $40,000c_____1937
Water and Light Bonds.
6s '11 Aug $60,000___Aug 15 1936
Public Utility Bonds.
5s '09 Dec $10,000c_.Mch 1 1934
(Subject to call Mch. 1 1924.)
Funding Bonds.
6s --- $4,882___Jan 15 1932
GEN. BD. DT. Mar 24 '15 $186,882
Sinking fund_____20,000
Assessed val. '14 (¾ act.)_2,312,448
Total tax rate (per $1,000)'14_$28.60
INT. at fiscal agency, N. Y.

PAWHUSKA SCHOOL DISTRICT
5s '07 --- $15,000___Apr 1 1922
5s '08 July 30,000___July 1 1928
Refunding Bonds.
6s '09 --- $8,000___July 1 1929
BOND. DEBT Mar 25 '15 $53,000
Sinking fund Feb 27 1915_ 18,914
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 Paw-
nee County. Pop'n 1913 (est.), 2,000.
Building Bonds.
5s '11 M-N $35,000c____May 1 1936
5s --- 8,000c_____1920
5s --- 5,640c_____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.
4½s'09 A-O $50,000c____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
INT. at fiscal agency, N. Y.

PERRY.
This city is the county seat of No-
ble County. Pop'n in 1910, 3,133.
Water Bonds.
5½s --- $50,000_____1933
5½s'06 M-N 30,000_May 10 '27-'36
6s --- 25,000_____1930
Funding Bonds.
6s --- $20,000_____1925
6s '08 F-A 34,000____Aug 1 1938
6s --- 15,157.89____1942
BOND. DEBT Mar 25 '15_ $174,157
Ass'd val. 1914 (abt. act.)_1,201,479
INT. at First Nat. Bank, Perry.

PERRY SCHOOL DISTRICT.
Funding Bonds.
5½s --- $24,000_____1930
High-School Bonds.
5s '11 J-J $30,000___Mch 1 1931
BOND. DEBT Mar 25 '15_ $54,000
Sinking fund Sept 1 1914__ 6,120
Assess. val. '14 (¾ 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.
Current Expense Bonds.
5s '08 --- $20,000_____
Funding Bonds (Tax-Exempt).
5s '10 s-a $88,540c_.Jan 10 1936
6s '13 --- 21,275c_.Jan 1 1939
BOND. DEBT Mar 26 '15 $129,815
Judgment debts_____1,410
Cash on hand Sept 1 1914_ 28,429
Assess. val. '14 (¾ 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 $35,000c_.Nov 1 1936
School-Equipment Bonds.
5s Nov $15,000c___Nov 1 1931
Building Bonds.
6s Oct $12,000c___Oct 2 1925
6s&7s July 5,000 _____
Refunding Bonds.
-s '14 --- $6,000_____June 8 1934
Paving Bonds.
5s '14 M-S $6,000_____1934
BOND. DEBT Nov 1914__ $73,000
Assessed valuation 1913_2,188,197
Population in 1913 (est.)____5,000
INT. at fiscal agency, N. Y.

POTEAU.
This city is in Leflore County.
-s '14 --- $10,000_____
Water-Works Bonds.
5s A-O $30,000c_____1926
6s A-O 12,000c_____1930
Sewer Bonds.
6s A-O $28,000c_____1930
Park Bonds.
6s M-N$30,000 _____1933
BOND. DEBT April 1915_$110,000
Assessed val. '14 (85% act.) 928,212
Total tax rate (per $1,000)'14_$16.00
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
Refunding Bonds.
-s --- $10,000_____
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 $45,000c_____1929
6s '11 M-N 8,000c_____1936
Sewer Bonds.
6s J-J $18,000c_____1929
Electric Light Bonds.
6s J-J $6,000c_____1929
Park Bonds.
6s '11 M-N $12,000c_____1936
BOND. DEBT Mar 25 '15__389,000
Assessed val. '14 (¾ 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 $60,000c___Jan 1 1933
6s '12 M-S 42,500c___Mch 1 1937
Sewer Bonds.
6s '11 Nov $45,000c___Nov 1 1936
BOND. DEBT Sept 1913__$147,500
Assessment debt_____26,000
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 $75,000c___Jan 1 1933
Water-Works Bonds.
5s '03 --- $25,000___Mch 2 1923
5s '07 --- 6,000___Apr 20 1927
6s '09 --- 65,000___Jan 1 1929
5s '10 --- 250,000___July 1 1930
Sewer Bonds.
5s '07 --- $37,000___Apr 20 1927
5s '10 J-D 25,000___June 1 1929
5s '10 --- 50,000___Aug 1 1930
5s '14 --- 60,000___Aug 1 1919
Building Bonds.
5s '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 $77,000___Feb 11 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$100,000c___Nov 1 1932
5s '14 --- 135,000_____
BOND. DEBT Mar 24 '15$1,068,238
Sinking fund Sept 26 '14 __ 44,001
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 a$15,000c_____1923
5s '07 A-O 12,000c_____1927
5s '08 M-S 30,000c___Sept 1 1928
5s '09 M-S 34,000c___Sept 1 1929
5s '09 M-S 30,000c{Sept 1 '19-'24 / '29-'34
5s '11 J-D 40,000c___June 1 1936
TOT. BD. DT. Apr 17 '15_$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 Mar 25 '15_$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.
5½s --- $46,000_____1938
Funding Bonds.
6s '95 --- $2,200c_____1915
6s '97 --- 5,198c___Oct 16 1917
Water Works Bonds.
6s '98 A-O $35,000c___Oct 1 1918
5½s'04 J-J 125,000c___Jan 1 1934
City Hall Bonds.
5s '03 --- $30,000c_May 1 1923
Sewer Bonds.
5s '09 J-J $125,000c__Jan 1 1929
Sewer and Water Bonds.
5s '07 F-A $165,000c_.Feb 1 1937
Convention Hall Bonds.
5s '09 J-J $50,000c___Jan 1 1929
Hospital Bonds.
5s '09 J.J $20,000c___Jan 1 1929
Park Bonds.
5s '12 --- $50,000___Nov 19 1932
GEN. BD. DT. May 3 '15_$670,458
Assessment debt_____280,000
Assess. val. '14 (abt. act.)_6,457,564
Total tax rate (per $1,000) '14.$28.72
INT. at fiscal agency, New York.

SHAWNEE SCH. DIST. NO. 93.
Building Bonds (Tax-exempt).
6s g F-A $4,000c_____1919
4s J-J 50,000c_____1933
5s M-N 15,000c_____1936
5s F-A 120,000c_____1929
5s J-J 44,000c_____1935
5½s --- 59,118.51_____1936
Refunding Bonds (Tax-exempt).
6s g M-S $7,500c___1918-1927
BOND. DEBT Mar 27 '15_$299,619
Floating debt (estimated)_ 16,488
Sinking fund 1914_____94,531
Assessed valuation 1914__7,553,549
School tax (per $1,000) 1914_$13.00
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.$106,800
Assess. val. 1912_____517,120
Tax rate (per $1,000) 1913__$19.00
Population in 1910_____1,132
INT. payable at Farmers' & Mer-
chants' Bank, Snyder.

STILLWATER.
This city is in Payne Co. Inc. as
a town in 1891 and as a city of the
first class in 1899.
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 $54,000c_____1932
-s --- 10,000c_____1931
Funding Bonds.
6s '12 A-O 33,697.86.Apr 16 1937
BOND. DEBT May 1915__ $67,698
Assess. val. '14 (abt. act.)_1,472,314
Sch. tax rate (per $1,000) '14.$14.46
INT. at fiscal agency, New York.

TAHLEQUAH.
This city is in Cherokee County.
Water bonds_____$53,000
Street bonds_____30,000
City-hall bonds_____3,500
City-jail bonds_____1,200
School bonds_____27,500
BOND. DEBT Mar 29 '15_$115,200
Assessed valuation 1914__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 '02 --- $15,000___Feb 3 1922
5½s'09 --- 13,500___Jan 1 1929
6s '12 --- 20,000___Oct 1 1932
Sewer Bonds.
5½s'09 --- $5,000___Jan 1 1929
Electric-Light Bonds.
5½s'09 --- $18,500___Jan 1 1929
Funding Bonds.
6s '12 --- $15,000___Jan 1 1932
BOND. DEBT Apr 22 '15_$87,000
Sinking fund and cash__ 16,057
Assessed valuation 1914___664,093
Total tax rate (per $1,000)'14.$32.55
a INT. at State Treas. office; on
other bonds at fiscal agency, N. Y.

TULSA.
Formerly a town in the Creek Na-
tion (now in Tulsa County), in the
Indian Territory.
Funding Bonds.
6s '08 --- $30,000___Mch 16 1928
Refunding Bds (Red. beg. in 1918)
5s '14 --- $25,600___Nov 11 1924
5s '09 --- $23,000c___Apr 1 1934
Sewer Bonds.
5s '05 --- $30,000___July 1 1925
5s '07 M-S 25,000c___Sept 1 1927
5s '08 A-O 30,000c___Oct 15 1928
5s '09 --- 65,000c___June 1 1929
5s '10 --- 35,000c___Apr 15 1930
5s '11 M-S 100,000c___Sept 1 1931
Water Bonds.
6s '08 --- $50,000c___June 1 1928
(Subject to call after June 1 1918.)
5s '09 --- $20,000c___June 1 1929
5s '10 --- 100,000c___Apr 15 1930
5s '11 M-S 90,000c___Nov 15 1931

SHAWNEE. (col 4)

Fire-Department Bonds.
5s '09 --- $20,000c___June 1 1929
5s '11 M-S 50,000c___Nov 15 1931
Storage-House Bonds.
5s '09 --- $6,000c___June 1 1929
Park Bonds.
5s '09 --- $25,000c___June 1 1929
5s '13 F-A 40,000c_Feb 1 '18-'38
Street Bonds (Part due yearly).
5s '11 M-S $33,000c_.Nov 15 1931
Paving Bonds (Part due yearly).
5s '11 M-N$11,000c_.Nov 15 1931
Convention-Hall Bonds.
-s '13 F-A$100,000c_.Feb 1 '18-'38
Library Bonds.
5s '12 M-N {$5,500c Nov 15 '16-'36 / ($500 every two yrs.) / 1,000c__ Nov 15 1937
Public-Market Bonds.
5s '13 F-A $25,000c___Feb 1 1918
Boulevard (Part yrly. beg. 1918.)
5s '13 --- $10,000_____1933
BOND. DEBT Apr 1915_$1,150,100
Sinking fund Aug 1 1913__ 330,000
Assessed value of all prop-
erty for taxation as
equalized for 1914_____20,301,130
Total tax (per $1,000) 1914__$29.00
Population in 1910 (Census) _18,182
Population in 1915 (re-count)_28,240
INT. at fiscal agency, New York.

TULSA SCHOOL DIST. NO. 22.
Validity of $500,000 bonds voted
March 14 1914 upheld by State Su-
preme Court Aug. 18 1914. V. 99,
p. 621. Int. at fiscal agency, N. Y.
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
5s '12 J-J 150,000___July 15 1932
Building and Improvement Bds.
5s '14 J-J $500,000_____
TOTAL DEBT Apr 1914_ $905,000
Sinking fund_____60,000
Assessed val. 1913_____25,000,000

TULSA COUNTY.
Tulsa is the county seat.
Current-Expense Bonds.
-s --- $14,000___Aug 3 1915
Court-House Bonds.
5s J-D $200,000c_____1930
Bridge Bonds.
5s J-D $75,000c___June 1 1930
5s '15 A-O 200,000c.Apr 12 '20-'35
($50,000 payable every 5 years.)
Jail Bonds.
5s J-D $25,000___Jan 1921-1930
BOND. DEBT May 1915 $514,000
Sinking fund Apr 23 1915__ 103,225
Assessed valuation 1914_53,903,540
Real value (estimated)__75,000,000
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 $141,674.65_____
BOND. DEBT Apr 1 '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.
5s J-D $65,600c___Dec 1 1923
5s --- 20,000___Apr 1 1930
Sewer Bonds.
5s J-D $20,000c___Dec 1 1923
5s --- 18,000_____1937
City-Hall Bonds.
5s '09 --- $28,000c___July 1 1929
BOND. DEBT Mar 13 '15_$171,129
Assess. val. '14 (abt. act.)_3,279,889
City tax rate (per $1,000)'14.$11.00
INT. at A. B. Leach & Co., N. Y.

WAGONER.
This city is in Wagoner County.
Water-Works Bonds.
5s semi-an $72,000c_____1925
(Sub. to call at 105 after Dec 15 '15.)
5s semi-an $50,000c_____1934
Light and Power Bonds.
5s semi-an $40,000c_____1934
Light, Water and Sewer Bonds.
5s semi-an $40,000c_____1936
Sewer Bonds.
5s semi-an $35,000c_____1934
Funding Bonds.
5s '11 s-a $29,000c_____1936
Park bonds $20,000_____1937
City-hall bds 15,000_____1934
BOND. DEBT Mar 11 '15_$301,000
Sinking fund_____26,252
Assess. val. '14 (¾ act.)_2,500,000
Tax rate (per $1,000) 1914__$32.50
Population in 1910_____4,018
INT. at fiscal agency, New York.

WALTER.
This city is in Comanche County.
Refunding Bonds
-s '06 --- $2,600_____
Water Bonds.
5s '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
Population in 1910_____1,377
INT. payable at City Treas. office.

WALTER SCH. DIST. NO. 1.
-s --- $35,000c_.Jan 21 1928
Funding Bonds.
6s '12 J-J $54,000c___Jan 31 1937
BOND. DEBT May 8 1915_$65,000
Sinking fund_____7,000
Assess. val. '15 (60% act.) 1,000,000
Population of dist. 1915 (est.)_1,950

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 Mar 24 '15 $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

Electric-Light Bonds.
6s '08   ____ $15,000____Dec 1 1933
6s 09   ____   10,000____Sept 1 1934

Sewer Bonds.
6s '09   ____ $50,000____Sept 1 1934

City-Hall Bonds.
6s '08   ____ $10,000____Sept 1 1934

Refunding Bonds.
6s '13   ____ $7,500____Apr 1 1938
BOND. DEBT Mar 1915__ $150,000
Total assessed val. 1914 ____994,644
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
6s '07 M-N $15,000c.___May 1 1937
(Subject to call after May 1 1917.)
6s '10 M-S $35,000 ____ 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   F-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 Mar 25 '15 $55,500
Sinking fund Sept 25 '14__ 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____	$91,000	*$547,082	*42.00	1,279
Alfalfa Co. Sch. Dist. No. 46___	56,764	†1,509,590	†4.60	_____
Allen, Pontotoc County____	25,000	*325,311	_____	645
Altus (C), Jackson County____	351,000	b2,248,000	$18.20	4,821
Altus School District____	65,500	b3,266,061	b6.50	_____
Alva School District____	25,000	_____	_____	_____
Antlers (T), Pushmataha Co.__	38,000	f412,576	_____	1,273
Atoka (C), Atoka County____	51,000	$1,102,457	a19.33	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	*2,501,254	_____	_____
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	†798,923	10.00	_____
Broken Arrow (C), Tulsa Co____	77,500	*745,050	*27.50	1,576
Carmen (C), Alfalfa County____	70,000	†432,283	†30.00	883
Carter County____	70,000	†12,448,000	b9.95	25,358
Chandler (C), Lincoln County__	89,000	†1,100,000	_____	2,024
Chelsea (T), Rogers County____	76,000	*648,017	_____	1,350
Cherokee School District____	38,000	1,250,000	_____	_____
Cleveland County____	82,000	*11,073,994	*6.80	18,843
Coalgate (C), Coal County____	154,000	$1,209,481	_____	3,255
Collinsville School Dist. No. 32__	63,500	b2,000,000	b9.50	_____
Comanche (C), Stephens County__	40,000	*536,890	_____	1,381
Copan School District No. 4____	30,000	b3,081,409	_____	_____
Cotton Co. Sch Dist. No. 1____	66,000	†731,733	*22.00	_____
Coweta (C), Wagoner County__	48,000	†560,000	_____	1,187
Cushing (T), Payne County____	104,000	†752,113	a9.40	1,072
Custer City School District____	25,000	_____	_____	_____
Custer County____	38,800	‡18,748,019	†7.25	23,231
Dewey County____	26,000	*8,962,894	*6.80	14,132
Durant School District____	65,500	b3,018,830	b8.60	_____
Dustin (T), Hughes County____	25,000	*377,000	_____	579
Edmond (C), Oklahoma County__	100,000	†875,378	b18.80	2,090
Enid (C), Garfield County____	640,984	b7,866,169	b14.00	13,799
Erick (T), Beckham County____	37,500	†485,729	_____	915
Eufaula, McIntosh County____	140,000	b1,250,000	b3.40	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	33,507,125	_____	33,050

Location—	Bonded debt.	Assessed valuation.	Tax per $1,000.	Popul'n 1910.
Garvin County____	139,120	*11,871,735	*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	b614,293	b45.00	1,229
Grove (T), Delaware County____	35,000	*465,000	_____	888
Haileyville (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	b1,000,000	_____	_____
Haskell (T) Muskogee County__	35,000	*491,000	_____	857
Hastings (T), Jefferson County__	45,000	*188,105	_____	727
Heavener (C), La Flore County__	56,735	*700,000	b36.80	780
Henryetta (C), Okmulgee Co____	164,000	†1,067,829	†41.00	1,671
Hinton (T), Caddo County____	30,000	*400,000	*25.00	686
Hobart School District____	103,853	*2,660,676	*10.75	_____
Holdenville School District____	39,000	b2,095,725	b5.00	_____
Hominy, Osage County____	49,250	*584,594	*36.00	760
Hughes County____	41,000	†12,005,324	†7.80	24,040
Jackson County____	130,000	b16,429,429	b6.25	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
Johnston County Dr. Dist. No. 1__	35,000	_____	_____	_____
Kingfisher County____	27,000	*17,179,975	_____	18,825
Kiowa (T), Pittsburg County__	57,000	†390,147	†33.30	1,021
Krebs (C), Pittsburg County__	60,000	_____	_____	2,884
Leflore County____	100,000	12,728,745	*6.09	29,127
Lehigh, Coal County____	52,500	*525,942	*40.71	1,880
Lincoln County____	32,000	_____	_____	34,779
Love County School Dist. No. 16__	46,828	*1,505,474	*12.30	_____
McAlester School District____	60,000	_____	_____	_____
McIntosh County____	30,970	*9,111,176	*8.06	20,961
Madill, Marshall County____	40,000	700,000	a20.00	1,564
Mangum, Greer County____	85,000	†2,500,000	_____	3,667
Marlow School District____	35,000	f1,000,556	14.00	_____
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
Muldrow (C), Sequoyah County__	33,000	*263,907	_____	671
Newark School District____	y50,000	_____	_____	_____
Noble County____	89,000	*13,028,809	_____	14,945
Okeene (T), Blaine County____	30,000	b406,251	b11.00	920
Okmulgee County____	86,000	†18,707,926	†9.275	21,115
Ottawa County____	25,000	b9,154,000	b8.55	15,713
Ottawa County Sch. Dist. No. 26__	25,000	b9,480,000	b10.00	_____
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
Ponca City, Kay County____	122,500	†1,770,000	†23.30	2,521
Pond Creek School District____	40,000	b1,058,970	_____	_____
Pontotoc County____	70,000	*11,500,000	_____	24,331
Pottawatomie County____	119,500	‡29,856,586	†6.70	43,595
Porum (T), Muskogee County__	33,000	b378,930	_____	548
Ralston, Pawnee County____	25,500	238,688	10.00	597
Ramona School District No. 16__	50,000	b6,116,774	b5.80	_____
Roff, Pontotoc County____	45,000	†545,852	_____	1,044
Roger Mills County____	41,000	b7,500,000	_____	12,861
Seminole County____	111,125	_____	_____	19,964
Seminole Co. Sch. Dist. No. 22__	29,000	700,000	_____	_____
Sentinel (T), Washita County__	30,000	*325,000	a30.00	857
Sequoyah County Sch. Dist. No. 1__	29,000	†1,385,333	†7.20	_____
Stigler (C), Haskell County__	x75,000	$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
Talihina, Le Flore County____	25,000	_____	_____	1,776
Tecumseh (C), Pottawatomie Co__	68,000	_____	_____	1,626
Tishomingo (T), Johnston County__	44,500	707,239	a30.00	1,408
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	b6,169,337	b5.80	_____
Washita County____	148,000	*16,500,000	*5.30	25,034
Watonga, Blaine County____	90,000	*802,502	*16.50	1,728
Waurika, Jefferson County____	40,000	c1,000,000	_____	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
Yukon, Canadian County____	40,000	f504,660	_____	1,018

(C) City. (T) Town. a Total tax. e 1909 figures. f 1910 figures. g State and county tax. x Total debt. y This covers merely a recent issue of bonds; we are not informed as to what is total debt. § 1911 figures. b 1912 figures. † 1913 figures. * 1914 figures. b 1915 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES

INDEX FOR THE PACIFIC STATES, CITIES, Etc

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.1'19) __ H. W. Johnson
Sec. of State (term exp. 1st Mon. aft. Jan. 1 '19) _ F. C. Jordan
Treasurer (term exp.1st Mon.aft.Jan.1 '19) _ F. W. Richardson
Controller (term exp. 1st Mon.aft.Jan.1 '19) John S. Chambers

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.	Harbor-Improvement Bonds.
Int. ceased $3,500c _____	4s g '11 J-J $8,298,000c July 2 1985
Civil War Bonds of 1860	(Subject to call after July 2 1950.)
Int. ceased $500c _____	Highway Bonds.
Funded Debt Bonds.	$5,200,000c July 3 '17-'29
6s g '73 J-J $2,277,500c (*)	1,600,000c July 3 '30-'33
	4s'11 J-J 200,000c ___ July 3 1934
Sea Wall Bonds.	3,000,000c July 3 '35-'41
4s '05 J-J $1,800,000c ___ Jan 2 1924	3,000,000c July 3 '42-'49
(Subject to call after Jan. 2 1914.)	4s 1,000,000c July 3 '49-'51

* 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 Mar. 1 1915 was $25,379,500, including $4,000 civil bonds on which int. has ceased. The warrant debt on that date was $628,571 96. Cash in treasury on Mar. 1 1915 amounted to $17,378,558 61. 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 Mar. 1 1915 held bonds aggregating $7,551,875 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 $4,426,938 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 ____	x1,991,554,603	4.00	1870 ____	277,538,134	8.65
1906 ____	1,595,897,411	4.76	1860 ____	148,193,540	6.00
1904 ____	1,545,698,785	5.35	1850 ____	57,670,689	5.00

x Value of operative property included $351,511,804.

§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.

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 an 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 favorably voted. V. 100, p. 490. The proposition was then submitted to the voters of the county on March 19 1915, but was defeated, failing of the necessary two-thirds vote. V. 100, p. 1186.

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 Sea-

well on Feb. 2 1914. V. 98, p. 538. On May 23 1912 Judge Seawell 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.

Various bond propositions were voted upon at the Nov. 1914 election, but only four carried. They were (1) initative measure providing for the issuance of $1,800,000 bonds for the completion of the University of California in Berkeley; (2) $3,000,000 bonds for State buildings in Sacramento; (3) $1,000,000 bonds for State buildings in San Francisco and (4) $10,000,000 San Francisco harbor bonds. V. 100, p. 67 and 490.

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 shal 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 irrepealable until the principal and interest thereon shall be paid and discharged, and such law may make provision for a sinking fund to pay the principal of such debt or liability to commence at a time after the incurring of such debt or liability of not more than a period of one-fourth of the time of maturity of such debt or liability; but no such law shall take effect until, at a general election, it shall have been submitted to the people and shall have received a majority of all the votes cast for and against it at such election; and all moneys raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county, or city and county, if one be published therein, throughout the State, for three months next preceding the election at which it is submitted to the people. The Legislature may at any time after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same.

ARTICLE 12. Section 13. State Not to Loan Its Credit, &c.—The State shall not, in any manner, loan its credit, nor shall it subscribe to or be interested in the stock of any company, association or corporation.

ARTICLE 4. Section 31.—Legislature Prohibited from Loaning Credit, &c., of State, City, County, &c.—The Legislature shall have no power to give or to lend, or to authorize the giving or lending of, the credit of the State, or of any county, city and county, city, township or other political corporation or sub-division of the State now existing, or that may be hereafter established, in aid of or to any person, association or corporation, whether municipal or otherwise, or to pledge the credit thereof in any manner whatever for the payment of the liabilities of any individual, association, municipal or other corporation whatever; nor shall it have power to make any gift, or authorize the making of any gift, or any public money or thing of value to any individual, municipal or other corporation whatever; provided, that nothing in this section shall prevent the Legislature granting aid pursuant to section twenty-two of this Article; and it shall not have 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 no 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 1¾. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation and irrigation districts) within said State shall be free and exempt from taxation. See editorial article in "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 seciton, 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.

School Bonds.
5s '34 J-D $25,000c..Dec 1 '15-'34
City Hall Bonds.
5s '94 J-D $20,500c..Dec 1 '15-'34
4s '01 J-D 67,250c..Dec 1 '15-'41
4½s'08 A-O 251,250c..Apr 1 '16-'48
Electric-Lt. & Police Dept. Bonds.
5s '12 M-N $150,100..Nov 1 '15-'52
Sewers and Schools.
4½s'10 J-D$157,500..June 1 '15-'50
BOND. DEBT July 1 '15.. $671,600
Assess. val. '14 (65% act.)21,212,429
City tax rate (per $1,000) '14.$12.80
INT. payable at City Treas. office.

ALAMEDA CO. UN. H. S. D. NO. 3.

Building (*Int. at Co. Treas. office*).
5s '12 J-D $80,000c..June 1 '18-'47
BOND. DEBT May 1 '15.. $80,000
Assess. val. '14 (3-5 act.).. 7,585,265
Population in 1910 (est.)

ALAMEDA CO. UN. H. S. D. NO.4.

High-School Building Bonds.
5s '06 J-J $73,000c........1915-1926
BOND. DEBT May 1 '15 $73,000
Assess. val. '14 (3-5 act.)..18,590,349
INT. at Co. Treas. office.

ALHAMBRA.

This city is in Los Angeles County. New charter adopted Oct. 14 1914. Pop. '10, 5,021. Int. at City Treas.
Library Bonds.
4½s .... $6,500....July 1 1927
5s '12 M-S 47,500c.Sept 1 '15-'52
Incinerator Bonds.
5s '12 M-S $9,500c..Sept 1 '15-'52
Fire-Protection Bonds.
4½s .... $9,000....July 1 1927
5s '12 M-S 29,450c.Sept 1 '15-'52
Drainage Bonds.
3½s .... $13,000....July 1 24&27
5s '12 M-S 16,150c..Sept 1 '15-'52
City-Hall Bonds.
4½s .... $4,500....July 1 1932
5s '12 M-S $47,500c.Sept 1 '15-'52
Bridge Bonds.
4½s .... $13,000....July 1 1927
5s '12 M-S $14,250c.Sept 1 '15-'52
BOND. DEBT Mar 25 '15 $210,350
Assessed valuation 1914.. 8,443,315
Tax rate (per {Old city $12.50
$1,000) ... {Annex 12.00

ALHAMBRA CITY SCH. DIST.

'06-'08-'09 $126,000.............
4½s'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.............
4½s'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. Reinc. June 1888. Pop'n 1910. 2,628.
Electric-Light Bonds.
6s '94 J-D $3,500c..Dec 1 '15-'34
5s '11 A-O 7,867.50c..Apr 1 '16-'51
Water and Light Bonds.
6s '96 J-D $10,350c..Dec 1 '15-'36
5s '06 J-J 33,400c..July 2 '15-'46
Paving Bonds.
5s g '10 J-J $6,600c..July 2 '15-'25
Sewer Bonds.
5s '11 A-O $81,000c..Apr 1 '16-'51
Fire Apparatus (*Part yearly*).
6s '14 A-O $7,000...........1954
BOND. DEBT Mar 25 '15 $157,565
Assess. val. 1914 (½ act.)..2,314,130
Tax rate (per $1,000) 1914....$16.00
INT. payable at City Treas. office.

ANAHEIM SCHOOL DISTRICTS.

High-School Bonds.
5s '11 .... $56,000...........
5s '11 .... 35,000....1916-1931
Grammar-School Bonds.
4½s'04 .... $4,500...........
5s '11 .... 22,000...........
6s '14 J-D 15,000...........
BOND. DEBT {High S. D. $91,000
July 1 1915 {Gram. S. D. 41,500

ARMIJO UNION HIGH S. D.

A district in Solano County.
Building Bonds (*Part due yearly*).
5s '13 J-J $70,000c....July 1 1949
BOND. DEBT Mar 24 '15 $70,000
Assess. val. '14 (60%) act.4,350,000
School tax (per $1,000) 1913..$3.80
Population in 1914 (est.).......4,380
INTEREST at Treasurer's office.
Bonds are tax-free.

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*).
4½sg'07 M-N 96,000c..May 1 '16-'47
5s '12 A-O 219,425 ....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*).
4½s .... $30,000..Part yly July 1
BOND. DEBT Mar 1914..$606,425
Assess. val. '13 (½ act.)....7,885,000
Total tax (per $1,000) 1913...$19.00

BAKERSFIELD SCHOOL DIST.

Building Bonds.
5s '13 J-J $189,000c 1918-1927
5½s'14 .... $40,000...........
BOND. DEBT July 1914.. $231,000
Assess.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.
4½s'00 J-J $65,000c..July 10 '15-'40
Munic. Impt. Bds.—(*Tax Exempt*).
4½s'g F-A $245,932.50c Feb 1'15-'47
5s g '15 J-J 500,000c..Jan 1 '16-'55
BOND. DEBT Mar 23 '15$1,359,481
Sinking funds............ 31,943
Assess. val.'14 (½ act.)....42,706,510
Tot. tax (per $1,000) 1914....$28.00
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.; school bonds of 1915 at City Treas. office or at Equitable Trust Co., N. Y.; other bonds at City Treas.office.

BERKELEY SCHOOL DISTRICT.

4½s'06 J-J $118,500...........
4½s'07 J-J 269,200...........
4½s'08 J-J 175,000...........
BOND. DEBT May 1 '15..$543,000
INT. payable at Co. Treas. office.

BRAWLEY.

This city is in Imperial County.
Street-Impt. Bonds.
6s '15 J-J $40,000.....Jan 1 '16-'55
Fire-Dept. Bonds.
6s '15 J-J $8,000.....Jan 1 '16-'55
BOND. DEBT Feb 1915.. $155,000
Water debt (included) 75,000
Assessed valuation 1,230,210
Population in 1910............881

BRAWLEY UNION HIGH S. D.

5s '13 .... $50,000...........1933
TOTAL DEBT Apr 29 '15.. $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.) 6,000.
Building Bonds.
5s '11 J-J $75,000.....1927-1951
7s .... J-J 12,250c...1915-1919
BOND. DEBT April 1915.. $87,250
Assess. val. '14 (3-5 act.). 4,351,083
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 (INT. at Co. Treas.)
5s g '11 Sept $200,000..Sept 11'17-'51
BOND. DEBT Mar 1915.. $200,000
Assessed valuation 1913... 5,458,439
Real valuation (est.) 12,000,000

CHICO.

This city is in Butte County.
Sewer Bonds.
5s '02 J-J $29,375c..Jan 1 '16-'42
Municipal Improvement Bonds.
5s '10 J-J $135,000c.July 1 '15-'50
BOND. DEBT Jan 1915.. $164,375
Assess. val. '14-'15 (non-op)2,847,200
Assess.val. all prop.'14-'15 3,013,685
Tax rate per $1,000 1914-15..$13.50
Population in 1910............3,750
INT. at office of City Treasurer.

CHICO GRAMMAR SCH. DIST.

4s .... $32,500...........
Building Bonds.
5s '13 .... $48,000 1916-1938
TOTAL DEBT Mar 1915.. $50,500
Assess. val. '14 (½ act.)...5,150,000
Population in 1915 (est.)....14,000

COLTON.

This city is in San Bernardino Co.
Water Bonds.
6s '85 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 May 1915.. $104,700
Asses. val. 1914 (½ act.) ..2,056,615
Value of operative property (additional) 813,021
Tax rate (per $1,000) '14......$10.00
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
Assess. 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
.s '15 .... 150,000...........
BOND. DEBT Mar 24 '15.. $350,000
Assess. val. '14 (non-oper)14,289,177
Assess. val. all prop'y '14-15,662,550
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 Mar 26 '15 $161,000
Assess. val. '14 (non-oper)45,808,455
Assess. val. all prop'y '14-52,204,930
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. 1907. Population 1910, 987.
Water-Works Bonds.
5s '10 J-D $46,800c..Dec 1 '20-'50
5s '15 J-J 6,000c..Jan 15 '25-'36
Sewer Bonds.
5s '10 J-D $20,350c.. Dec 1 '15-'50
5s '15 J-J 24,000c.Jan 15 '16-'55
BOND. DEBT April 1915.. $97,150
Assessed valuation 665,956
Real value (est.)...........2,000,000
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.
Sewer Bonds.
5s g '09 A-O $26,250c..Aug 1 '15-'49
Street Bonds.
5s g '09 A-O $12,687.50c Aug1'15-'49
5s g '12 .... 126,025c.Jan 1 '16-'52
Drainage Bonds.
5s g '09 A-O $79,625c..Aug 1 '15-'49
Municipal Impt. Bonds.
4½s,5&5½s $127,187 50 ..1915-1952
BOND. DEBT May 18 '15$245,750
Assess. val. '14 (2-5 act.). 4,621,500
Tot. tax rate (per M. 1914...$38.60
INT. payable at City Treas. office

CORONADO.

This city is in San Diego County Inc. 1890. Population 1910, 1,477.
Seawall bonds, A-O.......$104,625
Seawall & Street, A-O 143,000
Sewer & Fire D., F-A 41,400
BOND. DEBT May 8 '15.. $289,025
Assessed val. 1914 (½ act.),3,372,276
City tax rate (per $1,000) '14.$18.70
INT. payable at City Treas. office.

CORONADO SCHOOL DISTRICT.

Building (*Int. at Co. Treas. office*)
5s '12 .... July $80,000c 1915-1934

BOND. DEBT Mar 25 '15 $80,000

Sinking fund............ $12,458
Ass'd val. '14 (abt.35%act)2,461,861
School tax rate (per $1,000) '14.$13.80
Population in 1915 (est.).......4,500

DALY CITY.

This city is in San Mateo County.
Water-Works Bonds
5½s'13 M-S $97,000c..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 (INT. at City Treas. office)
5½s g .... $39,900c Jan 1 '16-'53
TOTAL DEBT Sept 21 '14 $62,000
Sinking fund............. 1,000
Assess. val. '14 (40% act.).. 517,225
Total tax rate (per $1,000) '14 $19.00
Population in 1910............970

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 (½ 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.
Sewer bonds, 1908..........$30,000
Municipal Improvement Bonds.
.s '10 .... $69,000...........
5½s'13 J-J $50,000c.July 2 '23-'42
BOND. DEBT Mar 25 '15 $149,000
Assess. val. '14 (½ 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
6s '15 ann {$45,000...Apr 5 '20-'49
{15,000...Apr 5 '50-'55
BOND. DEBT May 1915.. $115,000
Assessed valuation 2,750,227

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 Mar 25 '15 $120,000
Assess. val. '14 (non-oper).5,955,437
Assess. val. all prop'y '14..7,104,168
State & Co. tax rate} Inside ..$19.60
(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 Mar 26 '15 $109,750
Assess. val. '14 (35% act.)-1,070,344
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*).
4½s semi-an $75,000c ....
*Sewer Completion (*Tax-exempt*).
4½s semi-an $26,250c ....
4½s semi-an $59,500c ....
*Fire-Apparatus (*Tax-exempt*).
4½s semi-an $11,250c ....
*Park (*Tax-exempt*).
4½s semi-an $3,750c ....
‡Third Ward (*Tax-exempt*).
4½s semi-an $10,500c ....
Fifth Ward Sch. (*Tax-exempt*).
4½s semi-an $10,500c ....
Water Works (*Tax-exempt*).
5s '14 J-J $270,000c.July 15 '14-'53
BOND. DEBT Mar 20 '15.. $466,750
Assess. val. '14 (2-5 act.).28,135,441
City tax rate (per $1,000) '14.$11.00
Tot. tax rate (per $1,000) '14.$26.00
*Part yearly on July 15. ‡Part yearly April 15.
x Including $735,596 operating property taxed only by State.
INT. payable at City Treas. office.

EUREKA HIGH SCH. DIST.

Building (INT. at Co. Treas. off.)
5s g '13 A-O$150,000.. Oct 1 '18-'53
TOTAL DEBT Apr 24 '14. $150,000
Assessed valuation 1914...6,979,564

FRESNO.

County seat of Fresno Co. Incor. Oct. 27 1885. Pop'n 1910, 24,892.
City Hall.
4½s'06 J-J $58,967c 1915-1943
Sewer.
5s g .... J-J $21,000c..July 1 '15-35
4½s'06 J-J 139,016c 1915 1945
Playground Site Bonds.
5s '10 J-D $54,000c...........1940
Convention Hall Bonds.
5s '12 F-A $42,000..Aug 15 '15-'42
TOTAL DEBT April 1914 $311,500
Assess. val. (3-5 act.)..20,812,996
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
5s g '14 A-O 250,000c ...1936-1949
BOND. DEBT Mar 29 '15 $640,000
Population in 1912 (est.).......46,000
INT. at City Treas. office.

FRUITVALE SCHOOL DIST.
A district in Alameda County.
5s '98 Feb $6,000........................
5s '09 J-J 74,118......1915-1929
5s '13 F-A 5,000...Aug 27 '18-'22
BOND. DEBT May 1 '15. $73,000
Ass'd val. '14 (3-5 act.)....7,330,415
School tax (per $1,000) 1914..$1.50
INT. at Co. Auditor's office.

FULLERTON.
This city is in Orange County.
Water Works Bonds.
5s '12 A-O $30,000....Part yearly
6s J-D 12,000....Part yearly
Paving Bonds.
6s $16,000....Part yearly
Fire-Apparatus Bonds.
6s '14 $5,000....Part yearly
Street Bonds.
9s '15 M-S $36,000.....1916-1955
Road Bonds.
5s '12 A-O$152,000....Part yearly
TOTAL DEBT Mar 15 '15 $281,000
Assessed valuation 1914....3,172,855
Population in 1910...........1,725

FULLERTON UN. HIGH S. D.
Building (Int. at County Treas.)
5s '06 $20,000c...........1926
($2,000 due annually.)
5s 48,000c.....1915-1938
5s J-D 130,000c....1916-1941
TOTAL DEBT May 1915 $198,000
Assessed val. '14 (⅓ act.) 11,250,000
School tax (per $1,000) 1914..$0.57

GLENDALE.
A city in Los Angeles County.
Inc. Feb. 1906. Of the water bonds
given below, $189,000 had been sold
up to date of statement.
Municipal Water Bonds.
5s '14 M-S $248,000.....1920-1950
Electric-Light Bonds.
5s '09 J-J $54,000c...........1949
5s '12 M-S 40,000c-Mch 1 '30-'34
Fire-Department Bonds.
6s '07 M-S $4,250c...........1947
5s '13 J-J 18,986..Jan 1 '16-'52
City-Hall and Library Bonds.
5s '11 $16,500c...........1935
Street Bonds.
5s '13 J-J $4,000..Jan 1 '16-'23
BOND. DEBT April 1915. $385,125
Assess. val. '14 (2-5 act.)..4,354,000
City tax rate (per $1,000) '13..$12.30
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-N$450,000...Nov 1 '21-'50
TOTAL DEBT April 1915 $450,000
Ass'd val. '14 (non-oper.).15,678,263
Ass'd val. of all prop. '14.17,576,399
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.

HAYWARDS UNION HIGH S. D.
A district in Alameda County.
Building Bonds.
5s '12 J-J 380,000.....1922-1932
BOND. DEBT May 6 '15....$380,000
Population in 1913 (est).....7,000
INT. at Co. Treas. office in Oakl'd

HESTER SCHOOL DISTRICT.
A district in Santa Clara County.
Bldg. Bonds (Tax-Exempt).
5s $8,000....Apr 1 1017
5s '12 F-A 74,000c....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$110,500c.....1916-1922
TOTAL DEBT Apr 1915. $110,500
Assessed valuation 1914...2,688,380
(Assessment 1-5 to ¼ actual value.)
Total tax (per $1,000) '14(est.)$30.70
INT. payable at City Treas. office
and Mercantile Tr. Co., San Fran.

HUNTINGTON BEACH.
This city is in Orange County.
Inc. Feb. 17 1909. Pop'n '10, 815.
Sewer Bonds.
5½g'14 M-S 334,000.....Mar 2 '16-'49
Municipal Wharf Bonds.
5½s'12 J-D $68,205c June 1 '15-'52
BOND. DEBT Apr 1915. $101,500
Assessed valuation 1914....937,565
Total tax (per $1,000) '14-'15.$36.00
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

IMPERIAL.
This city is in Imperial Co. Inc.
Aug. 1904. Pop'n 1910, 1,257.
Water Bonds.
6s '09 J-J $50,000...............
6s 29,000.................
(Payable annually beginning in 1924)
Sewer and City-Hall Bonds.
6s '10 J-J $42,500..$1,500 yearly

Sewer Bonds.
6s '11 M-S $24,000...$1,000 yearly
BOND. DEBT Mar 25 '15. $145,500
Assess. val. 1914 (65% act) 1,406,711
Total tax rate (per $1,000) '13.$18.00

IMPERIAL VALLEY IRRIG.DIST.
District takes over water system.
See V. 100, p. 829 and 1185.

INGLEWOOD.
This place is in Los Angeles Co.
Improvement Bonds.
5s '13 J-J $27,500...July 2 '15-'34
Park Bonds
5½s'14 $5,000..J'ne 2 '15-'25
TOTAL DEBT Mar 25 '15 $32,500
Assessed valuation 1,686,156
Population in 1910...........1,536

INGLEWOOD UNION H. S. DIST.
Building ($5,000 payable yearly).
5½s $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.
4½s'97 J-J $90,000c.....1915-1917
§Court-House Bonds
4½s'09 M-S$400,000c....1919-1928
Highway Bonds.
5s '13 M-S$1,000,000c.............
BOND. DEBT Apr 1914. $520,000
Ass.d val. '14 (non-oper.).70,195,243
Ass'd val. of all prop. '14.85,347,560
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.

LA MESA, LEMON GROVE AND SPRING VALLEY IRRIGATION DISTRICT.
Post office is La Mesa.
Water-System Bonds.
6s g '14 J-J $1,232,500c July 1 '34-'54
BOND. DEBT Apr 1915.$1,232,500
Assess. val. '14 (real est.)..3,000,000
Personal property is not assessed.
District tax (per $1,000) 1914..$7.00
Population in 1915 (est.).....2,300
INT. at Dist. 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 $117,000c...........1951
BOND. DEBT May 8 '15. $117,000
Assessed val. '14 (½ act.).1,199,697
Tax rate (per $1,000) '14....$17.50
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 (Part yearly).
5s '08 J-J $41,666c....July 1 1938
Light and Water (Part yearly).
5s '08 J-J $63,334c....July 1 1938
BOND. DEBT Mar 31 '15. $105,000
Assess. val. '14 (½ act.)...2,019,165
Total tax (per $1,000) 1914...$35.30
INT. at First Nat. Bank, Lodi.

LODI UNION HIGH SCH. DIST.
6s g '12 F-A$135,000......1916-1937
TOT. BD. DT. May 1915. $135,000
Assessed valuation 1914...6,319,505
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. Pop. 1910, 17,809.
City-Hall Bonds.
5s '99 $5,400...........1939
Park Bonds.
5s '99 22,850...........1939
Bath-House Bonds.
5s '99 $2,400...........1939
Wharf Bonds.
5s '01 $4,455...........1941
Pier Bonds.
5s '03 $72,500...........1943
5s '06 7,000...........1923
5s '14 M-N 50,000..May 1 '15-'54
Sewer Bonds.
5s '03 $24,000...........1943
5s g '14 J-J 331,500c..Jan 1 '16-'54
Public-Hall Bonds.
5s '05 $20,000...........1935
Fire-Apparatus Bonds.
5s '05 $20,000...........1935
Water-Plant-Purchase.
4½s'11 $850,000...........1950
-s '14 195,000...........
Scarboy-Improvement Bonds.
-s '09 $220,375...........1949
BOND. DEBT Mar 26 '15$1,805,930
Assessm't debt Apr 1914...445,000
Assess. val. '14-'15(½act.)30,383,643
Oper. exp. banks (add'l)...3,288,115
City tax rate (per $1,000) '14.$13.95
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.
4½s 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.
4s g '10 A-O $210,000..Apr 25 '16-'50
BOND. DEBT July 1 1913..$222,000
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 Wilmington (V. 89, p. 427) and with the city
of San Pedro (V. 89, p. 488). Early
in 1910 city of Hollywood was consolidated. V. 90, p. 391. In the
same year and in the year 1912 additional territory was annexed, making present area of city 107.62 square
miles.
The Superior Court on Aug. 31
1914 upheld validity of $6,500,000
power bonds voted May 8 1914.
V. 99, p. 766. Up to March 1915
$117,000 had been sold.
Bridge Bonds
4s '98 J-J $13,800c..July 1 '15-'39
3¼s'03 J-D 72,500c..June 1 '15-'43
Detention Hospital Bonds.
3¼s'04 J-D 37,500c..June 1 '15-'44
Fire Department Bonds
4s '98 J-J $90,000c..June 1 '15-'39
Impounding Reservoir Bonds.
3½s'04 J-D $112,500c June 1 '15 '44
Main and Lateral Sewer Bonds.
4s g '06 J-J $230,000c...July 2'15 '46
Park Bonds.
4s '98 F-A $6,000c..Aug 1915-'39
Outfall Sewer Bonds.
3¼s'03 J-D $725,000c...June '15-43
*School Improvements
4½s'95 J-J $160,650c...July 1 '15-35
Refunding Bonds.
4s g '97 J-D$155,250c..July 1 '15-'37
*Polytechnic High School.
3½s'03 J-D$145,000c June 1'15-1943
Police Station Bonds.
4½s'95 J-J $21,000c...July 1 '15-35
Tunnel Bonds
4s '98 F-A$96,000c...Aug 1 '15-38
Storm Drain Bonds.
3¼s'03 J-D $290,000c...June '15-43
*Public School.
3½s'03 J-D $348,000c..June 1 '15-43
Water Works Bonds.
4½s'95 J-J *$15,750c...July 1 '15-35
4s g '05 M-N 1,162,500c Nov 1 '15 45
3¼s'01 A-O 1,350,000c..Oct 1 '15-41
3¼s'04 J-D 212,500c...June 1 '15-31
Franklin Canyon Line Water
Bonds.
4½s'13M-N$1,450,000c May1 '15-'43
*Owens River Bonds.
4s '07 J-D $1,003,200cDec 31 '15-47
4½s'07J-D 21,318,000c.Dec31'15-'47
§Harbor-Improvement Bonds.
4½s'11 J-D$2,775,000 J'ne 1 '15-'51
4½s'11 M-N1,225,000..May1 1953
§Electric-Light-Plant Bonds.
4½s'11 J-D$3,500,000 J'ne 1 '17-'51
4½s'14 F-A 117,000...........
(Due on or before Aug. 1 1954.)
Hollywood (annexed)—
5s '05 $6,000c.July 1 '15-'20
5s '06 1,000c.Sept 1 '15-'16
5s '07 8,000c.Dec 1 '15-'22
4½s'07 56,000c.July 1 '15-'22
San Pedro (annexed)—
5s '04 $15,000c.Nov 1 '15-'24
5s '06 24,000c.Nov 1 '15-'26
Wilmington (annexed)—
5s '08 M-N $85,000c.May 1 '15-'48
BOND. DEBT Mar 1915$37,827,150
Sinking {Owens River bds. 3,141,323
funds {Elec.-plant bds. 318,832
{Water bonds 1913 33,525
Assessed valuation, real..356,595,780
Assessed val. personal.. 59,268,630
Assess. val. oper. prop.. 91,729,704
Total assessed val. '14-15
(½ actual)...........507,594,114
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 &
Co., N. Y.; all others at office of
City Treasurer.
DEBT LIMITATION.—The revised city charter limits its debt to
3% of the assessed value of all taxable real and personal property within
the city for all purposes, except water, gas, electric light and power,
wharves, docks, piers, warehouses,
&c., on water front, harbor improvements,and for any revenue-producing
public utility. For any and all of
these purposes a further indebtedness
may be incurred not exceeding 12%
of such assessed value.

LOS ANGELES CITY SCH. DIST.
4s '06 $403,000...Jan 1 '16-'46
4s '09 140,000...Apr 1 '16-'19
4½s'11 M-S1,073,000..Sept 1 '15-'51
American S. D. Bds. (Assumed).
5s '09 $1,600.May 17 '16-'19
4½s'09 1,200.July 26 '20-'22
Annandale S. D. Bds. (Assumed).
5s '09 $10,000.Mar 22 '16-'25
5s '07 16,000.Aug 5 '15-30
Belvedere S. D. (Assumed)
5s '06 $3,000.Mar 26 '16-'20
4½s'10 30,000.Jan 3 '16-'45
5s '08 23,000.May 4 '16-'38
4½s'12 10,000.Apr 1 '16-25
Cahuenga Sch. Bds. (Assumed.)
5s '04 $22,000.June 7 '15-'36
4½s'10 25,000.June 28 '20-'44
Coldwater Sch. Bds. (Assumed)
5s '06 $25,000.June 25 '15-'16
Colegrove S. D. (Assumed)
4½s'11 $13,000.Sept 7 '15-'27
Gardena School Bds. (Assumed)
5s '10 $1,000.Sept 26 '15-'16
Hollywood Sch. Bds. (Assumed)
5s '04 $36,690.May 23 '16-'43
5s '05 5,000.Aug 22 1915
4½s'09 29,000.Dec 6 '15-'43

Lankershim S. D. Bds. (Assum.).
5s '05 $1,000.....July 10 1915
Las Feliz S. D. Bds. (Assumed)
5s '03 $4,500.June 29 '15-'23
5s '07 2,000.Mar 25 '16-'17
Miramonte S. D. Bds. (Assumed).
5s '08 $9,000c.May 18 '16-'24
4½s'09 5,000.July 26 '25-'29
5s '11 13,000c.Sept 1 '33-'45
Mt. Washington S. D. (Assumed)
5s '12 $8,500.Jan 1 '16-'32
San Pedro Sch. Bds. (Assumed)
6s '03 $2,700.Nov 9 '15-23
5s '05 6,000.Oct 10 '15-'20
Sunnyside Sch. Bds. (Assumed)
5s '06 $5,000.Sept 30 '15-'20
5s '06 2,000.Nov 5 '21-'22
Terminal Sch. Bds. (Assumed)
5s '04 $1,500.June 21 15-'18
The Pass Sch. Dist. (Assumed)
5s '04 $5,000.June 13 '15-'24
Washington Park Dist. (Assum.)
5s '11 $5,000.....Aug 1 1927
5s '09 7,000.Apr 19 '16-'29
BOND.DEBT Apr 27 '15 $2,734,700
Real value (est.) 1913...825,000,000
School tax rate{Elementary...$4.90
(per $1,000) {High school... 3.00
1913 {Elem'ty & high .50
Population in 1915 (est.)...550,000

LOS ANGELES CITY HIGH S. D.
Polytechnic High School Bd.s
4s '06 $148,910..Jan 1 '16-36
4s '09 408,000...Apr 1 '16-'49
4½s'11 518,000c..Sept 1 '15-'51
Hollywood H. S. Bds. (Assumed.)
5s '04 $29,250.May 23 '16-'24
4½s'09 12,000...June 7 '15-'20
5s '10 95,000..Jan 27 '16-'34
Jewell School Bonds (Assumed)
4½s'06 $12,000...July 2 '15-'26
San Pedro City S. D. (Assumed)
5s '04 $20,000..Dec 27 '15-'24
5s '05 6,000.Oct 3 '15-'20
BOND. DEBT Apr 27 '15 $1,462,500
Assessed valuation 1914.422,670,080
Real value (est.) 1913..825,000,000
School tax (per {Elementary...$4.90
$1,000) 1913 {High school... 3.00
{Element'y&high .50
Population in 1915 (est.)...550,000

LOS ANGELES COUNTY.
County seat is Los Angeles.
Highway Bonds.
4½s'09 F-A$3,400,000c..Feb 1'16-'49
BOND. DEBT Mar 1915 $3,400,000
Ass'd val. '14 (non-oper.)692,165,449
Ass'd val. of all prop. '14.849,991,595
State & Co. tax rate{Inside....$8.50
(per $1,000)1914{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.
5s $111,000...........1924-1954
BOND. DEBT Mar 26 '15. $111,000
Assess. val. '14 (½ act.)..1,619,614
Total tax (per $1,000) 1914....$15.00

MENDOCINO COUNTY.
County seat is Ukiah.
Refunding Bonds.
4s '01 J-J $60,000c.July 1 '15-39
BOND. DEBT May 1915 $62,500
Ass'd val. '14 (non-oper.).15,921,448
Assessed value of all property (½ actual) 1914...18,380,047
State & Co tax {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. Operating under commission form of government. Pop'n 1910, 4,034.
Fire Water Sewer & Street Bonds.
5s g '09 J-D $51,000c.Dec 1 '15-'23
5s '10 J-D 87,500c.Dec 1 '15-'49
Street Bonds.
5s '11 J-J $27,000c..Jan 2 '16-'51
Water Bonds.
5s '12 J-J $75,000..Jan 2 '16-'45
BOND. DEBT May 8 1915 $240,500
Assessed val. '14 (½ 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 $1,010,511c..Jan '23-'42
5s J-J 332,000c.Jan 25-'44
6s 2,168.59...........
6s g J-J 16,020c.Jan '16-'23
5s '09 J-J 244,000c..1929-1939
6s J-J 556,300.....July 1 1954
(Part yearly)
BOND. DEBT Jan 1 '15.$2,161,000
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 12,500..Mar 12 '16-'40
5s '05 J-D 3,200...........1939
5s '07 Mar 28,000....1927 & 1947
5s '09 Mar 14,000...........1942
5s '10 Jan 45,625...........
Fire Apparatus Bonds.
5s Mar $200...........1915
Library Bonds.
5s '05 J-D $200...........1915
Sewer Bonds.
5s '10 Jan $108,000...........
Park Bonds.
5s J-D $13,500...........1945
Building Bonds.
5s '05 J-D $6,200...........1941
Street Bonds.
6s '13 J-J $10,000...Feb 1 '16-'45
BOND. DEBT Mar 1 '15. $266,425
Assess. val. '14-'15(½ act.).4,172,899
Tax rate (per $1,000)'14-'15.$15.74 +
INT. at City Treasurer's office.

MONROVIA CITY SCH. DIST.
BOND. DEBT Apr 6 1915_ $57,750
Assessed valuation 1914__ 3,760,000

MONROVIA HIGH SCH. DIST.
5s g '10 Sept $118,411c. Sep 12 '15-'50
BOND. DEBT Apr 6 1915 _ $125,000
Assessed valuation 1914___3,760,000
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 $127,896c. Jan 2 '16-'51
BOND. DEBT July 1 '14__ $135,000
Assess. val. '14 (½ act.)___2,650,496
City tax (per $1,000) 1913 ___$14.50
INT. at City Treasurer's office.

MONTEREY COUNTY.
Salinas is the county seat.
Road and Bridge Bonds.
6s g '15 Jan $570,000c. Jan 2 '16-'25
BOND. DEBT Jan 1915 _ $612,000
Assessed val'n (equalized).27,617,319
Real value (estimated) __80,000,000
Population in 1910 _____24,146

OAKDALE.
This city is in Stanislaus County.
Inc. Nov. 19 '06. Pop'n '10, 1,035.
Water Bonds (Part yearly).
5s '11 _____ $43,750____July 1 1950
Sewer Bonds (Part yearly).
5s '11 J-D $28,800 _____1950
BOND. DEBT Mar 1915 __$71,750
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 $1,600,000c. July 1 '31-'40
5s '13 J-J 400,000c.Jan 1 '34-'43
6s '15 J-J 400,000c._Jan 1 '36-'55
BOND. DEBT Apr 1915-$2,400,000
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 Ala-
meda County. Inc. 1854. Commis-
sion government adopted Dec. 8 '10.
Refunding Bonds.
4s '97 M-S $17,500c. Sept 1 '15-'19
McElroy Bonds.
4½s g '09 J-J$2,932,375c Jan 1'16-'50
Municipal Improvement Bonds.
5½s'13 F-A $986,000c.Aug 1 '15-'43
5s '13 F-A 725,000c.Aug 1 '15-'43
4½s'13 F-A 1,131,000c Aug 1 '15-'43
Refunding Bonds
4s g '97 M-S $80,500c__Sept 1'15-'37
Sewer Bonds,
4½g'07 J-J $3470,800c __Jan15'16-'47
Park Bonds.
4½g'07 J-J $793,600c. Jan 15 '16-'47
School and Auditorium Bonds.
4½s'11 J-D$1,009,358cJ'ne 15'15-'51
Clawson School Bonds.
5s '14 F-A $210,000c. Aug 1 '15-'29
Auditorium Bonds.
4½s'14 F-A 500,000c. Aug 1 '15-'39
BOND. DEBT May 7 '15.$8,766,633
Tot. assess. val. ,14-'15.*168,184,850
Real value (est.)_____316,369,700
Total tax (per $1,000) '14-'15.$36.80
Population in 1910 (Census).150,174
Population in 1915 (est.)____215,000
 * Of the total valuation, $510,400
is exempt from taxation in accordance
with State laws and $15,982,850 is
taxed by the State only, but on this
last-named amount the State re-
imburses the city for taxes on interest
and redemption on bonds sold prior
to Nov. 10 1910.
 INTEREST on all bonds payable
at City Treasurer's office. The Mc-
Elroy bonds, School and Auditorium
bonds and the municipal improve-
ment, Clawson School and Audito-
rium bonds can also be paid at Na-
tional City Bank, N. Y. City.

OAKLAND SCHOOL DISTRICT.
4½s'04 J-J $720,000_____1944
4.8s'06 J-J 224,000_____1946
BOND. DEBT Mar 2 '15 _ $944,000
Assessed val.'14(½ 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 $4,800c __Apr 10 1935
5s '12 M-N 950c___Nov 1 1952
5s g '15 J-J 55,000c.Jan 2 '16-'55
Street Bonds (Tax-exempt).
5s '07 J-J $27,000c___Jan 10 1942
5s '12 M-N 68,400c___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 $157,500c__Jan 1 1951
Fire Alarm (Tax-exempt).
5s '12 M-N $1,900c___Nov 1 1952
BOND. DEBT Mar 25 '15. $335,350
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.
Bldg. Bds. (Int. at Co. Treasury)
5s g '13 M-N$350,000c_____
BOND. DEBT Oct 5 1914 _ $150,500
Assessed valuation 1913___5,119,325
Real value (estimated)___9,000,000
School tax rate(per$1,000) '14.$18.00

ORANGE.
This city is in Orange County.
Water Works Bonds.
4½s'05 J-J $37,500_____1945
5s '11 J-D 46,250c._____1951
Sewer Bonds.
5s '10 ___ $12,000_____1926

Paving Bonds.
5s '10 _____ $3,000_____1920
Fire Dept. Bonds.
5s '11 _____ $3,500_____1921
Bridge Bonds.
5s g '14 M-S $10,000____Sept 1 '15-'34
TOT. BD. DT. Mar 27 '15 $112,250
Assessed val. 1914_____2,432,480
Real value (est.)_____6,000,000
Total tax (per $1,000) 1914 __$13.00
Population in 1910 _____2,920

ORANGE UNION HIGH S. D.
4½s J-J $20,000_____
Building Bonds.
5s '12 M-S $46,000r_Sept 1 '15-'37
BOND. DEBT Mar 1915_ $66,000
Assessed valuation 1914___4,592,492
School tax (per Maintenance.$7.50
($1,000) 1914 Bonds _____ 1.60
INT. at County Treas. office

ORANGE COUNTY.
Santa Ana is the county seat.
Bridge Bonds.
5s g '12 M-S $85,000c ____1916-1932
Hospital and Almshouse Bonds.
5s g '12 M-S $51,000 ____1916-1932
Highway Bonds.
5s '13 _____ $1,200,000 _____
BOND. DEBT July 1 '15.$1,336,000
Assess.val.'14(non-oper.) 47,767,825
Assess. val.ofallprop.,'14 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 (Int. at Bank of Orland).
5s g '12 J-J $25,000c_____
(1 bond yrly. beg. Jan. 1 1915.)
_s '14 _____ 12,000_____
Sewer (Int. at Bank of Orland).
5s g '12 J-J $25,000c_____
(Due 1 bond yrly. beg. Jan. 1 1915.)
_s '14 _____ 3,000_____
BOND. DEBT Apr 1915__$65,000
Ass. val. '14(½ to 1-3 act.).557,338
City tax rate (per $1,000) '14.$18.50

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. $3,000 ann'ly
BOND. DEBT Mar 24 '15 _ $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.

**OWENSMOUTH UNION HIGH
SCHOOL DISTRICT.**
This district is in Los Angeles Co.
Site-Purch. Bldg. & Equip.Bds.
6s '15 M-S {$10,000c.Mar 1 '16-'20
{ 90,000c.Mar 1 '21-'50
BOND. DEBT Mar 1915__$100,000
Assessed valuation 1914___2,340,806
INT. at County Treas. office.

OXNARD.
This city is in Ventura County.
Inc. in 1901. Pop'n '10, 2,555.
*Water-Works Bonds.
5s '12 M-N$100,000c. May 1 '22-'46
Sewer bonds _____ 333,625
BOND. DEBT Mar 26 '15. $133,625
Assessed valuation 1914___2,370,887
Tax rate (per $1,000) 1914 ___$11.00
 * INT. at City Treasurer's office.

PALO ALTO.
This city is in Santa Clara Co. Inc.
July 1 1909. Pop'n 1910, 4,486.
Sewer Bonds.
5s '98 A-O $24,000c__Oct 1 '15-'38
Improvement Bonds.
5s '02 A-O $28,000c__Oct 1 '15-'42
5s '06 M-N 60,000c. May 1 '15-'47
5s g '09 J-J 12,250c. July 1 '15-'50
5s '11 J-D 26,500c. July 1 '15-'31
Water Bonds
5s '96 J-J $22,000c. July 15'15-'36
Light and Water Bonds.
5s '12 J-J $18,500c.Jan 2 '16-'52
Power Plant & Old Pipe Line.
5s '12 J-J $13,000c._Jan 2 '16-'28
BOND. DEBT Apr 1915__ $195,250
Assessed valuation '14-'15.4,009,572
(Assessment 3-5 on real estate and
2-5 on personal property)
City tax (per $1,000) '13-'14__$10.00
INT. payable at Bk. of Palo Alto.

PASADENA.
This city is in Los Angeles County.
Incorp. June 14 1886. Resident dis-
tricts 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 '15-'46
4½s'08 A O 41,250c.Apr 1 '16-'48
4s '09 M S 127,500c.Mch 1 '15-'49
Street-Machinery Bonds.
4s '02 J J $11,812.50c Jan 2 '16-'42
City Hall and Jail Bonds.
4s '02 J J $33,412.50c Jan 2 '16-'42
City-Hall Bonds.
4½ g '11 J D$21,275c. Jan 1 '15-'51
Park Bonds.
4s g '02 J-J $53,200c&rJan 2 '16-'22
4s '02 _____ 10,125c._Jan 2 '16-'42
Water Bonds.
4s '05 M-N $19,375c.May 1 '15-'43
4s '02 J-J 4,050c.Jan 2 '16-'42
Water-Plant-Purchase Bonds.
4½s'12 A-O J $1,250,000_____
(Due $50,000 yearly begin. Oct 1 '17)
Sewer Bonds.
4½s'08 A-O $41,250c.Apr 1 '16-'48
4s '02 J-J 23,625c.Jan 2 '16-'42
Sewer Farm Bonds.
4s '02 ____ $3,375____Jan '16-'42
Fire-Department Bonds.
4s '02 J-J $13,500c.Jan 2 '16-'42
4s '05 J-J 60,000c. July 1 '15-'46
4½ g '11 J-D 16,650c. June 1 '15-'51
Bridge Bonds.
4½ g '11 J-D$92,500c June 1 '15-'31

Garbage-Incinerator-Plant Bonds.
4½ g '12 M-N $52,000cMay 1 '15-'52
BOND. DEBT Apr 1915.$1,974,000
Cash on hand Mar 1 1915_ 614,467
Ass'd val. '14 (2-3 act.)__57,551,665
City tax (per $1,000) 1914-'15 $11.10
Population in 1910 (Census)_30,291
Population in 1914 (est.)___38,400
INT. at City Treas. office.

PASADENA SCHOOL DISTRICT.
Includes the City of Pasadena and
North and East Pasadena, Altadena,
La Manda Park, Linda Vista, San
Marino and San Rafael Heights
School Districts.
School Bonds.
4½s '02Sept $45,000c Sept 15 '15-'22
4s '03 Sept 46,000c___Sept 8 1937
4½s'04 Oct 20,000c__Oct 24 1918
4s'06 M-N 120,000c Mch 12 '16 '39
4½s'11 _____ 75,000 ___1917-1931
5s '14 F-A 90,000 _____
(Due $5,000 yrly. for 15 yrs. begin-
ning after 4 years from issue.)
High-School Building Bonds.
4½s'11M-N $475,000c. May 1 '19-'42
BOND DEBT June 1914—
City School District___ $548,000
High School District___ 475,000
Assessed val. '14-'15 (33 to
40% actual)_____46,632,150
Tax rate (per $1,000) {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 compromise negotiations with
bondholders, see V. 100, p. 1525.

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.
5½g'13 M-N$51,675c. Nov 1 '15-'53
BOND. DEBT May 7 1915 354,700
Assessed val. 1914 _____1,637,595
Population in 1915 (est.)_____5,000
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 g '07 A-O$100,000c. Oct 1 '17-'32
(Part every 5 years.
BOND. DEBT Mar 25 '15 $135,100
Assess. val. '14 (non-oper.) 6,404,631
Assessed val. of all prop-
erty (3-5 actual), 1914_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.1'14
5s '13 M-N $14,250c_____
Spec. Street(Part yly.beg.Nov.1'14
5s '13 M-N $71,250c _____
Sewer Bonds.
4s '00 J-D $19,500c_____1940
Park Bonds.
4s '03 J-D $21,000c_____1943
4½s'07 J-D $33,000c.__July 1 '15-'47
4s _____ _____1943
City-Hall Bonds.
4½s'09 J-J $46,375c.July 1 '15-'49
BOND. DEBT May 8.1915 $226,375
Assess. val. 1914 (½ act.)_8,605,511
Tax rate (per $1,000) '14___$16.50
INT. at City Treas. office.

POMONA CITY SCHOOL DIST.
4½s'09 _____ $77,000_____1949
Building Bonds.
5s '13 _____ $24,500 ____1915-1923
BOND. DEBT Apr 1914__ $77,000

POMONA CITY HIGH SCH. D.
4½s '03 _____ $27,500_____1923
4½s'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 '11 ___ $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 Mar 25 '15. $208,825
Assessed val.'14 (¾ 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 $45,000 ____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
5 3⁄4 g'05 J-J $77,500c.July 15 '15-'45
Special Impt. (Part yearly)
5s g '07 J-J $32,500c.__Jan 15 1927

Public Park Bonds.
4½g'07 F-A $18,000c.__Aug 1 '15-'23
5s '11 M-S 72,000c.Mch 1 '16-'51
BOND. DEBT Jan 1 '15 _.$802,000
Sinking fund _____ 4,589
Assessed val. '14 (1-3 act.)_9,164,350
Total tax rate (per $1,000)'14.$39.80
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 ___ 12,800.May 26 '16-'19
5s '04 ___ 8,000.Mch 8 '16-'23
5s '07 ___ 5,000 ___1920-1932
5sg'08 Aug 50,000c.Aug 24 '23-'32
High School Bonds.
5s '03 ___ $34,000.July 17 '15-'23
5s g '10 Apr 81,000____1915-1935
BOND. DEBT Apr 21 '15—
Grammar school district.. $95,000
High school district_____ 115,000
Assess. val. '14 (½ act.)__7,656,325
School tax rate (per $1,000)'14$12.50
INT. at County Treasurer's office.

REDWOOD CITY.
This city is in San Mateo County.
Street Light Bonds.
5½s'13 A-O $5,400.__Apr 7 '16-'33
Water Works Bonds.
5½s'00 ___ $5,600 _____1940
Water Works Ext. Bonds.
5½s'09 ___ $17,000 _____1929
Municipal Impt. Bonds.
5½s'04 ___ $82,500 _____1944
5s '10 ___ 40,375 _____1950
Paving Bonds.
5½s'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 '15 (est) 2,113.
Sewer Bonds (Part yearly).
5½s'13 J-D $40,000c.Dec 31 1953
Water Bonds.
5½s'13 J-D $35,000c.Dec 31'18-'27
TOT. BD. DT. Apr 6 1915.$75,000
Assessed valu- {Non-operative730,075
ation ____ {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 $822,000____Jan 1 1952
(Payable part yearly.)
BOND. DEBT Mar 31 '15 $822,000
Assessed val.'14 (3-5 act.) 16,051,510
Total tax (per $1,000) '14__$28.00
City tax rate (per $1,000)'14.$11.00

RICHMOND SCH. DISTRICTS.
Grammar-School Bldg.
5s Nov $28,000r._$1,000 yrly.
4½s -D 160,000c_____
5s M-N 75,000c_____
BONDED DEBT May 11 1915-
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.

RIVERSIDE.
This city is the county seat of Riv-
erside County. Incorporated 1883.
Street Improvement Bonds.
4s '95 s-an.$47,250c Aug 1 '15-'35
Electric-Light imp't Bonds.
4s '95 F-A $21,000c Aug 1 '15-'35
Steam Power Plant Bonds.
4s g '00 J-D $26,000c June 1 '15-'40
Fairmont Park (Part yearly).
4½s g '11 M-S$25,500c._Mch 1 1931
Fire Department (Part yearly).
4½s g '11 M-S$17,000c._Mch 1 1931
Water-Works-Purchase Bonds.
5s '13 J-D$1,131,000c.June 1 '15-'53
BOND. DEBT Mar24 '15.$1,271,600
Floating debt July '14 ___ 13,280
Assess. val. '14 (30% act.) 9,318,620
Total tax rate(per $1,000) '14.$43.50
Population in 1910_____15,212
 INTEREST on steam power plant
bonds payable at Riverside; on bonds
of 1911 at City Treasurer's office;
on water bonds at National Park
Bank, N. Y. City, or at City Treas-
urer's office; other bonds at N. Y.

RIVERSIDE CITY SCHOOL DIS.
All bonds are tax-exempt.
4s g '01 F-A $24,000c ___1915-1920
4s g '08 Feb 32,000c ___1915-1922
4½s'10 F-A 250,000c.Aug 3 1920-'39
5s '14 M-S 50,000. _$2,000 ann'y
BOND. DEBT Mar 1915. $356,000
Ass'd val. '14 (30% act.)__9,879,745
School tax (per $1,000) 1914.$11.00
Population in 1914 (est.)___17,000
INT. payable at County Treasury.

RIVERSIDE COUNTY.
Riverside is the county seat.
Bonds tax-free. Pop'n '10, 34,696.
Highway Bonds.
5s g '14 M-N $1,125,000c.May1'25-'54
Court House (Part yearly).
4s g '02 M-S$145,000c.Sept 1 '14-'42
BOND. DEBT Apr 5 '15.$1,270,000
Assess. val.'14 (non-oper.)27,189,469
Assess.val.ofallprop.,'14.34,005,577
State & Co. tax{Inside _____$16.50
per $1,000)'14{Outside ____ 22.50
INT. on highway bonds at County
Treas. office or at Hanover Nat. Bk.,
N.Y.; others at County Treas.office.

SACRAMENTO.
County seat of Sacramento Co.
and capital of State. Re-incorpo-
rated April 23 1863. See "State &
City" Section for Nov. 17 1909 for
delinquency in payment of original

SACRAMENTO (Concluded)—
debt. Commission government
adopted Nov. 7 1911 and went into
effect July 1 1912.
Levee & Sewer (Red. any time).
4s g '05 J-J $115,000c___Jan 1 '16-'38
4s g '08 J-J 165,000c___Jan 1 '16-'48
Sewer and Drainage.
4½s'13 ___ $240,200_July 1 '15-'53
Electric Distribution.
4½s'14 ___ $9,360_Jan 1 '16-'54
Levee Bonds.
4s '08 J-J 60,000c_July 1 '15-'38
4½s'13 J *$729,650_Jan 1 '16-'53
High-School Bonds.
4s '05 J-J $150,000c_Jan 1 '16-'43
4s '08 J-J 38,000c_July 1 '15-'33
City-Hall Bonds.
4s '07 J-J $247,500c_July 1 '15-'47
Water-Main Bds.
4s '03 J-J $102,000c_Jan 1 '16-'41
4½s'13 J-J1,329,600_____
(Due $33,240 yearly beginning 1916.)
River-Improvement Bonds.
4½s ___ $65,000c_Jan 1 '16-'41
Old bonds outstanding ___ $7,100
BOND. DEBT Mar25'15_$1,978,500
Sinking fund_____122,755
Assess. val. '14 (72% act.)74,163,100
City tax (per $1,000) 1914___$14 60
Population in 1910 ___44,696
Population in 1914 (est.)___75,000
* INT. at City Treas. office or
Bank of N. Y., N.B.A.; others at
Capital Nat. Bank, Sacramento.

SACRAMENTO CITY SCH. DIST.
4½s'11 J-J $200,000_____
(Maturity 20 bonds in 6 yrs. and 10
bonds every 6 mos. thereafter.)
BOND. DEBT Apr 6 '15 $200,000
Assess. val.'14 (5-5 act.)_58,488,740
Population in 1914 (est.)___71,000
INT. at County Treasurer's office

SACRAMENTO CITY HIGH S. D.
Building Bonds.
4½s'11 J-J $100,000_____
(___,000 in 16 yrs. and $2,-
(___ v 6 mos. thereafter.)
). DEBT Apr 6 '15 $100,000
 ass. val.'14 (5-5 act.)_58,488,740
INT. at County Treasurer's office.

SACRAMENTO COUNTY.
County seat is Sacramento.
Bridge Bonds.
4½s'08 J-J $225,000c_Jan 1 '17-'48
Court-House and Jail Bonds.
4½s'08 J-J $660,000c_Jan 1 '17-'48
Road Bonds.
4½s'08 J-J $600,000c_Jan 1 '17-'48
CO. BD. DT. Apr 6 '15_$1,485,000
Floating debt_____66,825
Value of Co. property ('14) 1,322,219
Assess. val. '14 (non-op.)_82,222,016
Assess. val. all prop'y '14_93,464,057
State & Co. tax | inside___$14.14
(per $1,000) '14 | Outside___ 18.60
Population in 1910_____67,806

SALINAS CITY.
This city is in Monterey County.
Inc. Feb. 11 1903. Pop'n 1910, 3,736.
Sewer (Int. at Treas. office.)
5s '97 J-J $22,000_Jan 2 '16-'37
City-Hall (Int. at Treas. office.)
5s g '06 J-D $40,000c_Dec 31 '15-'46
School (Int. at Treas. office.)
5s '06 J-D 12,000c_Dec 31 '15-'44
5s '09 J-J $18,000c_Jan 2 '16-'39
BOND. DEBT May 1 1915 $92,000
Assessed val. '14 (5-5 act.)_2,502,394
Total tax rate (per $1,000) '14 $28.70

SAN ANSELMO.
This town is in Marin County.
Inc. April 1907. Pop'n 1910, 1,531.
Street Bonds.
_s '09 A-O $37,500_____
Sewer Bonds.
_s '09 A-O $12,000_____
Various Improvement Bonds.
_s '10 A-O $20,000_____
5s '12 M-N 25,550_____
BOND. DEBT Mar 24 '15 $104,050
Assess. val.'13-'14(½act.)_1,582,391
City tax rate (per $1,000) '14_$14.56
INT. at Wells, Fargo Nev. Nat.
Bank, San Francisco.

SAN BENITO COUNTY.
Hollister is the county seat.
High-School (Int. in Hollister.)
5s ___ $22,000_Part yearly
Road Bonds (Int. in Hollister.)
5s '12 J-J $280,000 July 1 '15-'42
TOT. BD. DT. Jan 1 '15 _$302,000
Assess. val.'14 (non-op.)_8,280,255
Assess. val. all prop'y '14_9,091,200
County tax (per/Inside_____$27.00
$1,000) 1914 | Outside ___ 20.00
Population in 1910_____8,041

SAN BERNARDINO.
This city is located in San Bernardino County. Incorporated 1886.
An amendment to the city charter was adopted on April 18 1913
and subsequently approved by the
Legislature, increasing the borrowing capacity to 15% of the assessed
valuation. Pop'n '10, 12,779.
Water Bonds.
4s '03 A-O $160,375c_Apr 1 '16-'43
Improvement Bds. (Tax-Exempt)
4½s'08 A-O $93,500c ___ 1915-1948
BOND. DEBT Sept 1914 _$282,725
Assess. val. | Non-oper ___4,686,885
1913-'14 | Operative ___1,258,731
Total tax (per $1,000)'14-'15_$32.00
INTEREST is payable at City
Treasurer's office and in New York.

SAN BERNARDINO HIGH S. D.
This district not only includes the
city of San Bernardino, but also adjacent territory.
5s g '14 A-O $250,000_____
(Due $5,000 yrly. from 6 to 25 yrs.
incl. and $10,000 yrly. from 26 to
40 yrs. incl.)
BOND. DEBT May 1914 $250,000

Assess. val. | Non-oper ___$5,648,275
'13-'14 ___ | Operative ___1,393,052
Real value (est)_____12,000,000
INT. at Co. Treas. office.

SAN BERNARDINO COUNTY.
San Bernardino is the county seat.
Highway Bonds.
5s g '15 J-J $500,000_____
Hospital Bonds.
5s g '15 J-J $150,000_____
BOND. DEBT Apr '15 _ $1,275,000
Assessed val. '14 (non-operative property)_____40,420,171
Real value (est.)_____121,260,513
Population in 1910_____56,706

SAN BUENAVENTURA.
This city (P. O. Ventura) is in
Ventura Co. Inc. in 1866. Re-inc.
in 1905. Pop'n 1910, 2,945.
Municipal Improvement Bonds
5s g '07J-D $106,598c_Dec 30 '14-'37
Park Bonds.
5s g '07 J-D $6,175c_Dec 1 '15 '27
Street Bonds.
5s g '03 M-N $900c___May 1 1923
5s g '03 M-N 1,900c___May 1 1923
Town-Hall Bonds.
5s g '03 M-N $3,600c___May 1 1923
Sewer Bonds.
5s '03 M-N $3,600c___May 1 1923
BOND. DEBT Mar 25 '15 $128,248
Assessed val. '14 (½ act.)_1,878,050
Tax rate (per $1,000) 1914___$18.00
INT. payable at City Treas. office.

SAN DIEGO.
This is the county seat of San Diego
Co. Inc. Jan. 1 1835. All bonds
are tax-exempt. Pop'n 39,578.
Water Bonds (Part yearly.)
4½s'01 J-J $406,000c_____1941
4½s'05 A-O 144,275c_____1943
4½s'05 A-O 41,850c_____1945
4½s'07 J-D 48,608.55c_____1947
4½s'07 J-D 216,891.45c_____1945
4½s'11 J-J 306,000c_____1949
4½s'13-14 506,000c___1952 & 1954
4½s'13 J-J2,375,000c_____1953
5s g '14 A-O 705,000c_____1954
4½s'14 J-J 1500,000c_____1954
Refunding Bonds (Part yearly)
4½s'08 J-J $150,000c_____1938
Fire-Dept. Bonds (Part yearly.)
4½s'03 ___ $26,000c_____1940
4½s'07 ___ 51,000c_____1940
4½s'13 ___ 76,000c_____1952
Sewer Bonds (Par yearly.)
4½s'03 J-J $101,500c_____1943
4½s'05 A-O 58,125c_____1945
4½s'07 J-D 42,394.54c_____1943
4½s'07 J-D 1,148.54c_____1917
4½s'07 J-D 9,331.58c_____1933
4½s'07 J-D 889.34c_____1916
4½s'07 ___ 2,000c_____1918
4½s'07 ___ 5,900c_____1926
4½s'07 J-D 27,112c_____1942
4½s'11 ___ 82,500c_____1948
4½s'11 ___ 24,050c_____1951
4½s'11 J-J 67,500c_____1949
4½s'13 ___ 112,000c_____1952
Reservoir Bonds (Part yearly.)
4½s'07 J-D$123,933c_____1945
Boulevard & Road (Part yrly.)
4½s'07 J-J $56,000c_____1942
Cemetery Road (Part yearly.)
4½s'07 J-D $1,500c_____1917
Concrete Culvert (Part yearly.)
4½s'07 J-D $39,500c_____1941
Park Bonds (Part yearly.)
4½s'11 J-J $903,000c_____1951
5s g '13 M-S 832,000c_____1953
Harbor Impt. (Part yearly.)
4½s'12 J-J$925,000c_____1952
5s '14 J-J 400,000c_____1954
Playgr'd Purchase (Part yearly.)
4½s'13 ___ $69,375c_____1952
Municipal Impt. (Part yearly)
4½s'13 ___ $8,500_____1932
Street Bonds (Part yearly.)
4½s'13 ___ $50,250c_____1952
TOT.BD.DT.Apr 1 '15_$10,576,138
Ass'd val. '14 (non-oper.) 85,037,776
Ass'd val. of all property
(about ½ actual) ___ 89,552,306
City tax rate (per $1,000) '14_$15.70
INT. at City Treasurer's office and
at Nat. Park Bank, New York.

SAN DIEGO SCHOOL DISTRICT.
4s g '06 July $72,000c_July '15-'26
5s '07 July 130,000c_July 5 '15-'27
4½s'09 s-an 45,000c____1921-1929
5s '13 A-O 350,000c____1919-1953
BOND. DEBT Mar 25 '15 $597,000
Assess. val. '14 (2-3 act.)_55,259,707
School tax rate (per $1,000)'14_$8.10
INT. at County Treasurer's office.

SAN DIEGO HIGH SCH. DIST.
5s g '05 M-S $399,000c Sept '15-'25
5s '11 Feb 200,000c_Feb 6 '17-'51
BOND. DEBT Mar 25 '15 $299,000
Assess. val. '14 (2-3 act.)_55,259,707
School tax rate (per $1,000)'14_$8.10
INT. at County Treas. office.

SAN DIEGO COUNTY.
San Diego is the county seat.
Highway Bonds.
4½s'09 A-O$1,095,000_Oct 1 '15-'49
BOND. DEBT Mar 25 '14$1,095,000
Sinking fund_____44,139
Assess. val. '14 (non-op.)_69,283,571
Assess. val. of all property
(40% actual) 1914_____75,866,729
State & Co. tax | Inside____$11.90
(per $1,000) '14 | Outside ___ 18.50
Population in 1910_____61,665
INT. at County Treas. office.

SAN FERNANDO UN. HIGH S. D.
A district in Los Angeles County.
Building Bonds.
5s '12 A-O $50,000___Oct 1 '17-'41
5½s ___ 150,000_____
NET DEBT Nov 23 '14 _ $202,000
Assess. val. '14-'15 (½ act.)4,851,885
Population in 1915 (est.)_____9,775

SAN FRANCISCO.
San Francisco is in San Francisco
County. Financial statement given
below is for both city and county.

Question of purchasing certain
properties of Spring Valley Water Co.
for $34,500,000 was defeated Apr. 20
1915. V. 100, p. 1526.
The Board of Supervisors on Jan. 5
1914 passed an ordinance formally
accepting the water supply and
power rights in the Hetch-Hetchy
Valley, granted in the bill passed
by Congress in 1913. V. 97, p. 1838,
and V. 98, p. 250.
The $5,000,000 5% exposition
bonds given in table below are not
figured in the 15% debt limit. These
bonds were voted Nov. 15 1910.
See V. 91, p. 1398. Also see remarks
under State of California for constitutional amendments giving authority to issue these and other bonds.
Golden Gate Park Bonds.
3½s'04 J-J $246,000c_July 1 '15-'44
Library Bonds.
3½s'04 J-J $631,800c_July 1 '15-'34
Mission Park Bonds.
3½s'04 J-J $219,000c_July 1 '15-'44
Playground Bonds.
3½s'04 J-J $555,000c_July 1 '15-'44
Hospital Bonds.
5s '08 J-J $1,800,000c_July 1 '15-'32
Hospital-Jail-Completion Bds.
4½s'13 A-O$682,000_Apr 1 '16-'37
Sewer Bonds.
5s '08 J-J $4,000,000c_July 1 '15-'54
Polytechnic High-School Bonds.
4½s'10 J-J $550,000c_Jan 1 '16-'37
Fire-Protection Bonds.
5s'08 J-J $5,200,000c_July 1 '16-'55
Garbage Disposal Bonds.
5s '08 J-J $680,000c_July 1 '15-'30
School Bonds.
3½s'04J-J $710,100c_July 1 '15-'22
5s '08 J-J4,800,000c_July 1 '15-'38
Street Bonds.
3½s'04 J-J $567,000c_July 1 '15-'19
City Jail and Hall of Justice.
3½s'04 J-J $104,400c_July 1 '15-'20
5s '08 J-J 856,000c_July 1 '15-'31
Hetch-Hetchy Water Supply.
4½s'10 J-J $1,604,000c___1920-1964
Geary Street Ry. Bonds.
4½s'10 J-J$1,000,000c_July 1 '15-'34
Market St. Ry. Bonds.
4½s'10 ___ $75,000_____
Municipal Street Ry. Bonds.
5s g '13 J-D$3,500,000cDec 1 '17-'51
Exposition Bonds.
5s '12 M-N$5,000,000_____
(Pay'le $200,000 yly. beg. May 1 '17)
City-Hall and Civic-Centre Bds.
5s '12 J-D$8,800,000c July 1 '17-'60
Special bonds made payable by statute
from taxes on lands benefited:
Montgomery Ave. bonds $1,579,000
Dupont Street bonds, 7s,
amount outstanding___ 285,000
Both the Dupont St. and the
Montgomery Ave. bonds have long
been in default, but they were not
obligations of the municipality.
Holders of Montgomery Ave. bonds
brought suit against the State to recover the face value and int. aggregating $2,000,000. The Superior
Court holds that the State is not liable. V. 78, p. 1565; V. 79, p. 925,
1659, and V. 80, p. 483, 1070; V. 81,
p. 1449. Appeal was taken, which
up to April 1 1915 was still pending.
INTEREST is payable in gold in
San Francisco.
TOT. DEBT. SINK. FUNDS, &c.
Apr. 1 '15. Oct. 24 '14.
$ $
Tot. bd. debt 42,474,300 40,732,300
Sinking funds 1,423,800 42,918
_____
Net debt___41,050,500 40,689,382
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. The
water, gas and electric-light plant are
not owned by the city:
Park reservations, public
squares & improv'ts __$33,543,000
Fire department, lots and
imp'ts, apparatus, &c. 3,930,130
Police department, lots,
imp'ts and furnishings. 342,100
Auxiliary fire-alarm syst. 5,496,000
City Hall, Hall of Justice,
county jails, hospitals,
almshouses, lots and
improv'ts & furniture. 5,751,300
Channel St. lots from 9th
to 18th streets_____ 610,000
School lots, improvem'ts,
libraries, furniture, &c. 12,963,520
Garbage system_____ 684,756
Hetch-Hetchy lands____ 1,240,440
County-line Water Co.,
lands and property___ 30,000
Geary Street railway___ 1,616,625
Civic Centre lands_____ 5,700,000
_____
Total_____$71,907,871
ASSESSED VALUATION AND
TAX RATE.—Property is assessed
at about 50% of its actual value.
Assessment decreased in 1906, owing
to earthquake.

	1914-15.	1913-14.
	$	$
Real estate.	469,974,811	461,282,132
Personal.	71,816,652	64,965,404
Total	541,791,463	526,247,536
Tax (per M)	22.89	22.42
	1912-13.	1911-12.
	$	$
Real estate.	447,777,237	404,520,670
Personal.	62,652,079	57,335,111
Total	510,429,316	461,855,781
Tax (per M)	20.94	22.50

The tax rate for city and county
purposes for 1914-15 $22.50 and for
State purposes $0.39 per $1,000 of
valuation.

The expenditures for 1914-15 were
$14,916,465. Receipts from taxes
$12,285,035 and from sources other
than taxation $2,631,430.
POPULATION.—In 1910 (Census), 416,912; in 1900 (Census), 342,-
782; in 1890, 298,997. Estimated
population in 1914, 475,000.

SANGER UNION HIGH SCH. DIS.
A district in Fresno County.
Bldg. Bds. (Int. at Co. Treasury.)
5s g '13 Mch $50,000c_Mch 22 '18-'34
TOT. BD. DT. Oct 29 '14 350,000
Assessed valuation '13_2,780,630
Population in 1914 (est.)_____4,000

SAN JOAQUIN COUNTY.
Stockton is the county seat.
Highway Bonds.
5s g '09 J-J $1,750,000c_____1949
BOND. DEBT Mar 1915 $1,750,000
Assess. val. '14 (non-op.) 56,875,902
Assess. val. of all prop. '14 66,363,964
State & County tax | Inside__$14.50
(per $1,000) '14 | Outside ___ 18.50
Population in 1910_____50,731
INT. at County Treas. office or at
office of Kountze Bros., New York.

SAN JOSE.
This city is in Santa Clara Co.
Bonds tax-free. Incorp. 1850. City
manager plan of government adopted
Apr. 19 1915. An election held
Nov. 2 1911 favored annexing East
San Jose to the city. V. 93, p. 1413.
In Dec. 1912 Port San Jose annexed.
Municipal Improvement Bonds.
4s g '06 A-O $166,625c__Apr 1 '16-'46
High School Bonds.
4½s g J-D $41,255c__June 1 '16-37
Sewer Bonds
4½s g J-D $22,000c_June 1 '16-'37
4½s'12 F-A 92,500_Feb 1 '16-'52
City-Hall and Fire Bonds.
4½s g F-A$125,750c___Aug 1 '15-'47
Park Bonds.
4½s'12 F-A$101,750_Feb 1 '16-'52
Fire and Police Department Bonds.
4½s'12 F-A $55,500_Feb 1 '16-'52
Incinerator Bonds.
4½s'12 F-A $45,250c_Feb 1 '16-'52
Bridge and Creek Bonds.
4½s'12 F-A $50,849_Feb 1 '16-'52
Station Bonds.
4½s'12 F-A $1,850_Feb 1 '16-'52
East San Jose Bonds (Assumed.)
5s '09 ___ $54,000_____
(Payable part yrly for 40 years)
BOND. DEBT Jan 1 1914_$772,525
Total assessed val. '13-'14.24,177,405
(Assessment 60 to 70% actual value.)
City tax rate (per $1,000) '13_$12.40
Population in 1910_____28,946
INT. payable at City Treas. office.

SAN JOSE SCHOOL DISTRICT.
4s g '07 Jan $185,000c_Jan 1 '16-'47
5s '08 M-N 28,000c_May 1 '16-'43
BOND. DEBT May 1 '15 $213,000
Assessed val. '14 (3-5 act.) 23,637,000
INT. at County Treasurer's office.

SAN JOSE HIGH SCHOOL DIST.
4s Jan $111,000c___Jan 1 1927
5s '08 M-N 13,000c_May 1 '16-'28
BOND.DEBT May1 1915 $124,000
Assessed val. '14 (3-5 act.) 23,637,100
Sch. tax rate (per $1,000) '14__$0.60
INT. at County Treasurer's office

SAN LUIS OBISPO.
This city is in San Luis Obispo Co.
Water (Int. at Treas. office.)
5s '99 ___ $56,000_____1939
Sewer (Int. at Treas. office.)
5s '99 ___ $26,100_____1939
Impt. Bds. (Int. at Treas. office.)
5s '09 ___ $171,000_____1949
BOND. DEBT May 15 '13 $142,000
Assessed valuation_____3,382,243
Tax rate (per $1,000)11____$23.300
Population in 1910_____5,157

SAN LUIS OBISPO COUNTY.
San Luis Obispo is the county seat.
Bonds tax-free. Pop'n 1910, 19,383.
Wharf (Red. aft. 10 yrs. fr. issue)
5s g '06 July $32,000c_July 1 '15-'30
5s g '06 July 42,000c_July 1 '15-'35
BOND. DEBT Apr 3 '15__ $74,000
Assess. val. '14 (non-op.)_18,388,866
Assess. val. of all prop. '14 21,157,354
State & Co. tax per|Inside___$16.20
$1,000) 1914 | Outside ___ 22.20
INT. payable at Co. Treas. office.

SAN MATEO COUNTY.
Redwood City is the county seat.
Highway Bonds.
5s '13 J-J$1,250,000_July 1 '17-'42
Court-House Bonds.
4s g '06 M-S $131,295c Sept 1 '15-'46
BOND. DEBT July 1 '14 $988,001
Assess. val. '14 (non-op.) 30,325,475
Assess. val. of all prop. '14 32,465,471
State & Co. tax rate|Inside___$15.00
(per $1,000) 1914 | Outside __ 21.00
Population in 1910_____26,585
INT. payable at Co. Treas. office.

SANTA ANA.
This city is in Orange Co. Incorp.
June 1 1886. Pop'n 1910, 8,429.
Water Bonds (Tax-exempt)
5s '05 F-A $75,000c_Feb 1 '16-'45
4½s'11 M-S 18,000___Mch 1 1931
5s '14 s-a 63,000_____1915-1954
Sewer Bonds (Tax-exempt)
4½s'98 ___ $40,625c____Apr 1938
City Hall (Tax-exempt)
4½s'04 ___ $11,000c____Nov 1924
School Bonds (Tax-exempt)
4½s'04 ___ $3,000_____Nov 1915
Fire Bonds (Tax-exempt)
5s '14 s-a $12,000_____1915-1938
BOND. DEBT July 1 '15 $214,825
Assess. val. (35% act.) '12_6,417,800
City tax (per $1,000) '14___$13.50
INT. payable at Treasurer's office.

SANTA BARBARA.

Santa Barbara is in Santa Barbara County. Incorporated Mch. 9 1874.
Main Sewer Bonds
4½ g '03 F-A$10,150c.Aug 1 '15-'43
Bridge Bonds.
4½ g '03 F-A$14,500c.Aug 1 '15-'43
High-School Bonds.
5s '01　Jan $30,000c.Jan 10 '16-'41
Oak Park Bonds
4½s'04 F-A $11,250c.Aug '5 '15-'44
Water Bonds.
4½s'01 J-J $42,000c.July 1 '15-'41
4½s'03 F-A 145,000c.Aug 1 '15-'43
*Water-Works-Ext. Tunnel.
4½s'05 M-S 170,000c.Sept 1 '15 '48
4½s '10 A-O 180,000c.Oct 1 '15-'50
Mission Tunnel.
5s '13　M-N$116,000c.Nov 1 '15-'53
Boulevard Bonds.
4½s'07 M-S $42,500c.Sept 3 '15-'47
4½s'03 F-A　36,250c.Aug 1 '15-'53
*Street Bonds.
4½s'09 J-J　$37,625..July 1 '15-'49
BOND. DEBT July 1 '14..$868,325
Sinking fund 27,749
Assessed val. '13 (3-5 act.).9,893,030
City tax rate (per {Inside..$14.00
$1,000), 1912-13.. {Outside. 12.60
Population in 1910 11,659
* INT. at Kountze Bros., N. Y., and City Treas. office.

SANTA BARBARA COUNTY.

Santa Barbara is the county seat.
Road (Int. at Co. Treas. office).
6s '11　J-J　$35,000c...July '15-'31
6s '11　A-O　75,000c..$5,000 yearly
6s '12　ann　45,000c July 22 '15-'32
6s '13　ann　34,500c..July 1915-30
County has no general bonded debt.
ROAD dist. debt Apr 6 '15 $189,000
Assess. val. '14 (non-op).29,157,186
Assess. val. of all prop.
　(67%) actual) 1914 34,496,827
State & County tax {Inside..$16.00
　(per $1,000) 1914 {Outside. 20.00
Population in 1910 27,738

SANTA CLARA.

This town is in Santa Clara County.
Inc. Mch. 6 1872. Pop'n '10. 4,348.
Gas Bonds
5s '00　J-J　$18,750c..Jan 1 '16-'40
Water, Light & Power Bonds.
4½s'07 M-N$16,800c.May 1 '16-'47
Sewer Bds. (Int. at Treas. office).
4½s'07 M-N $24,000c..May 1 '16-'47
Water Bds. (Int. at Treas. office).
5s '95　M-N $30,000c.May 1 '16-'35
School Bonds.
5s g'05 J-J　$37,500c..Jan 2 '16-'45
4½s'07 M-N　675
5s '12　58,500
Fire Bds. (Int. at Treas. office).
5s '12　$5,362.50
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

SANTA CLARA COUNTY.

San Jose is the county seat.
4s '07　Jan $300,000c 1947
BOND. DEBT May 1 '15 $300,000
Assess. val. '14 (non-oper).72,077,380
Ass'd val. of all prop. '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.
5s '14　J-J $182,000c...Jan 15 1954
Refunding Bonds.
4s '94　Apr $189,000c 1934
Water-Plant Purchase Bonds.
5s '13　F-A$220,000c.....Feb 1 1936
BOND. DEBT Apr 1 1914..$591,000
Assess.val. 13(abt.1-3 act.).7,286,555
Total tax rate (per $1,000) '13 $14.80
INT. payable at City Treasury.

SANTA CRUZ H. SCH. DIST.

Bldg. Bds. (Int. at Co. Treasury)
5s g '14 M-S$170,000c.Mar 25 '19-50
BOND. DEBT Apr 19 '15..$170,000
Assess. val. (real & pers.).7,588,800
Real val.bet.$15,000,000&20,000,000
Population in 1914 (est) 12,000

SANTA CRUZ SCH. DIST.

Building Bonds (Part yearly.)
'08　$320,000
5s g '14 M-S $80,000c.Mar 25 1954
BOND. DEBT Apr 19 '15..$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 1905.　Pop'n '10, 2,260
Sewer (Part yearly beg. Jan. 1 '13).
5s '12　J-J　$69,000c
BOND. DEBT Mar 25 '15.. $69,000
Assess. val. (2-5 act.) '14...1,114,917
City tax rate (per $1,000) '14..$15.00
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 Incinerator Bonds.
5s '07　M-N $132,000c.Nov 1 '15-'47
Fire Apparatus (Part yearly).
5s '06　$13,500 1941
Crematory Bonds (Part yearly).
5s '06　$6,000 1926
Storm-Drain Bonds (Part yearly).
5s '06　$10,000 1934
Bridge Bonds (Part yearly.)
5s '02-'06　$26,500....'27-'19&'36

SANTA MONICA. (cont.)

Sewer Bonds (Part yearly).
6s '97　$23,000 1937
5s '06　29,000 1943
City-Hall Bonds (Part yearly).
5s '02　$23,000 1937
BOND. DEBT Mar 1915.. $263,000
Assessed val.'14(½ act.).15,747,455
Tax rate (per $1,000)...1914..$14.00
Population in 1910 7,847

SANTA MONICA CITY SCH. DIS.

4½s'05　$8,000...Nov 7 1915
4½s'06　18,000...June 21 1915
5s '08　M-N 30,000...1918-1932
5s '12　80,000...Oct 1 '17-'32
5s g '11 A-O 25,000...Apr 1 '17-'29
BOND. DEBT Mar 23 '15.. $161,000
INT. at Co. Treas. office.

SANTA MONICA HIGH SCH. D.

Polytechnic High-School Bonds.
5s g '11 A-O$200,000c...Apr 1 '17-'51
High-School Bonds.
5s '12　A-O $70,000c...Oct 1 '17-'52
TOTAL D'T Mar 23 '15.. $270,000
Assessed valuation 11.342,155
INT. payable at County Treasury.

SANTA ROSA.

This city is in Sonoma County.
Inc. in 1872.　Pop'n '10, 7,817.
Water Bonds.
4s '95-'05 Jan$135,875c...1915-1925
Sewer Bonds.
4s '05　Jan $52,500c....1916-1925
Street and Bridge Bonds.
4s '05　Jan $40,000 1916
BOND. DEBT July 1 '15..$228,375
Assess. val. '14-'15 (3-5 act)6,252,599
Total tax rate(per $1,000) '14.$14.00
INT. at City Treas. office at
Union Tr. & Savings Bank.

SANTA ROSA—COURT HOUSE SCHOOL DISTRICT.

High School Bonds.
5s '11　A-O $80,000 1951
Grammar School (Part yearly).
4½s　$24,000 July 1 1925
BOND. DEBT Ap 28 1914—
　High School District $80,000
　Grammar School District.. 24,000

SAUSALITO.

This town is in Marin County.
Water Bonds
5s '09　J-J　$85,000c.Jan 15 '16-'49
Street Bonds.
5s '14　$30,000 1915-1954
BOND. DEBT Apr 1915.. $185,000
Assess.val. 1914 (3-5act.). 2,031,000
Total tax rate (per $1,000) '14.$15.80
Population in 1910 2,383

SIERRA MADRE.

This city is in Los Angeles County.
Water-Works Bonds (Part yearly).
5s '10　s-an $90,000c
5s '11　s-an 111,000c
5s '12　s-an　75,000c....1929-1953
5s '13　s-an 151,000c
5s　36,000
BOND. DEBT April 1914.. $171,000
Assess. val. '15　2,000,000
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.
5s g '09　$200,000c.Dec 1 '15-'34
BOND. DEBT Apr 1915.. $200,000
Assess. val. '14 (non-oper)23,066,631
Assess. val. of all prop. '14.26,361,996
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).
4½s g'07June$262,000c..June 30 '15-'42
BOND. DEBT July 1 '14.. $262,000
Assess. val. '14 (non-oper)36,972,310
Assess. val. of all prop. '14.41,837,840
State &Co.tax(per M) {Inside...$13.00
　in 1914 {Outside 17.00
Population in 1910 48,394
INT. payable at Co. Treas. office.

SOUTH PASADENA.

This city is in Los Angeles Co.
Bridge Bonds.
4½s'11　$28,000
Fire Protection, Paving & City-Yard Bonds. (Part yearly).
5s g '14 J-J　$50,000c...Jan 2 1954
Sewer Bonds.
5s g '14 J-J $156,000c..Jan 2 '16-'54
BOND. DEBT Mar 25 '15.. $234,000
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 IRE. DIS.

A district in San Joaquin County.
Irrigation Bonds.
5s '10　J-J $1,875,000c July 1 '31-'40
5s '13　J-J 1,170,000c..Apr 15 1943
(Bonds are subject to call at any
int. time by mutual agreement.)
Reservoir-Construction Bonds.
5s '14　J-J $790,000...July 1 '34-'43
BOND. DEBT Apr 12 '15.$3,835,000
Assessed val. real, 1914... 5,560,178
(Assessment about 60% actual value)
Total tax rate (per $1,000) '14 $42.00
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.
4s　$33,800....Sept 1 1940
4s　32,000....Nov 1 1946
Street-Improvement Bonds.
5s g '06 F-A$154,275c..Feb 1 1947
BOND. DEBT Mar 26 '15.. $220,075
Assess. val. '15 (2-3 act.)$26,600,802
City tax rate (per $1,000) '15..$15.00

STOCKTON SCHOOL DISTRICT.

6s '11　M-N $72,000c 1936
　(Part due each year.)
5s　July $52,500...July 1 1921
High-School (Part yrly. on July 1).
5s '13　J-J　$98,000c
Grammar-School Bonds.
5s '13　J-J $498,000c
　(Part due every July 1.)
TOT. BD. DT. Mar 1915.. $720,500
Assessed val. '14 (3-5 act.) 22,177,155
School tax (per $1,000) 1914..$9.00
INT. at Stockton Savings Bank.

SUNNYVALE.

This town is in Santa Clara Co.
Inc. Dec. 24 1912.
Sewer Bonds.
5½s'14 F-A $40,000c
(One bond yrly. beg. Feb. 1 1915.)
Water Bonds.
5½s'14 F-A $35,000c
(One bond yearly beg. Feb. 1 1915.)
TOT. DEBT Mar 27 '15...$75,000
Assessed valuation 1914...765,885

SUTTER CO. LEVEE DIST. NO. 1.

This district is in Sutter County.
6s '08　s-a $230,000c 1933
6s '10　s-a　80,000c 1935
BOND. DEBT May 1915.. $310,000
Assess. val. '14 (non-oper).2,783,245
Ass'd value of all property.3,425,808
Tax rate (per $1,000) 1914...$35.00

TULARE.

This city is in Tulare County.
Water Bonds.
5s g '12 J-D$100,000c.Dec 1 '17-'49
Fire Department Bonds.
5s g '12 J-D　$8,300c.Dec 1 '15-'32
Munic. impt. bonds (sewer)　$72,000
BOND. DEBT Jan 1 1915.. $180,600
Assessed valuation 1914...1,429,730
Tax rate (per $1,000) 1914...$18.00
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.
5s '09　$23,750 1949
5s '10　9,250 1920
Water Bonds.
5s '09　$22,750 1949
5s '10　13,875 1920
Water and Sewer Bonds.
5s '12　$24,000 1952
BOND. DEBT Mar 26 '15.. $93,625
Assessed valuation 1915...2,353,000
Tot. tax rate (per $1,000) '15.$14.00
Population in 1910 1,573

TURLOCK SCHOOL DISTRICT.

5s '10　ann $58,000.May 10 '16-'44
5s '13　15,000
TOTAL DEBT May 1915.. $63,000

TURLOCK IRRIGATION DIST.

This district is in Stanislaus Co.
5s '02　J-J$1,156,000c.July 1 '22-'41
5s '05　J-J　200,000c.Jan 1 '26-'35
5s '10　J-J　100,000c.July 1 '31-'40
5s '11　J-J 1,116,600c 1932-1941
BOND. DEBT Mar 1915.$2,572,800
Assess. val. '14 (45% act.)10,169,305
Dist. tax rate (per $1,000) '14.$36.50
Population in 1914 (est.) 16,500
INT. at Commercial Bk., Turlock.

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.
5s '05　F-A $16,800c.Aug 1 '15-'35
Water Bonds.
5s '02　M-N $31,500c.May 1 '16-'22
5s '05　M-N 45,000c.May 1 '16-'25
5s '08　M-S　55,000c.Sept 1 '15-'25
5s g '11　72,000c.Jan 1 '16-'31
Harbor-Improvement Bonds.
5½s'14 M-N$135,000c.May 1 '16-'35
BOND. DEBT May 10 '15. $355,300
Assessed val. '14 (3-5 act.).5,476,934
City tax rate (per $1,000)'14.$15.00
INT. at City Treas. office.

VALLEJO HIGH SCH. DIST.

5s '10　s-an $54,000c 1935
BOND. DEBT Mar 24 '15.. $54,000
Assess. val. '14 (65% act.).4,448,812
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.
5s '12　Feb $50,000
TOT. BD. DT. Apr 1 '14.. $50,000
Assessed valuation 1913.. 4,486,340

VAN NUYS HIGH SCH. DIST.

5½s'14 s-an $120,000...1915-1954
TOTAL DEBT (?)

VENICE.

This city is in Los Angeles Co. Inc.
Feb. 17 1904. Pop'n '14 (est.) 7,000.
Sewer Bonds (Part yearly)
5s '05　$15,500 1945
5s '05　10,500 1935
5s '06　15,500 1946
Outfall Sewer Bds. (Part yearly).
5s '13　$18,000 1952
Fire Dept. Bonds (Part yearly).
5s '05　$2,750 1925
5s '06　7,750 1946
Building Bonds (Part yearly).
5s '06　$2,750 1926
Garbage Crematory (Part yrly.)
5s '06　$7,750 1946
Garbage Incinerator (Part yrly.)
5s '13　$20,000 1952
Mun. Real Prop. Bds. (Part yrly.)
5s '06　$2,750 1926
BOND. DEBT Apr 22 '15. $103,250
Sinking fund 1,451
Assess.val.'14-'15(3-5 act.).11,978,246
City tax (per $1,000) 1914..$12.50
INT. at First Nat. Bank, Venice.

VENICE CITY SCHOOL DIST.

5s　$92,000
BOND. DEBT Mar 25 '15. $102,000
Assessed valuation 1913...7,334,000
INT. at County Treasurer's office

VENICE UNION HIGH S. D.

Building Bonds.
5s '13　F-A$250,000c...Aug 1 '19-'52
BOND. DEBT Mar 25 '15.$250,000

VENTURA COUNTY.

Ventura is the county seat.
Court-House Bonds.
5s g '12 F-A$135,000c.Feb 1 '16-'42
Bridge Bonds.
5s '11　F-A$243,000c.Feb 1 '16-'42
BOND. DEBT Mar '15.$378,000
Assess. val. '14 (non-oper)27,378,039
Assess. val. of all prop. '14.30,971,620
State & Co. tax (per {Inside.$14.60
　$1,000) 1914 {Outside 17.60
Population in 1910 18,347
INT. at County Treasurer's office.

VISALIA.

County seat of Tulare County. Inc
Feb. 27 1874. Bonds are taxable.
School Bonds.
5s　July $5,750c 1937
Sewer Bonds.
5s　J-J $54,000c 1940
Sewer, Bridge & City-Hall Bonds.
5s　J-J $128,100c 1945
City Improvement Bonds.
5s　$12,000 1926
BOND. DEBT Mar 25 '15 $199,850
Assessed val. '14 (3-5 act.).3,608,335
Total tax rate (per$1,000)'14.$14.40
Population in 1910 4,531
INT. at First Nat. Bank, Visalia.

VISALIA HIGH SCHOOL DIST.

5s&6s'10-'12 $69,000
TOTAL BONDED DEBT. (?)

WHITTIER.

City is in Los Angeles County. Inc.
Feb. 21 1898. Pop'n 1910, 4,550.
Water-Works Bonds.
5s g　J-J $24,000c..Jan 1 '16-'30
5s g '05 J-D　85,250c.June 1 '15-'45
5s　M-S　3,125c.Mch 1 '16 '40
Sewer Bonds.
5s '09　A-O　$96,250c.June 1'15-'49
Fire and Reservoir (Part yearly).
5s　A-O　$3,500c...Apr 1 1942
BOND. DEBT Apr 8 '15... $212,125
Floating debt 5,126
Sinking fund 7,801
Assess. val. '14 (½ actual) 3,986,531
City tax rate (per $1,000) '14.$16.10
INT. at City Treasurer's office.

WOODLAND SCHOOL DIST.

This district is in Yolo County.
Building Bonds.
5s g '14 M-N$100,000.Nov 10 '15-'54
BOND. DEBT Nov 10 1914$100,000
Assess. val. 1914-15 3,505,171
INT. at County Treas. office.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding a number of civil divisions in California not included in the foregoing.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n 1910.
Alturas (T), Modoc County	$35,500	$5,000	x$444,488	x$18.50	916
Antelope Valley Un. H. S. D.	30,000		z2,987,395		
Antioch (T), Contra Costa Co.	41,000	None	*$742,897	$16.31	1,124
Arcadia S. D., Los Angeles County	27,500		*2,321,750		
Arcata (C), Humboldt County	27,000	None	z$886,442	x9.86	1,121
Auburn School District	45,000	None	a918,125		
Azusa (C), Los Angeles County	75,498	None	x1,002,142	x15.00	1,477
Banning Un. H. S.	25,000		*519,790		
Belvedere (T), Marin County	45,250	None	*765,451	$14.50	481
Benicia, Solano County	97,500		*883,006	*16.00	2,360
Biggs School District	25,000		e549,240		
Bishop (T), Inyo County	47,300	None	*685,530	*14.50	1,190
Bishop School District	30,000	None			
Burbank (C), Los Angeles Co.	61,500	None			
Burbank Un. High Sch. Dist.	33,000				
Calexico (C), Imperial County	87,000	None	$2,019,625	$20.00	797
Calexico Un. H. S. D.	70,000		*2,139,358		
Carpenteria Un. Sch. Dist.	33,000		*704,000		
Caruthers Un. High Sch. Dist.	30,000		*788,115		
Chatsworth Park Sch. Dist.	34,000		*689,600		
Chino (C), San Bernardino Co	39,000	None	*900,410	*9.00	1,144
Chino High School District	44,000	None	x1,930,065	9.00	
Chino School District	53,500		2,479,215		
Chula Vista, San Diego Co	40,000	None	$1,350,000	$10.00	
Cienega School District	85,000	None	*6,227,750		
Clovis (C), Fresno County	48,400	None	*507,050	$10.00	
Coalinga (C), Fresno County	36,000	None	x1,373,750	$12.50	4,199

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Coalinga School District	$35,000		$$3,565,992	$$7.40	
Colton School D str ct	93,000				
Concord, Contra Costa Co	27,000	None	x379,075	x16.50	703
Corona High School District	35,000	None	x2,127,862	x33.90	
Corning Union High Sch. Dist.	46,000		*5,000,000		
Covina Un.H.S.D.,LosAng.Co.	60,000	None	$5,724,355		
Delano Jt. U. H. S. District	50,000		*1,859,334		
Delhi Drainage District	25,000	None	x402,500		
El Modena School District	25,000				
El Monte (C), Los Angeles Co.	26,250	None	$420,000	$12.00	
Elsinore (C), Riverside Co	32,000	None	a439,780		488
Excelsior Un.H.S.D.,LosA.Co.	30,000				
Exeter Gram. S. District	33,000	None	$1,123,865	x14.70	
Exeter School District	33,000	None	$1,123,865		
Exeter (C), Tulare County	†40,950		x615,875	x15.00	
Farmdale S. D., Lons Ang.Co.	36,000				
Florence S. D., Los Ang. Co.	25,000				
Fowler (T), Fresno County	45,000	None	$433,000	$16.60	675
Galt H. S. District	49,000	None	$1,543,738		
Gilroy (C), Santa Clara Co	40,000	None	$1,500,000	7.80	2,437
Gilroy High Sch. Dist.	38,000		f1,489,635	f6.80	
Glendale School District	88,000				
Glendale Union H. S. D	56,000				
Glendora, Los Angeles County	27,000				
Glenn County High Sch. Dist.	50,000	None	$8,360,828	$2.50	
Graham S. D., Los Ang. Co.	32,000				
Grass Valley (C), Nevada Co.	27,900	None	x1,405,000	x10.50	4,520
Gridley (C), Butte County	43,000	None	x390,365	x11.00	987
Hanford (C), Kings County	144,750	None	$3,204,475	$13.20	4,829
Hanford School District	43,000				
Hayward (T), Alameda Co	55,093		*2,200,199	*10.00	2,746
Healdsburg (C), Sonoma Co.	48,000	None	$1,116,080	$14.10	2,011
Hemet (C), Riverside County	44,900		$660,860		992
Hemet Union High Sch. Dist.	40,000	None	b1,100,000	b5.90	
Hermosa Beach (C), Los Angeles County	75,000	None	$1,954,196	$12.50	679
Hermosa Bch. 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	77,000	None	$750,000	$20.00	729
Holtville Un. High Sch. Dist.	65,000	None	*2,256,172	*6.50	
Huntington Beach Sch. Dist.	970,000				
Huntington Park (C), Orange County	43,875	None	$1,903,980	$10.50	53,000
Inglewood City School District	53,000				
Inyo County	42,000		a7,866,885		6,974
Jackson Jt. Un. High S. D.	25,000		*1,500,000	*4.50	
Kingsburg (C), Fresno Co	50,000	1,000	x351,060	x34.60	634
Kingsburg Joint Un. H. S. D.	40,000		$1,652,365		
Lake County	27,000		a4,789,313		5,526
Lemoore (C), Kings County	29,500	None	$504,212	$15.50	1,000
Lemoore School District	32,000	None	$765,320		
Lindsay School District	100,000	None	$2,700,000		
Livermore, Alameda County	30,000		*1,108,416	*11.00	2,030
Lordsburg (C), Los Angeles Co.	69,000	None	$506,280	$19.40	954
Los Gatos (T), Santa Clara Co.	95,000	None	x1,426,695	x17.50	2,232
Los Gatos High Sch. Dist.	34,000	6,500	x2,050,994		
Madera (C), Madera County	75,000	None	$1,111,535	$38.80	2,404
Madera School District	73,000	None	$2,130,201		
Marion School District	u55,000				
Martinez (T), ContraCostaCo.	65,000		*1,072,370	*12.50	2,115
Martinez School District	29,000	None	$1,479,935		
Marysville (C), Yuba County	27,500	17,000	*4,033,445	*18.00	5,430
Mayfield (T), Santa Clara Co.	59,250	None	x539,115	x19.20	1,041
Merced (C), Merced County	52,400	None	a1,706,410	$14.50	3,102
Merced Sch. Dist., Merced Co.	35,600		*1,832,359		
Mill Valley (T), Marin County	181,250		x2,412,520	x11.50	2,551
Modesto School District	84,000	None	$4,043,865		
Montague (T), Siskiyou Co.	25,000	None	$268,000	$14.00	274
Montara School District	26,000		$625,780		
Montebello High School Dist.	35,000				
Morningside School District	55,000		$1,125,340		
Mountain View (T), Santa Clara County	71,950	None	$846,420	$16.50	1,161
Mt. Tamalpais Union H. S. D.	35,000	None	3,568,495		
Napa (C), Napa County	34,400	None	*4,126,636	*9.30	5,291
National City, San Diego Co.	29,000		2,433,305		
Nevada City (C), Nevada Co.	50,000		$878,911	$10.00	5,791
Nevada City High Sch. Dist.	28,750	None	$1,000,000		
Newark School District	25,000	None			
Newman (T), Stanislaus Co.	28,000	None	*449,070	*15.00	892
Newport Beach (C), Orange Co.	81,000	None	b2,127,345	b8.00	445
Oceanside (C), San Diego Co.	65,250	None	*667,072	*21.20	673
Orland Un. High Sch. Dist.	40,000	None	b4,700,000		
Oroville Grammar Sch. Dist.	45,000		f2,315,445	f3.80	
Owensmouth School District	50,000		x1,271,800	x5.10	
Pacific Grove (C), Monterey Co.	66,400	None	a2,443,638	$11.50	2,384
Palms School District	60,000		x2,229,065		
Palo Alto Grammar Sch. Dist.	25,000	None	$2,225,000	$2.10	
Patterson Grammar Sch.Dist.	60,000		x1,284,870		
Patterson High School District	55,000		x1,956,355		
Petaluma (C), Sonoma County	41,375	None	b5,302,299	b10.50	5,880
Petaluma High School Dist.	151,625	None	$3,640,685		
Petaluma School District	75,000	None	z3,138,473		
Piedmont School District	96,000		x6,028,822		
Placentia School District	144,000		f1,311,000		
Pleasanton (T), Alameda Co.	52,500		*509,962	*15.00	1,254
Puente Un. High Sch. Dist.	z65,000	None	$2,282,335		
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	x10.00	2,935
Redondo Beach Sch. Dist.	77,000	None	$4,774,313		
Rio Vinto Union H. S. D	60,000	None	$4,767,315	$35.00	
Roseville (C), Placer County	74,800	None	x929,990	x12.50	2,608
Roseville Un. High Sch. Dist.	45,000		$1,669,080		
Ross (T), Marin County	79,500	None	$1,201,253	$15.00	556
St. Helena U. H. S. D	30,000		x1,838,420	f4.50	
San Bernardino School District	55,000	None	6,446,810		
Sanger (C), Fresno County	u62,400				
San Gabriel (C), Los AngelesCo.	34,000		$1,237,585	$12.10	
San Gabriel School District	z30,000		$3,332,055		
San Jacinto High Sch. Dist.	25,000	None	$858,509		
San Juan Un. High Sch. Dist.	35,000		1,988,808		
San Leandro School District	52,000		z3,855,267		
San Mateo (C), San Mateo Co.	99,000	None	z3,250,000	x13.40	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.	62,000		b6,414,510		
Santa Ana High Sch. Dist.	205,000		b6,414,510		
Santa Paula (C), Ventura Co.	54,100	None	$1,352,000	$16.70	2,216
Santa Paula Un. H. S. D.	72,000	None	$3,433,439		
San Ysidro Irr. District	25,000			$4.00	
Sawtelle S. D., Los Ang. Co.	26,800				
Sebastopol, Sonoma County	45,000	800	$801,340	$13.10	1,233
Selma (T), Fresno County	54,500	None	x1,019,825		1,750
Selma School District	26,000	None	*1,699,090	*10.00	
Selma Union High Sch. Dist.	48,000		$3,903,410	$6.50	
Sisson (T), Siskiyou County	38,000	None	z405,960	z8.00	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	32,000		$1,089,938	$10.00	2,029
Sonora School District	32,000	None	$1,089,938		
South Pasadena City H. S. D.	124,000	None	$6,000,000		
South Pasadena City Sch. D.	92,250	None	$6,000,000		
South San Francisco	60,000		$1,500,000	$10.80	1,989
Stege Sanitary District	75,000	None	2,050,000	4.20	
Suisun City (C), Solano Co.	38,950	None	*481,258	*15.00	641
Taft (C), Kern County	41,000		*902,536		
Teralta School District	48,500		1,000,000		
Tojanta S. D., Los Ang. Co.	31,000				
Tracy (C), San Joaquin Co.	46,667	None	$558,373	$13.00	
Tracy School District	36,000	None	*773,754		
Tustin School District	50,000		2,023,835		
Ukiah (C), Mendocino County	42,000		*1,026,900	*12.00	2,136

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Upland, San Bernardino Co.	$52,000	None	$$1,657,817	$$14.60	2,384
Vacaville (T), Solano County	62,376	None	$518,260	x17.00	1,177
Ventura Union High Sch. Dist.	63,000		$7,455,535	$3.40	
Vernon (T), Los Angeles Co.	95,000	None	x2,101,300	x6.20	772
Watsonville (C), Santa CruzCo.	91,200	None	$2,603,795	$10.30	4,446
Watts (C), Los Angeles County	43,750	None	$1,267,335	$12.00	1,922
Watts City School District	65,400		$1,325,320		
Whittier City Sch. Dist.	26,000		x3,239,840	$3.00	
Whittier Un. High S. D	105,000		9,803,275		
Willow, Glenn County	65,000		*1,621,759	*12.70	1,139
Winters (C), Yolo County	34,636	None	$425,295	$16.00	910
Winters Joint High Sch. Dist.	y50,000				
Woodlake Union High S. D	44,000		1,181,130		
Woodland (C), Yolo County	64,250	1,600	$2,658,112	$13.50	3,187
Woodland High School Dist.	90,000		f3,150,355		
Yuba City (T), Sutter County	25,000	None	x678,100	x12.00	1,160

(C) City.   (T) Town.   e 1910 figures.   f 1911 figures.   * 1912 figures. x 1913 figures.   ‡ 1914 figures.   b 1915 figures.   z Net debt.   y This covers merely a recent issue of bonds; we are not informed as to what is total debt.   † Total debt.   a These figures represent assessed value of non-operative property for 1914.

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 1919) __ J. Withycombe
Secretary of State (term expires Jan. 2 1917) _ B. W. Olcott
Treasurer (term expires Jan. 2 1919) _____ Thomas B. Kay

LEGISLATURE meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For the early history of Oregon's State debt see "State and City Supplement" of April 1893, page 146.

To-day Oregon has no bonded debt.

On Jan. 1 1915 the amounts held in the irreducible trust funds were as follows: School fund, $6,412,462.03; Agricultural College fund, $202,063.99, and University fund, $103,635.36. On the same date the cash on hand amounted to $1,411,145.49.

VALUE OF TAXABLE PROPERTY AND TAX RATE.—

Years.	Taxable Property.	Tax per $1,000.	Years.	Taxable Property.	Tax per $1,000.
1914	$932,413,030	$3.34	1902	$148,099,602	$5.13
1913	951,282,374	4.36	1900	117,801,874	5.70
1912	905,011,667	1.20	1895	144,415,426	4.80
1910	844,887,708	1.64	1890	114,077,788	4.34
1908	598,133,963	2.13	1885	77,188,694	3.10
1906	427,379,978	2.39	1880	48,483,174	7.00
1904	188,058,281	5.45	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.

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 Asssembly of this State to contract a debt or liability in excess of said sum.

The above limitation does not apply to bonds issued in anticipation of the collection of street and sewer assessments under the authority of any charter of any city of 2,500 or more inhabitants. See sections 2727 to 2735 of the Annotated Codes and Statutes.

As regards school districts, the general school law as amended by the State Legislature in 1901 (Bellinger & Cotton's Code, section 3389, paragraph 31) gives permission to school boards to issue bonds (prescribing the method) without special legislation, but stipulates that "in no case shall the aggregate of bonded debt in any school district exceed five per centum of the value of the taxable property of any such district." Further provision is made (Section 3415 of the Code) that the indebtedness of districts of the first class (those having over 1,000 children of school age) located in cities of over 75,000 inhabitants shall never exceed $100,000—the 5% limit mentioned above applying to all districts of under 75,000 inhabitants.

TAXATION OF MUNICIPAL BONDS.—No legislation has been enacted, we were advised Dec. 12 1911, by the Board of State Tax Commissioners, exempting from taxation bonds or other obligations of the State or its counties and municipalities.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

1910	672,765	1890	313,767	1870	90,923	1850	13,294
1900	413,536	1880	174,768	1860	52,465		

CITIES COUNTIES AND TOWNS IN THE
STATE OF OREGON.

NOTE.—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

The National Park Bank of New York City is the fiscal agent for the State of Oregon.

ALBANY.
This city is in Linn County.
Refunding Bridge & Sewer Bonds.
5s   A-O $75,000c.........1923
(Redeemable after Jan 1 1928.)
Sewer Bonds.
5s '13 J-J $18,000....Jan 1 1928
BOND. DEBT Oct. 1914... $113,000
Paving bonds (add'l)..... 123,043
Warrants outstanding..... 46,642
Sinking fund............. 15,450
Assessed valuation 1912..3,527,850
Real value (est.) 7,000,000
Population in 1910....... 4,275
INT. at fiscal agency in New York.

ASHLAND.
This city is in Jackson County.
Pop'n 1910, 5,02 . Mineral springs
water bonds validated. See V. 99,
p. 1691.
Sewer Bonds (Tax-exempt).
4½s'04 A-O $12,000c..Apr 1 '16-'27
Refunding Water Bonds.
5s '09 J-J $5,000c July1'10'15-'16
{30,000c.....July 1 1929
($30,000 issue subj. to call after '19.)
Water Bonds (Tax-exempt).
4½s'05 J-J $23,000c...July 1 1920
Mineral Springs Water Bonds.
5s '14 J-J $175,000c...July 1 1959
(Red. $25,000 every 5 years after 10
years from date of issue.)
Street (Red. after 1 year from issue)
6s '09 M-S $12,000c...Sept 1 1919
6s '10 J-J 24,000c...July 1 1920
6s '11 A-O 15,500c...Apr 1 1921
Fire protection (tax-free)...$5,000
Electric Light (Tax-exempt).
4½s'08 M-S $37,500c..Sept 1 '15-'29
4½s'09 J-J 30,000c....Jan 1 1929
(Subject to call after Jan. 1 1919)
5s g'10 J-J $25,000c....July 1 1930
(Subject to call after July 1 1920.)
Septic-Tank (Tax-exempt).
6s g '11 M-S $7,000c.....Mch 10 1921
(Subject to call after March 1 1912.)
GEN. BD. DT. June 15 '14..$76,500
Water & light debt (add'l). 163,000
Assessment debt (add'l)... 204,298
Assessed val. '14 (3-5 act.)3,030,875
§ Int. at City Treasurer's office;
others in Ashland at Granite Sav.
Bank, Citizens' Banking & Tr. Co.,
U. S. Nat. Bank and First Nat. Bk.

ASHLAND SCH. DIST. NO 5.
5s   s-a $7,000r....Sept 1 1919
(Subject to call Sept. 1 1909.)
5s   J-J $10,000r.........1924
(Subject to call any time.)
5s '11 J-J $75,000r....Jan 1 1931
(Subject to call, $25,000 in 10 years
and $25,000 in 15 years.)
BOND. DEBT Mar 25 '15...$92,000
Assess. val. '14 (3-5 act.)..3,442,555
Population in 1914 (est.)... 7,000
INTEREST payable at Nat. Park
Bank, N. Y. City, or in Ashland.

ASTORIA.
Astoria is in Clatsop County. Inc.
1865. Population 1910, 9,599.
6s g   A-O $90,000c.....Apr 1917
Refunding Bonds. (†)
5s '11 M-N $50,000c....Nov 1 1931
5½s   180,000c...........
Water Bonds. (*)
5s&6s J-.' $300,000c...1922 & 1925
5s g '11 s-a 45,000c...........1931
Bulkhead (Red. beg. Dec. 1923).
5s g '13 J-D $100,000c....Dec 1 1953
Dam and Reservoir Bonds. (*)
5s g '12 J-J $80,000c.....Jan 1 1932
BOND. DEBT May 1 '15...$665,000
Assessed valuation 1914...5,606 545
Total tax (per $1,000) 1914 ...48.50
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 $5,000c....July 1 1921
5s '10 J-J $75,000c....June 1 1930
(Subject to call after June 1 1920.)
Building (Red. beg. July 1 1924).
5s '14 J-J $20,000c....July 1 1934
Refunding Bonds.
5s '03 F-A $27,000c...........1923
(Subject to call after Aug 1 1913.)
5s '04 A-O $12,000c...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
Population in 1914 (est.).....15,000
*INT. on bonds marked (*) paya-
ble 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, 6,742.
Sewer Bonds (Tax-exempt).
5s '03 J-J $12,000c....July 1 1923
Water Bonds (Tax-exempt).
5s g '00 J-J $100,000c....July 1 1920
5s '01 M-S 20,000c....Sept 3 1921
5s '02 A-O 45,200c....Apr 2 1922
5s '05 A-O 10,000c....Apr 30 1927
5s g '11 J-J 90,000c....July 1 1921
6s '14 M-S 98,851c Mar 1 1934.
Refunding Water (Tax-free).
5s '10 A-O $25,000c....April 4 1930
Reservoir Bonds (Tax-exempt).
5s g '11 J-J $25,000c...July 1 1921
New City Hall (Tax-exempt).
5s '03 J-J $46,000c....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 J-D $25,000c....Dec 1 1933
GEN. BD. DT. Nov 30 '14..$546,830
Assessment debt (addtl).. 172,385
Sinking fund............ 47,068
Assess. val. '14 (abt. act.) 5 210,345
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).
1s 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 $45,000c....June 1 1931
BOND. DEBT Apr 1 '14... $92,000
Assessed val. '13 (30% act.)6,362,000
Population in 1910 (est)..... 8,000
INT. payable in Baker City or N. Y.

CLATSOP COUNTY.
Astoria is the county seat. Bonds
below declared valid by State Su-
preme Court. V. 98, p. 464.
Road Bonds.
5s '14 A-O $400,000....Apr 1 1934
BOND. DEBT Mar 24 1915 $400,000
Assess. val. '14 (abt. 59%
actual) 20,689,202
Population in 1910..........16,106
INT. at State fiscal agency in
N. Y. City.

COLUMBIA COUNTY.
St. Helens is the county seat.
Road Bonds.
5s g '14 A-O {$60,000c....Apr 1 1919
{300,000cApr1 '24-29-34
BOND. DEBT Apr 1914... $360,000
Assessed valuation 1913..18,067,850
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 $75,000c....Jan 2 1936
5s '14 A-O 7,000c....Apr 1 1954
Sewer Bonds.
5s '10 J-J $144,000c....July 1 1950
Fire-Department Bonds.
5s '10 J-J $16,000c....July 1 1950
Street-Improvement Bonds.
5s'10-11.. $28,746.51....40 years
Bridge Bonds.
5s '13 J-J $2,500....Jan 1 1953
Refunding Bonds.
5s '13 J-J $51,397.08.........1953
GEN. BD. DT. Jan 27 '13. $242,644
Water debt (additional)... 75,000
Assessment bonds (add'l).. 135,515
Warrant debt........... 51,397
Assessed valuation 1913...2,273,749
Actual value (est.) 4,500,000
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 an-
nually at a sum sufficient to cover the
expenses, pay interest on bonds and
provide a sinking fund that, by an-
nual retirement, will pay the bonds
in full at maturity. Present water
rates have been more than sufficient
and have enabled considerable ex-
tensions 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 A-O $30,000c.........1930
GEN. BD. DT. Apr 5 '15...$180,000
Assessment debt (add'l)... 45,000
Assessed valuation 1914...1,860,100
* INT. at Kountze Bros., N. Y.;
on others at Chase Nat. Bank, N. Y.

COTTAGE GROVE SCH. DIST.
5s $9,000...........
5s '13   40,000...........
TOT. DT. Mar 27 1915.....$49,000

CROOK COUNTY.
The Supreme Court on March 2
1915 held that the election in
this county in November 1914 was
held that the county of Jefferson was
created was legal. See V. 100, p.
1016.

DALLES CITY.
This city (P. O. The Dalles) is in
Wasco County. Pop'n 1910, 6,834.
Sewer Bonds.
5s '12 J-J $65,000c....July 1937
6s   M-N 8,250c....May 1928
Water Bonds.
6s '91 J-D $25,000c....June 30 1916
5s '03 M-N 50,000c....Nov 1 1920
Refunding Bonds.
6s $52,000....May 1920
City Hall Bonds.
6s '08 M-N $26,800.....May 1 1918
General Improvement Bonds.
6s $11,000....Feb 1920
6s   15,000....Sept 1920
-s   7,416.30....Dec 1920
-s   39,043.31....Nov 1923
-s   6,739.35....Dec 1923
Street bonds July 1933 1943
TOT. BD. DT. Mar 25 '15..$318,249
Water bonds (included).... 75,000
Sinking|City 56,396
fund {Water 30,000
Assess. val.'14(70% act.) 4,215,483
INT. on bonds of 1912 payable at
State fiscal agency in N. Y.; other
interest at San Francisco, Cal., Se-
curity & Trust Co., N. Y., and at
City Treas. office.

EAST FORK IRRIGATION DIST.
A district (P. O. Hood River) in
Hood River Co.

Irrigation Bonds.
6s '13 J-J $175,000c...July 1'24-'33
BOND. DEBT Mar 24 '15..$175,000
Assess. val. '14 (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 Su-
preme Court on June 8 1914. V. 99,
p. 842. Pop'n '10, 9,009.
Refunding Bonds.
5s '10 {$50,000c......Aug 1 1915
{100,000c.....Aug 1'20&'30
5s '11 J-D 130,000c....Dec 1 1936
Sewer Bonds.
4s '03 $6,000cOct 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
5s '13 J-J 25,000c....July 1 1923
6s '14 F-A $43,950c...Feb 1 1924
5s '14 J-D $20,100c....June 1 1924
Water Bonds.
5s '03 $300,000c....Jan 1 1948
5s '10   60,000c..'20, '30 & '40
5s '14   100,000c...........1939
Electric-Light Bonds.
6s '11 s-an $25,000c....Oct 1 1921
Light, Power and Water Bonds.
5½s'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. BD. DT. Apr 1 '15..$1,332,580
Bancroft bonds (incl).... 200,580
Water & power bds. (incl.) 542,000
Floating debt Apr 1914... 38,883
Sinking funds and cash.... 145,674
Assess. val. '14 (equal'd)..9,248,110
Real value (estimated)...15,541,352
City tax rate (per $1,000) '14..$14.00
§ Red. after 1 yr. from date of iss.

EUGENE SCHOOL DIST. NO. 4.
Site and Building Bonds.
4s   s-a $50,500r....1921-1924
4½s   s-a 40,000c...........1929
5s '13 J-J 20,000c....Jan 1 1933
(Subj to call beginning Jan 1 1923.)
5s '14 M-N*$110,000...May 1 1934
(Subject to call after May 1 1924.)
BOND. DEBT Mar 22 '15..$220,500
Assess. val. '14 (real&pers) 9,088,464
Population in 1914 (est.)....14,000
* INT. at State fiscal agency,N.Y.

FOREST GROVE.
This city is in W shington Co.
Water & Light Bonds.
6s $27,000c....May 15 1916
5s   70,000c....July 1 1929
Street Bonds.
-s $37,500...Nov 15 1921
-s   2,386.25..Feb 1 1923
-s   9,000...........
-s   17,000...May 20 1926
-s   20,003.56.Nov 1 1923
TOT. BD. DT. Mar 25 '15..$172,860
Water-bonds (included).... 97,000
Assessed valuation........ 792,569
Population in 1910.........1,772

FOREST GROVE SCHOOL DIST.
High-School Building Bonds.
6s '13 $35,000...........1933
BOND. DEBT Mar 24 '15...$48,000
Assess. val. '14 (40%act.).1,400,000

GRANT'S PASS.
This city is in Josephine County.
$200,000 railroad bonds given be-
low upheld by State Supreme Court
on April 28 1914. V. 98, p. 1473.
Sewer Bonds
5s $19,000...........1940
Fire Auto Bonds
6s $5,500...........1921
Warrant-Funding Bonds.
6s '12 A-O $80,000....Apr 1 1932
Municipal RR. Bonds.
{$15,000c...........1939
6s '14 J-J {100,000c....1940-1943
{ 85,000...........1944
BOND. DEBT Mar 26 '15..$304,500
Warrant debt Feb 28 '15... 9,332
Assessed valuation 1914...2,907,145
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 $90,00...........
Water Bonds (Funding).
5½s'12 J-J *$36,000c....July 1 1922
GEN. BD. DT. May 1915..$126,000
Assessment debt (add'l)... 107,009
Sinking {Water bonds.... 8,061
fund {Assessment bonds. 5,081
Cash on hand........... 15,307
Assessed valuation 1914...2,352,815
Approximate value.......3,375,626

HOOD RIVER IRRIGATION DIS.
A district in Hood River County.
Completion Bonds.
6s g '11 $170,000c....1922-1931
BOND. DEBT May 7 '15...$170,000
Assessed val. (¾ act.) 1914..926,217
District tax (per $1,000)'1914 $16.50
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$500,000c....Nov 1 1933
BOND. DEBT May 1915 $500,000
Warrant debt Sept 1 1914. 473,720
Assess. val. 1914 (est.)..37,976,716
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 $50,000c....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 govern-
ment approved Oct. 1. 1913. V. 97,
p. 1704. Population 1910, 4,843.
5s '08 F-A $160,000c...........1929
(Subject to call after 1918.)
bCity-Hall Bds.(Red. beg. in 1914).
5s '04 J-J $25,000c...........1924
†Sewer (Red.after 10 yrs.from issue)
5s '10 $40,000c....Feb 1 1930
5s '11 J-J 10,000c....Jan 1 1931
† Ref. Water (Red. beg. in 1920).
5s '10 s-a $49,000c....Jan 1 1930
GEN. BD. DT. May 4 '15...$284,000
Assessment debt (add'l).... 317,734
Floating debt........... 48,000
Sinking fund........... 40,000
Assess. val. '14 (¾ act.)..3,750,000
City tax rate (per $1,000) '14..$17.40
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 $8,000c...........1919
5s g   A-O 3,000c...........1920
5s g   J-D 12,000c...........1925
5s g '10 M-N 75,000c....May 2 1930
§Sch.-Site & Bldg. (Tax-exempt).
5s g '13 A-O $30,000c....Apr 1 1933
BOND. DEBT Apr 1915...$128,000
Assessed val. '14 (¾ act.)..4,044,485
School tax rate(per$1,000)'14.$10.00
* 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 (Int. at Nat. Park Bk. N.Y.)
5s g '11 J-D $60,000c....June 1 1931
BOND. DEBT Apr 1913...$60,000
Assess. val. '13 (½ act.)....900,000
Population in 1910.........1,820

LINN CO. SCH. DIST. No. 5.
Post office is Albany.
Refunding Bonds.
4½s $20,000...........1924
High School Bonds.
4½s $50,000...........1929
Central Building Bonds.
5s '14 $50,000...........1935
BOND. DEBT Mar 1915..$120,000
Assessed valuation 1914...4,654,826

LINNTON.
This town is in Multnomah Co.
An election will be held in June
1915 to vote on a proposition to an-
nex to city of Portland. V. 99.p.1846.
Water-Wks. (Red. beg. Apr. 1 '23).
5½s'13 A-O $50,000c....Apr 1 1933
BOND. DEBT May 19 '15 $50,000
Assessed valuation 3,269,000
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 oper-
ates local water and light plant.
Bonds are exempt from city tax.
Park Bonds.
5s '08 J-J $6,400c....Jan 1 1928
(Subject to call after Jan. 1 1913.)
5s '10 J-D $3,000c....June 1 1928
Street Bonds (General).
5s '14 J-J $21,000c....July 1 1924
6s '14 J-J 87,304.07c..Oct 1924
(Subject to call after one year.)
Water-Main Bonds.
6s '12 J-J $12,000cJuly 1 '15-'38
Water and Light Bonds.
4½s'04 M-N$20,000c....Nov 1 1924
5s '06 J-J $44,000c...Jan 1 1931
5s '08 A-O 20,000c...Oct 1 1928
5s '08 M-N 10,000c...Nov 1928
5s '10 M-S 30,000c...Mar 1 1930
5s '12 J-J $25,000c....Jan 1 1932
(Subject to call after Jan 1 1927)
BOND. DEBT Apr 1 '15...$191,400
Assessment debt (addtl).. 87,304
Floating debt........... 3,000
Sinking fund (conditional). 7,000
Assess. val. '14 (⅓ act.)...1,490,854
Total tax (per $1,000) 1914...$37.50
Population in 1910.........2,400
§ Red. after 15 yrs. from issue.
INT. on 4½s at office of City
Treas.; on 5s at U. S. Nat. Bank in
Portland; on bonds of 1912 and 1914
at fiscal agency of Oregon in N. Y.

MARSHFIELD.
This city is in Coos Co. Inc. 1874.
GEN. BD. DT. Mar 1 '15...$54,000
Spec impt bonds (incl).... 127,605
Sinking {General 6,218
fund {Special debt..... 8,372
Assessed valuation 1914..2,649,195
Population in 1910.........2,080

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 $45,000c....Mar 1 1917
5s '13 J-J 355,000c...July 1 '23-'53
City-Hall, &c. Bds. (Tax-exempt).
6s '08 F-A $25,000c....Feb 1 1918
Refunding Bonds (Tax-exempt).
5s '10 F-A $30,000c....July 1 1930
Fire Apparatus, &c.(Tax-exempt).
5s '11 A-O $38,000c....Apr 1 1921
Bridge Bonds (Tax-exempt).
5s '12 A-O $20,000c....Oct 1 1932

MEDFORD (Concluded)—
GEN. BD. DT. Mar 25 '15..$513,000
Water debt (included)____ 400,000
Assessment debt (add'l)__ 763,250
Sinking fund_____ 50,354
Assess. val. '14 (60% act.)_5,060,965
Total tax rate(per $1,000) '14.$33.80
INT. on water bonds due 1917 in
Medford; bridge, city-hall&refund'g
bonds in N. Y.; all others in Chicago.

MULTNOMAH COUNTY.
Portland is the county seat. Bonds
upheld by State Supreme Court; V.
99, p. 282.
Inter-State Bridge Bonds.
5s g '14 J-J $1,250,000c_July 1 '18-'42
Road Bonds.
5s g '15 M-N$1,250,000c May 1'20-29
BOND. DEBT May 1915 $2,500,000
Cash on hand Apr 15 '15__ 1,252,140
Assessed valuation '14 _335,741,785
Co. tax rate (per $1,000) '15__$7.10
Population in 1910_____226,261

NEWBERG.
This city is in Yamhill Co. Inc.
Feb. 21 1889. Pop'n 1910, 2,260.
Water Bonds.
6s '97 ___ $15,000____Jan 1 1917
4½s'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. BD. DT Jan '14____ $150,000
Assessment debt (addtl)__ 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 *47,000c_____1931
BOND. DEBT Mar 24 '15__$61,500
Cash on hand_____ 7,000
Ass'd val.'14(70%act.)'est_1,800,000
School tax (per $1,000) 1914__$10.50
*INT. at E. H. Rollins & Sons,
N. Y.; on others at Kountze Bros.,
N. Y.

OREGON CITY.
This city is in Clackamas County.
Water bonds upheld by State Su-
preme Court April 2 1915. V. 100,
p. 1278.
Refunding Bonds.
5s ___ $30,000_____1925
5s ___ 70,000_____1933
Water-System Bonds.
5s '15 A-O $375,000c_Apr 1 '20-'45
BOND. DEBT May 1915 $515,000
Assessed valuation 1914___2,874,756
Tax rate (per $1,000) 1913 __$10.00
Population in 1910 _____4,287
INT. at fiscal agency, New York.

PENDLETON
This city is in Umatilla County.
Incorp. Oct. 25 1880. All bonds are
tax-exempt to residents of State.
General (Red.beg.aft.20 yrs.fr.iss.)
5s '99 J-J $75,000c___July 1 1929
Water-Works Bonds.
5s '99 J-J $45,000c___July 1 1929
5s '13 J-J 200,000____July 1 1943
5s '14 J-J 40,000____July 1 1944
5s g '14 M-N 26,000__Nov 1 '15-'27
Levee Bds.(Red.aft.20 yrs.from is.)
5s '06 M-N$10,000c__Nov 30 1936
5s '08 F-A 67,000c___Aug 1 1938
Sewer (Red. 20 yrs. from issue).
5s '01 J-J $30,000c___July 1 1933
5s '03 F-A 10,000c_____1933
Street Bonds.
5s '08 F-A $18,000c_____1938
City-Hall and Jail Bonds.
5s '08 F-A $40,000c_____1938
GEN. BD. DT. Apr 1915__ $535,000
Assessed valuation 1914___5,746,806
Assess. debt (add'l)____ 112,219
Total tax rate(per $1,000) '14.$26.00
Population in 1910_____5,500
INT. at City Treas. office, Harris
Tr. & Sav. Bk., Chicago, and
Kountze Bros., N. Y.

PENDLETON SCH. DIST. NO. 16.
4½s'11 A-O$100,000c_____1931
(Subject to call after 1921.)
Building Bonds (Tax-Exempt)
4½s J-J $60,000c_____1924
BOND. DEBT Mar 1915__ $160,000
Assessed val. '14 (3-5 act.)_5,383,022
School tax (per $1,000) 1914__$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. In June 1915 the question of
annexing St. Johns will be voted
upon. The latter city on April 2
1915 favored consolidation. V. 100,
p. 1373.
Dock Bonds.
4½s g'11 M-N $50,000c_Nov 1 1961
(Subject to call after Nov 1 1941)
4½s'13 M-N $1,250,000_May 1 1943
5s '13 M-S 200____Sept 1 1923
4½s'13 J-D 900,000____Dec 1 1943
4½s'14 A-O 100,000____Oct 1 1939
4½s'15 M-N100,000____May 1 1945
Bridge Bonds.
5s g '92 J-J $500,000c__Jan 1 1922
5s g '95 A-O 200,000c__Apr 1 1925
4s g '07 J-J 400,000c__Jan 1 1934
4s g '09 J-J 450,000c__Jan 1 1939
4s g '10 J-J 250,000c__July 1 1940

4s '11 J-J 500,000c___Jan 2 1941
4s '11 M-S 600,000c___Sept 1 1941
4s g '12 A-O 315,000c___Oct 1 1942
4s '13 J-D 52,000c____June 1 1943
City Hall Bonds.
5s '90 J-J $175,000c___Jan 1 1920
5s g '92 J-J 500,000c___July 1 1922
General Bonds.
6s g '91 J-D $40,000c__June 1 1921
Park and Boulevard Bonds.
6s g '91 J-D $50,000c__June 1 1921
4s g '08 J-D 500,000c__Dec 1 1933
4s '11 J-J 250,000c___July 1 1936
5s '12 A-O 500,000c___Oct 1 1937
6s g '91 J-D 50,000c__June 1 1921
Water Bonds.
5s '91 M-N*$250,000c_May 1 1921
5s g '87 J-J* 700,000c__Jan 1 1917
5s '93 J-J*2,200,000c__July 1 1923
4s g '09 J-J 250,000c__Jan 1 1934
5s '10 J-D 500,000c__June 1 1935
5s '10 M-S 500,000c__Sept 1 1935
5s '11 J-J *500,000c__Jan 1 1936
4s g'11M-S *500,000c__Mch 1 1936
4s '11A-O *500,000c__Oct 1 1936
4s g'12M-S *500,000c__Mch 1 1937
4s g'12M-N *250,000c__Nov 1 1937
4s g '13 F-A *75,000c__Aug 1 1938
4s g '13 J-D*242,000c__June 1 1938
4s g '13 J-D*285,000c__Dec 1 1938
4s g '13 M-N*22,000c__Nov 1 1938
4s g '13 M-S *250,000c_Sept 1 1938
4s g '14 F-A*175,000c__Feb 2 1939
4s g '13 J-D*135,000c__Dec 1 1939
4s g '15 M-S*460,000c__Mar 1 1940
Ferry Bonds.
4s g '93 A-O $50,000c___Apr 1 1923
4s g '03 J-D 15,000c___Dec 1 1933
4s g '04 J-J 50,000c___Jan 1 1934
Funding Bonds.
4s g '98 J-D $430,000c__Dec 1 1928
Electric Light Bonds.
5s g '91 M-N $50,000c___May 1 1921
Crematory Bonds.
5s '10 M-S $50,000c_Sept 1 '15 '20
5s '11 J-D 40,600 serial Dec 1 '21
Refunding Bonds.
4s g '03 M-N $56,500c___May 1 1928
Fire-Boat Bonds.
4s g '11 J-J $125,000c___July 1 1936
Municipal Jail Bonds.
4s g'11 M-N $200,000_____Nov 1 1941
Auditorium Bonds.
4s g '13 J-D $335,000c___Dec 1 1943
GEN. BDS. Mar 17 '15_$16,758,300
Improvement debt_____ 13,463,601
TOT. DEBT Mar 17 '15 30,221,901
Water debt (included)__ 8,294,000
Sk. fd. & cash (gen. dt.) 1,459,094
Sk. fd. & cash (impt. dt.) 85,897
Sk. fd. investments_____ 1,414,651
Available cash balance__ 794,835
Warrants outstanding
Mar 1 1915_____ 42,068
Assessed valuation, real_239,675,595
Assessed val.. personal__ 36,613,340
Ass'd val.. pub. serv. cor. 31,629,145
Tot. val. 1915(3/4 actual)307,918,080
City tax rate (per $1,000)'15_.$7.50
Population in 1910_____207,214
Population in 1915 (est.)___277,812
*These bonds are payable, princi-
pal and interest, from the water rates;
not from taxation.
The impt. bonds are issued on ac-
count of street impt., 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 oth-
ers at Chase Nat. Bk., N. Y., with
exception of one issue, which is pay-
able at Chemical Nat. Bank, N. Y.
CITY PROPERTY.—The city
owned property on Mar. 30 1915 val-
ued at (est.) $27,500,000, including
the water works, which are valued at
$13,394,941.20. Receipts of water
works from Dec. 1 1913 to Nov. 30
1914, $867,670.94.

PORTLAND SCH. DIST. NO. 1
District No 31 Bonds
6s '91 J-D $10,000c____June 1 1916
Dist. No. 1 Bonds (All redeemable)
10 years before maturity)
4½s'08 A-O$250,000c___Oct 1 1928
4½g'10 A-O 350,000c___Oct 1 1930
4½s'12 J-D 150,000c___Dec 2 1932
District No. 12 Bonds.
6s '05 M-S $6,000c___Sept 1 1915
BOND. DEBT Mar 24 '15 $766,000
Sinking fund_____ 106,146
Assess. val. '14 (½ act.)_310,087,080
School tax (per $1,000) 1915 _.$5.00
Population in 1914 (est)___247,000
INT. in N. Y. and Portland.

THE PORT OF PORTLAND.
Inc. in 1891. Limits include con-
solidated City of Portland and ap-
proximately half area and 97% of
valuation of the territory of Mult-
nomah Co. Bonds are tax-exempt
to residents. Pop'n '14 (est) 270,000.
River Imp. Bonds.
5s g J-J $350,000c___Jan 1 1922
Dry Dock Bonds.
4s g J-J $151,000c___July 1 1933
4s g J-J 203,000c___Jan 1 1934
BOND. DEBT Mar 26 '15 $704,000
Sinking fund Mar 31 '15 171,866
Assess. val. '14(70%Act.)327,891,655
Tax rate (per $1,000) 1914___$1.10
INTEREST at U. S. Nat. Bank,
Portland.

PORT OF ASTORIA.
A district (P. O. Astoria) in Clat-
sop Co. The bonds below are part
of an issue of $800,000.
Municipal Harbor Bonds.
|$150,000____1924 &1929
5s g '14 J-J | 150,000____1934 &1939
|100,000_____1944
5s '15 J-J 150,000___Jan 1 26-'40
TOT. DEBT May 1 '15__ $550,000
Assess. val. '14_____20,689,202
Population in 1910_____16,106
INT. at fiscal agency in N. Y.

PORT OF COOS BAY.
Series "A" Impt. Bonds.
5s g '13 J-J $300,000c.Jan.1933-1944
Series "B" Impt. Bonds.
5s g '14 J-J $300,000c__Jan 1 '45-'56
BOND. DEBT May 1915 _ $600,000
Assess. val. '14 (½ act.)_.9,061,262
Population in 1914 (est.)____15,000
INT. at Nat. Park Bank, N. Y.

PORT OF NEHALEM.
A district in Tillamook County.
Harbor-Improvement Bonds.
6s g '10 J-J *$30,000c.July 1 '15-'20
6s J-J 235,000c____1927-1937
6s J-J 25,000c___1921-1926
BOND. DEBT Mar 27 '15 $290,000
Assess. val. 1914_____5,210,000
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.
See V. 100, p. 1451, for decision
rendered by Circuit Court on Apr. 15
1915 in favor of district.
Harbor-Improvement Bonds.
5s '09 J-J $85,000c.July 1 '19-'29
6s '11 J-J 115,500c_July 1 '21-'31
s '15 J-J 100,000c_Jan 1 '25-'34
BOND. DEBT Feb 1915__ $300,500
Assessed valuation_____4,550,000
INT. pay. at Kountze Bros., N. Y

PORT OF TOLEDO.
A district in Lincoln County.
Improvement Bonds.
6s '10 g J-J $50,000c__Nov 1 1930
(Subject to call after Nov. 1 1920.)
BOND. DEBT Mar 27 '15 $50,000
Assess. val. 1914 (¼ 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.
aStreet and Bridge Bonds.
5s '09 ___ $55,000_____1929
aStreet Bonds.
4½s'12 ___ $40,000_____1930
bRefunding Bonds.
5s '10 ___ $50,000_____1930
GEN. BD. DT. Mar 27 '15 $100,000
Improvement bonds (add'l) 223,430
Assessed val. 1914_____2,960,445
City tax (per $1,000) 1914 __$10.00
a Int. at Douglas Nat. Bank,
Roseburg; bRoseburg Nat.Bank,and
impt. bonds at City Treasurer's office.

ST. JOHNS.
This city is in Multnomah County.
On April 5 1915 voters favored con-
solidating with Portland. This ques-
tion will be voted on in Portland in
June 1915. V. 100, p. 1373.
City-Hall Bonds.
6s '06 ___ $10,000____July 9 1916
City Dock Bonds.
6s '08 ___ $60,000___Apr 21 1928
Ferry Bonds.
6s '11 ___ $6,000___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____$10.50
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
$360,000.
Refunding Bonds.
5s '10 J-J $563,050r_Jan 20 1920
5s g '14 J-J $60,000c___Jan 1 1934
Sewer Bonds
5s '10 J-J $519,000r_Jan 20 1920
5s g '13 M-N456,000_May 1 '15-'33
Refunding Bridge Bonds.
6s '10 A-O $20,000c___Oct 8 1920
5s g '14 A-O 27,000c_Apr 1 '16-'24
GEN. BD. DT. Jan 1 '15 $648,500
Improvement bonds (add'l) 538,771
Warrants outstanding____ 4,095
Cash on hand_____ 132,873
Assess. val. '14 (¾ act.)_12,463,649
Total tax (per $1,000) 1914__$30.50
§ 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. be-
fore final maturity.
5s A-O $35,000r___Oct 1 1930
5s M-N 15,225r___Nov 1 1930
5s J-D 4,400r___Dec 1 1930
Refunding Bonds.
5s '11 A-O $49,650r__Apr 1 1931
BOND. DEBT Nov 27 '14 $104,275
Note debt (additional)___ 25,000
Cash on hand_____ 26,264
Assessed valuation 1914__13,100,000
School tax (per $1,000) '14____$7.00
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 $25,000c__Mch 1 1931
Water (Red. beginning in 1921).
6s '11 Mch $50,000c__Mch 1 1931
Street Bonds.
6s '12 ann $6,000c.July 1 '15-'17
6s '14 J-D 23,000c___Dec 1 1924
(Subject to call beg. Dec. 1 1915.)
6s '14 A-O 39,375__Apr 1 '16-'24
Rock-Crusher Impt. Bonds.
6s '12 ann 52,000c.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. (½ 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. Apr 1915__ $53,000
Assessment debt (add'l)___ 94,050
Floating debt_____ 33,687
Sinking fund_____ 19,302
Assessed valuation 1914__1,172,528
Total rate (per $1,000) 1914 _$30.01
INT. in Springfield and N. Y.

TILLAMOOK SCHOOL DIST.
A district in Tillamook County.
Building (Red. beg. in 1922).
6s '12 A-O $35,000c___Apr 1 1932
BOND. DEBT Mar 25 '15 $35,000
Sinking fund Sept 22 '14__ 2,000
Assess.val.'14(70%act.)est.3,000,000
School tax (per $1,000) 1914 __$3.50
Population in 1915 (est.)____3,000
INT. at Nat. Park Bank, N. Y.

VALE.
This city is in Malheur County.
Water & Sewer (Red. beg. in 1920)
6s '10 J-J $15,000____Dec 1 1930
TOT. DEBT Mar 24 '15__ $110,000
Sinking fund_____ 2,000
Assess. val. '14 (abt.68%act.) 450,121
Tax rate (per $1,000) 1913 __$15.00
Population in 1910_____992
INT. at Seaboard Nat. Bk., N. Y.

WARRENTON.
This place is in Clatsop County.
Gravity-Water-System Bonds.
6s g '15 A-O$150,000c___Apr 1 1935
BOND. DEBT Apr 1915__$100,000
Floating debt_____ 857
Assessed valuation 1914___1,018,525
Population in 1910_____339

WASCO CO. S. D. No. 12.
Building (Red. beg. Mar. 1 1924).
5s '14 M-S$100,000____Mar 1 1934
BOND. DEBT May 4 1915 $120,000
Cash on hand (gen. fund)__ 14,401
Building fund_____ 1,448
Assessed valuation 1914___5,077,697
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 1923).
5s '12 J-J $35,000c___July 1 1932
BOND. DEBT Mar 1915__ $45,000
Assessed 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 7 1915 $67,110
Assessed valuation 1914___910,038
City tax rate(per $1,000)'14_.$11.75

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:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Bend (C), Crook County_____	$60,000	_____	x$500,000	x$4.00	536
Carlton (C), Yamhill County _	48,000	1,000	†208,000	†12.00	386
Central Point (C), Jackson Co.140,250		3,000	†429,885	†37.00	761
Condon (C), Gilliam County__	47,000	10,000	‡581,226	_____	1,009
Coos County Sch. Dist. No. 9.	77,000	None	x2,858,086	x11.60	_____
Corvallis School District No. 9	52,000	None	†2,500,000	†9.00	_____
Crook County S. D. No. 1.__	26,000	None	†613,053	†17.00	_____
Enterprise (C), Wallowa Co__	50,000	None	x1,075,000	_____	1,242
Falls City (C), Polk County__	30,000	_____	†268,837	†10.00 +	969
Hermiston (C), Umatilla Co__	25,000	None	†475,000	†32.00	642
Hillsboro(C),Washington Co.5135,000		_____	‡1,000,000	_____	2,016
Hood River County_____	75,000	None	x11,022,819	x7.60	8,016
Jackson County S. D. No. 22 _	27,500	1,963	x870,050	_____	_____
Jacksonville, Jackson County_	45,000	8,000	†325,000	†34.50	785
Josephine Co. Sch. Dist. No. 7	89,000	None	x3,190,800	x20.10	_____
Klamath County_____	None	512,552	x16,566,445	x20.10	8,554
Klamath Co Sch. Dist. No. 1_	45,000	None			
Malheur County_____	30,000	30,000	x12,190,600	x15.50	_____
McMinnville School District__	78,000	None			
Milton (C), Umatilla County_	42,000	13,000	†1,071,330	†22.50	1,280
Milton School Dist. No. 31___	35,000	10,000	†1,812,000	†7.00	_____
Milwaukie (T),Clackamas Co.	25,054	_____	†568,953	_____	860

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Morrow County S. D. No. 1	$18,000	------	*$1,123,693	------	------
North Bend (C), Coos County	34,000	------	†1,200,354	†45.50	2,078
North Bend Sch. Dist. No. 13	50,000	$9,000	$1,500,000	$15.00	------
Redmond (C), Crook County	35,000	9,000	------	------	216
Riddle (T), Douglas County	27,000	None	z150,000	z36.00	187
St. Johns School Dist. No. 2	88,500	None	z4,350,865	z5.50	------
Seaside, Clatsop County	93,000	None	z679,849	----	----
Sutherlin (C), Douglas County	b88,446	------	†545,000	----	----
Tillamook City, Tillamook Co.	85,000	None	1,129,390	----	----
Union County Sch. Dist. No. 5	88,500	None	z1,474,135	z10.00	------
Wallowa Co. S. D. No. 6	30,000	None	†900,000	†9.00	------
Weston, Umatilla County	25,000	1,000	†250,000	†27.00	499
Willamina (C), Yamhill Co.	25,000	------	†119,497	----	376

(C) City. a Total tax. b Total debt. * 1911 figures. § 1912 figures. † 1913 figures. z 1914 figures. y This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Washington.
ITS
DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2 1853) __ March 2 1853
Admitted as a State (Act Feb. 22 1889) _____ Nov. 13 1889
Total area of State (square miles) _____ 69,180
State Capital _____ Olympia
Governor (term ends Wed. aft. 2d Mon. Jan. '17) . Ernest Lister
Secretary(term ends Wed. aft. 2d Mon. Jan. '17) I. M. Howell
Treasurer (term ends Wed. aft. 2d Mon. Jan. '17) _ Ed. Meath
Auditor (term ends Wed. aft. 2d Mon. Jan. '17) C. W. Clausen

LEGISLATURE meets biennially in odd years on the second Monday in January. Sessions are limited to sixty days.

TOTAL DEBT.—The State has no bonded debt against the general fund. There are outstanding, however, $206,024 Normal School Fund bonds and $75,000 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.

Public Highway Fund Bonds.
4s '11 F-A $75,000 Feb 1 1923
(Subject to call on any interest date, 10% ($12,500) annually.)

*It 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.

Years.	Assessment.	Years.	Assessment.	Years.	Assessment.
1914	$1,031,901,773	1908	$748,593,942	1890	$217,595,569
1913	1,014,475,027	1906	530,209,882	1880	23,708,587
1912	1,005,086,251	1905	328,542,525	1870	10,642,863
1911	955,125,934	1900	237,576,523	1860	4,394,735
1910	906,247,944				

EXEMPTION FROM TAXATION.—Act of Legislature, approved Feb. 28 1907, exempted mortgages, credits, notes, municipal securities, &c., from all taxation as 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. Otherwise the State shall not contract any debt except the same shall be authorized by law, and provision must be made for the payment of the annual interest on the same and also for the payment of the principal within 20 years. All such propositions must first receive the approval of the voters.

As regards counties, cities, towns, school districts or other municipal corporations, no debt is to be incurred by them in an amount exceeding 1½% 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.—

1910	1,141,990	1890	357,232	1870	23,955
1900	518,103	1880	75,116	1860	11,594

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

NOTE.—For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.

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.
5½s'11 J-D $120,000c June 1 '22-'31
Refunding Bonds.
5½s '11 $40,000 June 1 '22-'31
GEN. BD. DT. Mar 30 '15 $160,000
Warrant debt 182,267
Cash on hand 11,557 95,353
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.
6s 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.
6s g A-O $237,000c Oct 1 1926
Series D—Funding Bonds.
6s g A-O $183,000c Oct 1 1926
Series E—Funding Bonds.
5s g A-O $225,000c Oct 1 1926
BOND. DEBT Apr 19 '15 $702,000
Cash in treasury 128,492
Assessed Valuation for 1914.
District A (former old Whatcom) $2,174,550
District B (former new Whatcom) 6,669,291
District C (former Keeslingville) 431,118
Dist. D (former Fairhaven) 1,540,218
Dist. E (former Silver B'ch) 96,974
Dist. F (water-front) 610,183
Dist. G (Larson) 131,431
Total for all Bellingham 11,653,765

City Tax Rate (per $1,000) 1914.
District A 11.60
District B 11.40
District C 9.70
District D 15.60
District E 8.60
District F 8.60
District G 3.22
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 Dists. Nos. 1, 4, 37 and 81.
aBldg. Bonds(Red. aft. J'ne 1 '18.)
4½s'08 June $70,000 June 1 1928
b Refunding Bonds.
5s '13 ann $35,000
cOld District No 1 (Whatcom)
4½s'01 J-J $13,000 Jan 2 1921
4½s'03 M-S 65,000 Mch 10 1923
a Old District No 4 (Fairhaven)
3½s'03 June $25,000 June 15 1923
BOND. DEBT Apr 2 '15 $208,000
Assessed val. '14 (2-5 act.) 12,232,495
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.
5s '07 $16,000 May 1 1917
5s '09 10,000 Sept1929
Building Bonds.
5s '12 Sept $50,000 Sept 1 1932
TOT. BD. DT. Dec 31 '14 $76,000
Assessed valuation 2,057,858
Actual valuation 4,115,000
INT. at Co. Treas. office in Prosser.
§ Red. after 5 yrs. from date of issue; other bonds 10 years.

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

City wharf bonds $15,000
GEN. BD. DT. May 7 '15 165,000
Water bonds (included) 150,000
Impt. dist. bonds (add'l) 140,142
Special sewer bonds (add'l) 3,850
Equalized valuation 1914 1,130,150
Population in 1910 2,993

CENTRALIA.
This city is in Lewis Co. Inc. in 1890. Pop'n 1910, 7,311.
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 $117,000 May 1 1934
GEN. BD. DT. Mar 24 '15 $139,150
Water bonds (add'l) *300,000
Assessment debt (add'l) 123,200
Warrant debt 104,492
Assess. val. 1914 2,502,281
Real value (est.) 5,150,000
Total tax rate (per $1,000) '14 $53.67
INTEREST on 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.

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.
Refund'g (Red.beg.aft.1 yr.fr.iss.).
5½s'15 s-a $23,000 1935
GEN. BD. DT. Dec 31 '14 $23,000
Impt. bonded debt (add'l) 165,623
Impt. warr't debt (add'l) 3,108
Warrant debt (additional) 69,646
Cash balance 10,345
Assessed valuation 1914 1,517,000
Real value (estimated) 3,000,000

CHEHALIS COUNTY.
Montesano is the county seat. After June 10 1915 name of county will be changed to Gray's Harbor County by Act of Legislature.
Funding (Int. at fiscal agency.)
5½s'13 J-D $180,000 Dec 1 1924
(Red. $18,000 yearly beg. Dec. 1 '14.)
BOND. DEBT Mar 1915 $180,000
Assessed valuation 1914 41,880,513
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 80,000 Sept 1 1929
Warrant Funding Bonds.
4s '05 Aug *$11,000 Feb 25 1925
4s '09 July 70,000 July 1 1929
5½s'14 M-S 86,000 Mar 1 '20-'34
BOND. DEBT Mar 1915 $275,000
Assessed valuation 1914 7,899,116
* Red. after 1 year from issue.
INT. at State Treas. office.

CHEHALIS CO. SCH. DIS. NO. 28.
Building Bonds.
4½s'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.)
4½s'13 s-a 90,000 1933
(Subject to call beginning 1915.)
BOND. DEBT Mar 1915 $190,000
Assess. val. 1914 5,559,534
Sch. tax rate (per $1,000) '14 $8.40
INT. at State Treas. office

CHELAN CO. SCH. DIST. NO. 46.
Building Bonds (Tax-Exempt).
4s '06 June *$12,000c June 23 1926
4½s'07 J-J 10,000c July 1 1927
(Subject to call July 1 1922.)
4s '09 Feb*$80,000 c Feb 15 1929
5½s'10 Dec*$15,000c Dec 1 1930
5s '11 July $50,000 July 1 1931
(Subject to call.)
BOND DEBT Dec 31 1914 $167,000
Floating debt Oct 1 1913 35,452
Sinking fund Oct 1 1913 8,190
Assess. val. '13 (2-5 act.) 5,125,335
Population in 1913 5,000
*Ref. aft. 1 yr. from date of issue.
INT. at Co. Treas. office.

CHELAN COUNTY S. D. NO. 49.
Bldg. Bonds (Tax-Exempt).
5½s'07 Apr*$18,000c Apr 15 1922
5s '11 Nov *27,000c Nov 1 1926
BOND. DEBT Dec 31 '14 $45,000
Floating debt Oct 1 1913 6,268
Sinking fund Oct 1 1913 4,000
Assess. val. '13 (2-5 act.) 1,306,591
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 Dec 31 '14 $49,500
Sinking fund Oct 1 1913 1,711
Assess. val. '13 (2-5 act.) 1,645,065
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).
4½s'01 M-N $50,000c May 15 1921
Road and Bridge (Tax-free).
5s '13 F-A$300,000c Aug 15 1933
(Subject to call Aug 1 1914.)
Court-House Bonds.
5s '14 M-N$65,000c Nov 15 1919
(Subject to call after Nov. 15 1915)
BOND. DEBT Jan 1 1915 $455,000
Warrant debt (additional) 46,568
TOTAL DEBT Jan 1 '15 $501,568
Cash on hand 114,808
Assess. val. '14 (equalized)12,355,618
Population in 1910 6,755
INT. at Equitable Trust Co., N. Y.

CLALLAM COUNTY SCH. DISTS.
School District No. 3 Bonds.
5½s'09 J-D $4,000c Dec 1 1929
(Subject to call after Dec 1 1919)
5s '11 Nov 6,000 Nov 1 1931
(Subject to call after Nov. 1 1912)
School Dist. No. 301 Bonds.
5½s'12 F-A $4,000c Aug 1 1932
(Subject to call after Aug. 1 1913)
School District No. 5 Bonds.
6s '04 J-J $$2,000 Jan 1 1924
(Subject to call Jan 1 1914.)
School District No. 7 Bonds.
6s '98 F-A$21,000c Feb 1 1918
5s '12 J-J 51,200 July 1 1922
(Subject to call after July 1 1917.)
School District No. 27 Bonds.
4½s'02 J-D $2,000 June 1 1922
(Subject to call June 1 1912.)
School Dist. No. 38 Bonds.
5½s'14 J-D $1,000c Dec 1 1919
(Subject to call after Dec. 1 1915)
TOT. BD. DT. Jan 1 '15 $91,700
Dist. No. 5	88,898
Assess. val'n	Dist. No. 7 1,501,478
1913	Dist. No. 28 617,249
	Dist. No. 5 $4.00
Sch. tax rate	Dist. No. 7 10.00
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. Bridge bonds upheld by Superior Court Mar. 5 1914; V. 99, p. 289, 282.
Funding Bonds.
5s J-D $61,000c Dec 1 1916
4s J-J 40,000c July 2 1921
Inter-State Bridge Bonds.
5s g '15 Jan $500,000 Jan 1 1935
(Subject to call begin. Jan. 1 1925)
BOND. DEBT Jan 1915 $601,000
Assess. val. '14 (45% act.)15,167,342
State & Co.tax (per $1,000)'13 $29.00
INT. at Co. Treas. office and at Equitable Trust Co., New York.

CLARKE CO. SCH. DIST. NO. 6.
4½s $25,000 July 1 1929
5½s 11,475 Apr 1 1931
5½s 5,000 Sept. 1 1933
5s 20,000 Sept 1 1931
4½s'12 100,000 Feb 3 1932
BOND. DEBT Sept 19 '14 $161,475
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 1914 9,572,471
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. 35.
5s '12 $30,000
TOTAL DEBT Mar 24 '15 $38,000

DAYTON.
This city is in Columbia County. Went under State law and surrendered charter in 1904.
*Funding Bonds.
5½s'14 A-O $14,000c 1926-1932
Refunding Water Bonds.
5½s'11 M-N$51,000c May 1 1921
GEN. BD. DT. Jan 1 1915 $65,000
Assessment debt (add'l) 31,023
Floating debt 24,414
Assessed val. '14 (½ val.) 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.
*Elec.-Light & Power Bonds.
6s M-S $95,000c Mar 1 1927
*Water Bonds.
6s A-O $99,748 35c Oct 1 1934
Refunding Bonds.
5s J-D $29,000c Dec 1 1931
Funding Bonds.
5s $20,000 Feb 1 1934
6s 10,000 May 10 1920
5s '11 J-D 70,000 June 1 1931
GEN. BD. DT. Apr 3 '15 $137,000
Light & water debt (add'l) *194,748
Warrant General fund $28,272
debt Electric light 95,893
Water 16,552
Ass'd val. '14 (½ act.) 2,294,567
Total tax (per $1,000) 1913 $43.94
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.

ELLENSBURG SCH. DIST. NO. 3.
Refunding Bonds.
5s   A-O $40,000c___Oct 1 1931
High-School Bonds.
4½s   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 $61,000c___Dec 1 1915
Warrant Funding Bonds.
5s g '11 J-J $613,000c___July 15 1931
GEN. BD. DT. Jan 1 '15__ $734,000
Warrant debt (general) ____ 95,858
TOT. GEN. DT. Jan 1 '15_ 830,758
Judgment fund. war'ts(add'l)___ 500
Assessment debt Jan 1 '14__ 731,842
Sinking fund_____ 58,534
Assess. val. '14 (⅓ act.)__14,096,432
Total tax rate (per $1,000) '14_$43.80
INT. at Equitable Tr. Co., N. Y.

EVERETT SCH. DIST. NO. 24.
3¾s'07M-S $50,000c___Mar 1 1927
3½s'07 M-N 50,000c___May 1 1927
3½s'07 J-J 50,000c___July 1 1927
4½s'08 Oct 50,000c___Oct 1 1928
4½s'09 Jan 25,000c___Jan 1 1929
4½s'09 Apr 25,000c___Apr 1 1929
4½s'09 June 50,000c___June 1 1929
BOND. DEBT Dec 31 '14 $400,000
Floating debt Nov 1 1914__ 147,799
Sink. fd. & cash Nov 1 '14__ 10,753
Assess. val. 1914_____14,379,547
School tax (per $1,000) 1914__$11.50
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___ $50,000___Dec 1 1931
Court-House and Jail Bonds.
5s '12 A-O $85,000___Apr 1 1932
BOND. DEBT Mar 24 '15_$135,000
Assessed valuation 1914__10,731,696
Population in 1910_____5,153

FRANKLIN CO. SCH. DIS. NO. 1
5s '09___ $40,000_____1929
(Subject to call after 1910)
5s '11___ $40,000_____1931
(Subject to call after 1912)
BOND. DEBT Mar 24 '15__$80,000

GRAY HARBOR COUNTY.
See Chehalis County.

HOQUIAM.
This place is in Chehalis County.
Commission government adopted
June 5 1911. Pop'n 1910, 8,171.
Refunding Bonds.
5½s J-D $115,000____1922-1931
GEN. BD. DT May 1 '15_ $115,000
Local impt. bonds (add'l) __ 282,793
Warrants outstanding _____ 161,319
Other indebtedness_____ 6,800
Cash on hand_____ 27,850
Assessed valuation 1914___4,860,993
Tax rate (per $1,000) 1914___$14.40
INT. at Har. Tr. & Sav. Bk.,Chic

JEFFERSON COUNTY.
County seat is Port Townsend.
Refunding (Part every 5 years.)
5½s g'11J-J $133,000c Jan 1 '16-'31
BOND. DEBT Dec 31 '14_$133,000
Special debt_____ 2,908
Cash in county funds____ 34,462
Other resources_____ 230,462
Ass'd val. '14 (equalized)__7,325,126
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 $23,000____Nov 1 1915
Refunding Bonds.
5s '11 A-O $82,000____Apr 1 1931
BOND. DEBT Dec 31 '14_ $105,000
Asses. val. '13 (2-5 act.)__ 1,508,342
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.)
5½s'11 A-O $30,000____Oct 2 1931
Funding (Red. beg. July 1 1924.)
5½s'14___ $23,000____July 1 1934
GEN. BD. DT. Apr 20 '14__$30,000
Local impt. bonds (add'l)__ 71,000
Floating debt_____ 22,276
Assess. val. '13 (real)___ 865,341
Population in 1910_____1,242
INT. at Equitable Trust Co.,N.Y.

KENT.
This city is in King Co. Incorporated in 1892. Pop'n '10, 1,908.
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 $17,000r_____1932
GEN. BD. DT. Mar 24 '15 $63,000
Assessment debt (add'l)__ 31,644
Sinking fund_____ 4,376
Assess val. '14 (45% act.)__ 995,634
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 $1,500,000c.Mar 1 1928
Court-House Bonds.
5s '13 May $950,000c____May 1 1933
(Opt. beg. May 1 '23, $95,000 yrly.)

Refunding Bonds.
4½s'11 F-A$150,000c.Feb 1 '16-'31
4½s'11 F-A 92,236c.Feb 1 '16-'31
Harbor Bonds.
4½s g '11 Nov $1,750,000c.Nov 1 '31
(Subject to call $175,000 yearly
Nov 1 1921 to 1930.)
Road Bonds.
5s '13 M-S$300,000c___Sept 1 1933
5s '14 M-N$500,000c___May 1 1934
5s g'15 F-A1,000,000c___Feb 1 1935
BOND. DEBT Jan 1915 $6,268,000
Assess. val. 1914_____271,802,485
Real value (est.)_____543,604,970
State & Co. tax (per $1,000)'13_$18.01
Population in 1910_____284,638
Population in 1915 (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, 1913 & 1915 at Equitable Tr. Co. or at Co. 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.)
7s '14 J-D$100,000____Dec 1 1924
(Subject to call after Dec. 1 1919.)
BOND. DEBT Dec 1914____ $600,000
Assessed val. 1914 (real)__10,050,000
Real value (estimated)___25,000,000
Population of district (est)___26,000
INT. at Co. Treas. office.

KING COUNTY SCH. DIST. NO. 7.
Building Bonds.
5s '07 June $1,500c__June 15 1917
5s 09 Sept 2,000c__Sept 1 1919
5s '11 Feb 65,000c___Feb 1 1931
(Subject to call after Feb. 1 1912.)
5½s'14 ann $9,000c____Apr 1 1934
BOND. DEBT May 1 1915 $77,500
Assess. val. '14 (½ act.)__1,988,535
School tax rate (per $1,000) '14 $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 $45,000c___Sept 15 1933
BOND. DEBT May 1 1915 $45,000
Assess. val. '14 (½ act.)__1,617,573
School tax (per $1,000) 1914___$7.00
Population in 1913 (est.)_____2,500
INT. at office of State Treasurer.

KING CO. SCH. DIST. NO. 162.
Building (Subject to call).
4½s'10 Aug $55,000c___Aug 1 1925
4s '05 May 12,000c___May 15 1920
BOND. DEBT May 1 1915 $67,000
Sinking fund_____ 6,313
Assess. val. '14 (½ act.)__2,646,705
School tax rate(per $1,000)'14 $12.00
Population in 1914 (est)_____3,200
INT. payable at State Treas. office

KING CO. SCH. DIST. NO. 170
Building (Subject to call).
4½s'10 July $46,000c___July 1 1920
BOND. DEBT May 1 1915 $46,000
Assess. val. '14 (½ act.)__1,844,259
School tax rate(per$1,000)'14 $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
4s   M-N $72,000c__Nov 1 1915
CO. BD. DT. Jan 1 '15__ $72,000
Cash on hand_____ 72,136
Assessed val. 1914_____18,029,168
INT. at Equitable Tr. Co., N. Y.

KITTITAS COUNTY SCHOOL DISTRICT NO. 25.
5s '13 ann $25,000c___Feb 1 1918
(Subject to call after Feb. 1 1914.)
BOND. DEBT Jan 1 1915__$25,000

KLICKITAT CO. DR. D. No. 1.
6s '11 Aug $71,000_____1921
6s '12 Oct 10,000_____1922
6s '13 Oct 20,000_____1923
BOND. DEBT Dec 31 '14 $101,000

LEWIS COUNTY.
County seat is Chehalis.
Refund. (Red. aft. 10 yrs. fr. issue)
4½s'05 J-J $7,000c____Jan 1 1925
4½s'06 J-J 10,000c____Jan 1 1926
Funding Bonds.
5s '12 M-S$300,000__Mar 1 '23-'32
BOND. DEBT Jan 1 1915 $317,000
Floating debt_____ 47,500
Cash_____ 60,555
Equal. val. '14 (60% act.) 20,455,829
State & Co. tax(per$1,000)'14 $24.16
Population in 1910_____32,127
INT. at office of County Treasurer.

LEWIS CO. SCH. DIST. NO. 9.
5s '96 M-S $3,200___Mar 15 1916
5s '06 J-J 15,000
(Subj. to call $3,000 each year beginning 1918.)
Refunding (Red. beg. in 1912.)
4½s'11 June$50,000c___June 5 1931
Building (Red. beg. in 1912.)
4½s'11 July $43,000c___July 1 1931
BOND. DEBT Jan 1 '15__$110,600
Floating debt_____ 69,503
Cash_____ 3,547
Assess. val. '14 (60% act.)_3,149,308
Sch. tax rate (per $1,000) '14_$13.90
INT. at State Treasurer's office.

LINCOLN COUNTY.
Davenport is the county seat. All
bonds are taxable Pop'n '10, 17,530.
Refunding Bonds.
4½s'02 June $54,000c___Dec 2 1922
Court-House (Red. beg. in 1916.)
4½s'06 Apr 5 $41,000c___Apr 5 1926
BOND. DEBT Mar 1915__ $95,000
Assess. val. '14 (½ act.)__24,438,374
INT. at Equitable Tr. Co., N. Y.

MIDDLE KITTITAS IRRIG. DIS.
A district in Kittitas County.
6s '10 J-J $103,000c_____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. Jan. 27 1886.
Commission government went into
effect Sept. 1911. Pop'n '10, 14,082.
Sewer Bonds.
4s '06 M-S $48,000c___Mar 1 1926
4½s'11 A-O 50,000c___Oct 1 1931
5s g '11 J-D $60,000c___Dec 15 1931
Refunding Bonds.
4½s'03 J-D $80,000c___Dec 1 1928
5s '10 J-D 30,000c___Dec 1 1930
5s '12 F-A $20,000c___Feb 1 1932
TOT. DEBT Mar 27 '15_ $280,000
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 4½s and refunding
5s of 1910 at (Equitable TrustCo.),
N. Y.; the sewer 4s at Chic; sewer
5s and refunding 4½s at City Treas.
office; others at State Treas. office.

NORTH YAKIMA S. D. NO. 7.
4½s'00 May $11,000c___May 1 1920
4s '03 Aug *22,000c___Aug 8 1923
4s '05 Feb *$35,000c___Feb 11 1925
4s '07 Apr*$150,000c___April 1927
5s '11 Feb $75,000c___Feb 1931
BOND. DEBT Mar 24 '15_ $283,000
Floating debt_____ 26,083
Sinking fund_____ 4,205
Assess. val. '14 (45% act.)10,099,200
School tax (per $1,000) 1914___$5.72
*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.
For proposed purchase of local water
plant see V. 100. p. 1612.
Ref. Bds. (Red. beg. in 1911).
3⅜s'06 J-J $200,000c_____1926
BOND. DEBT Mar 27 '15_ $200,000
Assessment debt (est)_____ 410,477
Floating debt (est)_____ 68,498
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 $25,000c____July 1 1930
(Subject to call beg. July 1 1912.)
5½s'13 Oct 10,000c___Oct 15 1933
(Subject to call beg. Oct. 15 1914.)
Funding Bonds (Red. beg. in '12)
4½s'11 s-an $78,000___Jan 2 1932
BOND. DEBT Mar 26 '15_ $113,000
Floating debt_____ 6,237
Assess. val. '14 (3-5 act.)__3,495,598
School tax rate(per $1,000)'14 $13.00
Population in 1914 (est)_____9,000
INT. at State Treasurer's office.

PACIFIC COUNTY.
South Bend is the county seat.
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 1916)
5s '11 J-J $100,000____Jan 2 1926
BOND. DEBT Jan 1 '15_ $283,000
Warrants outstanding____ 276,174
Ass'd val. '14 (equalized)_15,823,342
State&Co.tax(per$1,000)'13_$22.00
Population in 1910_____16,532

PACIFIC COUNTY S. D. NO. 36.
High-School-Building Bonds.
4½g'13 ann $75,000c_____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 $30,000c___Aug 1 1931
Refunding Bonds.
5½s'14 F-A $27,500____Aug 4 1934
GEN. BD. DT. Mar 24 '15 $57,500
Assessment debt (add'l)___ 336,159
Warrant debt_____ 28,646
Assessed val. '14 (¼ act.)_1,659,161
Total tax rate(per$1,000)'14_$40.20
Population in 1910_____2,083
INTEREST payable at City Treasurer's office or in N. Y. City.

PEND OREILLE COUNTY.
Newport is the County seat.
Warrant-Funding Bonds
4½s'12 M-N $72,000c__May 1 1932
(Subject to call after May 1 1922.)
BOND. DEBT Apr 14 '15__ $72,000
Warrants outstanding____ 52,982
Sinking fund_____ 10,000
Assess. val. '14 (½ act)__6,425,524
Population in 1910_____6,660
INT. at Co. Treas. office or at
fiscal agency in N. Y. City.

PIERCE COUNTY.
The county seat is Tacoma.
Refunding Bonds.
5s '05 A-O$268,000c___Oct 2 1925
(Subj. to call beginning Oct. 2 1915.)
4s '06 M-S$150,000c___Sept 1 1926
BOND. DEBT Mar 29 '15 $418,000
Assessed valuation, real__71,480,077
Assessed val., personal__16,868,565
Assessed val., railroads__9,370,889
Total val. 1914_____97,719,531
State & Co tax(per $1,000) '14 $17.03
Population in 1910_____120,812
Population in 1915 (est.)___187,000
INT. on 3¼s 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 1890.
Refunding Bds.
5½s'12___ $50,000c____Feb 1 1932
6s '13 A-O 36,000c___Oct 1 1933
(Redeemable beg. Oct. 1 1923.)
GEN. BD. DT. Mar 26 '15 $86,000
Assessment bonds (add'l)__ 162,819
Tot. warrants outstanding__ 80,457
Assessed valuation 1914___2,020,050
Population in 1910_____2,286

PORT OF SEATTLE.
East Waterway Imp. Dist. No. 1
4½g'13 J-J $489,000c__Jan 1 '16-'55
4½g'13 M-N$348,000c___May 1 '15-'55
East Waterway Imp. No. 2, Bds.
5s g'13-14 $1,504,000__Part yearly
5s   510,000__Part yearly
Salmon Bay Impt. Bonds.
4½g'13 J-J $343,000c___1916-1955
5s g s-a 225,000__Part yearly
West Seattle Ferry Bonds.
5s g '14 J-J $198,000__Jan 1 '16-'55
Central Water Front Impt. Bds.
4½s g M-N$739,000____Part yearly
5s   200,000
Smith's Cove Impt. Bonds.
4½s g s-a $990,000____Part yearly
Lake Washington Impt.Bonds.
4½g'13 J-J $149,000___July 1 '15-'55
BOND. DEBT Apr 24 '15 $5,695,000
Assess. val. 1914_____271,520,285
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.
6s   M-N $29,100c___Dec 1 1915
*Water Bonds (Red. any time).
6s   M-N$185,000r___Nov 1925
Refunding (Red. beg. in 1921.)
5½s'11 J-J $75,000c____July 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) 130,000
Water sinking fund_____ 8,929
Assessed valuation 1913___1,387,239
City tax (per $1,000) 1913___$17.00
* Not a city obligation.

PUYALLUP.
This city is in Pierce County.
Fire Apparatus Bonds.
5½s'13 J-J $5,000___Jan 20 1935
(Subject to call beg. Jan. 20 1925)
BOND. DEBT April 1915. $100,800
Assessed valuation_____1,681,000
Total value of property___4,500,000
Population in 1910_____4,544

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.
5½s'13 M-N$69,000c____Nov 1 1939
5s   15,000____Nov 1 1929
Municipal Bonds.
5s $10,000____Jan 3 1930
Water-Plant Purchase Bonds.
6s '15 M-N$117,000____May 15 1935
BOND. DEBT Sept 21 '14 $94,000
Floating debt Apr 7 '14___ 31,764
Assess. val. '13 (½ act.)__2,542,954
INT. at fiscal agency in N. Y.

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. Proposition to purchase that
part of property of Seattle Renton &
Southern Ry. lying within city limits
and upon which it was proposed to
vote Mar. 2 1915 was not submitted.
V. 100, p. 1107.
Building Bonds.
4s '02 A-O$100,000c___Oct 15 1922
4s '05 J-J 175,000c___July 1 1925
4½s'10 J-J 50,000c___July 1 1930
4½s'10 J-D 300,000c___Dec 1 1930
4½s'14 A-O 125,000c___1925-1932
General Improvement Bonds.
5s '11 J-D $46,000c___June 1 1931
General Improvement Bonds.
4½g'11 J-D $129,000c___Dec 1 1931
Sewer Bonds.
4½s'07 M-S $1,650,000c Mar 1 1927
Refunding Bonds.
5s g '11 J-J $391,000c__July 1 '15-'31
5s g '12 A-O 696,000c__Apr 1 '15-'32
5s g '12 J-J 357,000c__July 1 '15-'32
5s '13 J-J 775,000c__July 1 '15-'18
5s '15___ 30,000 c___July 1 1916
5s '15___ 100,000 c___1919-1920
5s '15___ 70,000 c___1917-1918
Light Plant Extension Bonds.
4s '05 J-J $250,000c___July 1 1925
4s '09 A-O 500,000c___Apr 1 1929
4½s'10 M-S 200,000c___Mch 1 1930
4½g'12 J-J 1,000,000c___Jan 1 1932
5s '13 J-J [378,000c.July 1 '15-'32
    26,000c___July 1 1933
4½s'14___ 400,000c___Oct 1 1934
Park Bonds
4s '07 M-S$500,000c___Mch 1 1927
4s '09 A-O 500,000c___Apr 1 1929
4½s'10 M-S 500,000c___Mch 1 1930
4½s'10 J-D 500,000c___Dec 1 1930
4½s'11 J-D1,000,000c___June 1 1931
4½g'12 J-J1,000,000c___J&J 1932
Municipal Light Plant Bonds.
5s '03 J-J $350,000c___July 27 1923
4¼s'04 A-O 190,000c___Apr 1 1924
3½s'07 J-J 200,000c___July 1 1927
3¼s'08 J-J 400,000c___J&J 1 1928
4½s'11 J-D 100,000c___June 1 1931

SEATTLE—(Concluded)—
Refunding Water & Sewer Bonds
5s g '10 J-J $767,000c c July 1 '14-'30
Water-Works-Extension Bonds.
4½s'10 J-J $500,000c....July 1 1930
4½s'11 J-J 580,000c....July 1 1931
4½g'12 J-J 500,000c....Jan 1 1932
4½s'14 J-J 750,000c.........
Water-Tunnel Bonds.
4½s'14 J-J 300,000c....July 1 1934
Refuse Disposal Plant Bonds.
4½s'08 J-J $320,000c July 1 '15-'30
City Electric Ry. Bonds.
4½g'13 M-N$300,000c....May 1 1933
4½s'15 ... 125,000c....Apr 1 1935
Bridge Bonds, Series "A" & "B."
5s '15 $829,500 1926-1935
5s '15 ... 100,000c 1926-1935

BALLARD—Annexed Jan. 29 1907:
Refunding Bonds.
6s 95 J-D $24,500c...Dec 1 1915
Funding Bonds
4½s 05 F-A $75,000c...Aug 1 1925
5s '10 M-S 65,000c...Mar 1 1930
Water-Works Bonds.
4½s 02 F-A $10,000c...Aug 1 1917
4½s 04 A-O *25,000c...Oct 1 1924

COLUMBIA—Annexed May 3 1907:
General Municipal Bonds.
6s '04 F-A $3,900c...Aug 27 1924
In addition to the bonds given above, there are also outstanding $1,655,000 5% (J.-J) coup. Cedar River water bonds due Jan. 1 1916-'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 $435,000 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 Ballard prior to annexation. They were then made part of the water plant of this city, and although they are a general indebtedness, the interest and redemption being paid from the water fund.
INTEREST is payable as follows: Funding bonds due 1931 and 1933, at fiscal agency in N. Y. City or at City Treas. office; library-site bonds at City Treasurer's office or fiscal agency, N. Y. City; municipal-light and power-plant bonds (series A and B), State Treasurer's office: municipal-light and power-plant-extension and park bonds due July 1 1932 at City Treasurer's office, and fiscal agency, New York City park bonds due 1931, the refuse-disposal-plant bonds and bonds of 1912 at fiscal agency in N. Y. City (Equitable Trust Co.). All the other bonds, except those of the annexed cities, at City Treasurer's office or at fiscal agency in New York. Interest on the annexed cities' bonds is payable as follows: On refunding bonds, the water-works bonds due 1917 & 1924 and on the general municipal bonds, at the fiscal agency in N. Y. City; on the funding bonds at the Harris Trust & Savings Bank, Chicago; and on the water-works bonds due 1922 at the State Treasurer's office.

TOTAL DEBT, &c.—Cash in treasury Apr. 1 1915, $774,217.

	Apr. 1 '15.	Apr. 1 '14.
	$	$
Bonded debt..	15,775,400	15,440,400
Floating debt..	None	None
Total	15,775,400	15,440,400
Water debt (included)....	2,853,654	2,572,241

In addition to the above debt, the city had outstanding Apr. 1 1915 $8,495,807 of assessment bonds and $2,117,915 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 1915 the city owned personal property real estate and securities valued at $33,000,341. This total is exclusive of highways, sewers and cash.
ASSESSED VALUATION—Assessment about 45% actual value.—

	1914.	1913.
Real est.	$181,255,891	$178,465,225
Personal.	37,817,408	36,893,926
Total.	$219,073,299	$215,362,151
Tax(perM)	$41.88	$43.87

§ CITY TAX RATE (per $1,000) for 1914 in the "old limits" was $18.78. In other limits it varies from $17.09 to $18.44 per $1,000. The total tax rate for 1914 was $41.88, incl. State, county, city, school and Port 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.
School Bonds—
5s '95 J-J $390,000c....July 1 1915
4s '02 M-S 275,000c...Mar 1 1922
4½s'03 A-O 100,000c....Oct 1 1923
4½s'04 M-N300,000c....May 1 1924
4½s'08 M-S 200,000c....Sept 1 1920
4s '06 J-J 500,000c....Jan 1 1926
4½s'08 M-N$300,000c....May 1 1928
4s '08 M-N 200,000c....May 1 1928
4s '09 M-N 400,000c....May 1 1929
4½s'11 M-S 375,000c...Mch 1 '16-'30
4½s'11 M-S 100,000c...Mch 1 1931

4½s'12 M-S 480,000c..Mch 1 '16-'31
4½s'13 M-S 200,000c..Mar 1 '15-'33
5s '13 M-S 414,000c..Mar 1 '16-'33
5s '14 A-O 361,000c..Apr 1 '16-'34
4½s'14 A-O 152,000c...Nov 1 1934
5s '14 A-O $171,000c..Apr 1 '16-'34

So. Park Dist. No. 9 (Annexed).
4s '01 M-S $3,000c Sept 1921
Rainier Val. Dist. No. 13 (Ann.)
4s '03 July $15,000c July 1923
W. Seattle Dist. No. 73 (Ann.)
4½s'08 J-D $55,000c....June 1928
Ballard Dist. No. 50 (Annexed).
4½s'03 F-A $20,000c...Feb 1 1923
4½s'99 M-S 10,000c...Sept 1 1919
4½s'01 M-S 8,000c...Sept 20 1921
3¾s'07 F-A 70,000c...Mar 1 1927
Georgetown Dists. 143 and 153 (Annexed)
4½s'03 J-D $20,000c...June 4 1924
4½s'09 M-S 20,000c...Mar 1 1929
BOND. DT. Mar 31 '15..$5,033,000
Sinking fund Feb 28 '15.. 218,379
Assess. val. 1914 221,750,647
School tax (per $1,000) 1914....$6 50
Value of school prop'ty....6,350,000
Population in 1910....237,194
§ Up to Mar. 31 1915 only $65,000 had been delivered.
INTEREST on 4½s of 1911 payable in Chicago (Harris Tr. & Sav. Bank) or N. Y. City; on $200,000 4½s of 1913 at State Treasurer's office in Olympia; all other bonds at office of County Treasurer or at State fiscal agency in N. Y. City (Equitable Trust Co.).

SKAGIT COUNTY.
Mt. Vernon is the county seat.
Ref. Bonds (Red. beg. in 1914).
3¾s'04 J-D $100,000c...June 1 1924
Ref. Warrant (Red. beg. in 1921).
4½s'11 A-O$100,000....Apr 1 1931
BOND. DEBT Mar 30 '15..$200,000
Assess. val.'14 (31% act.).14,500,000
State & Co. tax (per $1,000)'14 $31.00
Population in 1910....29,241
INT. on 3¾s at State Treas. office; on 4½s at N. W. Halsey & Co., Chi.

SNOHOMISH
This city is in Snohomish County. Inc. in 1890. Pop'n 1910, 3,244.
Special water bonds payable from water rent collections,$82,500
Coupon water bonds payable from tax levy.... 15,000
Refunded water bonds payable from tax levy.... 28,000
BOND. DEBT Mar 24 '15.$125,500
Assess. val. '14 (real and personal), new limits.... 964,250
Total tax rate (per $1,000) '14 $48.00
INT. on 3¾s at Olympia; on 5s at Co. Treas. office or Equitable Trust Co., N. Y.

SNOHOMISH COUNTY.
County seat is Everett.
Refunding (Subject to call).
3½s'05 F-A*$41,000c....Aug 1 1925
Funding Bonds (Red.beg.in 1921).
5s '11 Jan $100,000....Jan 2 1931
BOND. DEBT Dec 31 '14 .$141,000
Warrant debt.... 54,217
Cash on hand.... 29,887
Assess. val. 1914 40,152,233
State&Co.tax(per $1,000) '14..$23.80
Population in 1910.... 59,209
Population in 1914 (est.)....60,000
*Int. at State Treas. office; on others at Equitable Tr. Co., N. Y.

SPOKANE.
This city is in Spokane County. Incorp. Nov. 29 1881. Commission government adopted in Dec. 1910.
Funding Bonds.
5½s F-A$300,000c...Feb 1 1918
Crematory Bonds (Tax-Exempt).
4½s'09 F-A $70,000c...Feb 1 1929
Bridge Bonds (Tax Exempt).
4½sg'07J-J $400,000c...Dec 1 1933
4½sg'09 J-J 500,000c...July 1 1934
4½g'11 J-J 415,000c...July 1 1931
Park Bonds
5s J-D$100,000c...Dec 1 1927
4½g'12 J-J 875,000c...Jan 1 1962
Water Bonds
4s g '05 J-J $450,000c....July 1 1925
4½sg'10 J-J 400,000c....Jan 1 1935
Refunding Water Bonds.
4½g'11 A-O$500,000c...Oct 1 1931
Refunding Municipal Bonds.
4½g'11 A-O$700,000c...Oct 1 1931
GEN. BDS. Mar 1915...$3,360,000
Water debt (additional)... 1,359,000
Assessment debt (add'l)... 3,907,393
Floating debt.... 338,324
TOTAL DEBT Mar 1915 8,955,717
Sinking fund.... 108,875
NET DEBT Mar 1915... 8,846,842
Assess. val.'14 (3-5 act.).88,913,235
City tax rate (per $1,000) 1914 $13.00
Total tax rate (per $1,000) 1914..$35.50
Population in 1910 (Census).104,237
In addition to the bonds given above there are outstanding $1,149,000 5% (J. & D.) coupon water bonds due Dec. 1 1915-31 and $53,000 6 (J. & J.) water-works warrants. These are not payable from the general tax levy but are secured by a lien upon the gross revenues of the water-works
Assessment bonds are not considered city debt, being payable by special assessment.
CITY PROPERTY—The city inventory on Jan. 1 1915 showed real estate, buildings, library, department equipments, &c., to the value of $9,645,120, including water system valued at $4,817,792.
INTEREST and principal of city bonds payable in New York City at Equitable Trust Co.

SPOKANE SCHOOL DIST. NO. 81.
Building Bonds.
5s '98 J-J $50,000c....Jan 1 1918
4s '02 F-A 80,000c...Aug 1 '15-'22
4½s'04 M-S 200,000c...Mch 1 1924
4½s'07 J-J 200,000c...July 1 1927
(Subject to call after July 1 1917)
4½s'08 J-J 250,000c...July 1 1928
4½s'09 J-J 400,000c...July 1 1929
5s '06 M-N 10,500c...Nov 1 1926
(Subject to call after Nov 1 1916)
6s '04 F-A $3,000c...Aug 1 1919
(Subject to call after Aug 1 1914)
5½s'04 ... $4,000c...Aug 1 1924
(Subject to call after Aug 1 1914.)
4½s'11 M-N $500,000c...May 1 1931
4½s'12 J-J 250,000c...July 1 1932
Refunding Bonds.
4½s'10 J-J 125,000c...July 1 1930
BOND. DEBT May 1 '15 $2,194,500
Floating debt.... 180,170
Assess. val. '14 (½ act.)..89,957,475
School tax (per $1,000) 1914..$7.00
Population in 1913 (est.)....110,000
INT. on bonds due Aug. 1 1924 at Co. Treas. office; on 4½s due Mar. 1 1924 at Co. Treas. office or at State fiscal agency in N. Y. City (Equitable Trust Co.) and on bonds of 1907 and 1912 in N. Y. at Equitable Tr.Co

SPOKANE SCH. DIST. NO. 122.
School-Bldg. Bonds (Tax-exempt).
5s '07 J-D $25,000c....June 1 1922
(Subject to call after June 1 1917)
5s '12 A-O 20,000c....Apr 1 1932
BOND. DEBT May 1 '15.. $45,000
Floating debt.... 5,825
Sinking fund.... 5,644
Assess. val. '14 (½ act.)...1,763,360
School tax (per $1,000) 1914 ..$13.00
Population in 1913 (est.)....5,000
INT. at Equitable Tr. Co. N. Y.

SPOKANE COUNTY.
County seat is Spokane.
Refund. Bonds (Red. beg. in '11).
4s '01 J-D $111,000c...Dec 2 1921
Court House & Jail Bonds
4½s'03 A-O $240,000c...Oct 1 1923
(Subject to call after Oct 1 1913.)
BOND. DEBT Mar 1 '15...$351,000
Warrants outstanding 39,643
Cash on hand (county funds) 69,277
Assess. val.'14 (abt. 40% actual)....120,575,633
State&Co.tax(per $1,000) '14..$15.50
Population in 1910....139,404
INT. at fiscal agency in New York.

STEVENS COUNTY.
County seat is Colville. A portion of this county has been taken to form the new Ferry County.
Refunding Bonds.
4½s'02 J-J $35,000c...Mar 1 1922
Refunding Bonds.
4½s'09 M-N$184,000c...Nov 1 1929
(Subject to call after Nov 1 1919.)
BOND. DEBT Dec 31 '14..$219,000
Assess. val. '14 (equalized) 8,968,877
State & Co. tax(per $1,000) '14$28.00
Population in 1910....19,270
INTEREST payable in N. Y. City

TACOMA.
Tacoma is the county seat of Pierce County. Inc. Nov. 8 1883.
Bridge Bonds.
4½s'09 J-D$300,000c....July 1 1929
4½s'12 J-J 543,000c...Jan 1 1932
4½s'13 M-S 35,000c...Mar 15 1928
Refunding Bridge Bonds.
5s '13 s-an $90,000c...June 1 1917
Funding Bonds.
5s g '00 F-A$1,093,000c..Feb 15 1920
Refunding Bonds.
4½s'11 A-O 518,000c....Apr 1 1931
Surface Water Drainage Bonds.
4½s'09 J-J $75,000c...July 1 1929
4½g'10 F-A 100,000c...Aug 1 1930
Green River Gravity Water Bonds.
4½s'10 J-J $500,000c...July 1 1930
Refunding Light Bonds.
5s '13 s-an $250,000c..June 1 '18-'21
Refunding Water Bonds.
5s '13 s-a$1,750,000c.June 1 '22-'33
Light and Power-Plant Bonds.
4½s'09 J-J $300,000c....Jan 1 1929
Wharf and Dock Bonds.
4½g'11 J-J $405,000c...Jan 1 1931
Road (Part due yearly on Mar. 15).
4½s'13 M-S $100,000c..Mar 15 1928
Street Railway Bonds.
6s '... $35,000c....July 1 '15-'22
GEN.BD.DT.Mar 31 '15 $6,103,000
Water & light debt (add'l)*3,591,904
Improvement debt (add'l) 1,447,220
TOT. DEBT Mar 31 '15.10,942,124
Sinking fund investments.. 366,500
Cash.... 21,999
NET DEBT Mar 31 '15..10,553,625
Less water & light debt... 3,391,904
Less improvement debt.. 1,447,220
NET GEN.DT.Mar 31'15 5,714,501
Assessed valuation, real..50,044,324
Assessed val., personal & public service corpor'n.12,782,363
Total val. '14(½ act.)....62,826,687
Total aver. tax (per M) '14....37,569
Population in 1910....83,743
Population in 1914 (est.)....110,000
*This debt consists of water and light and power plant bonds maturing from 1 to 20 years. These are not payable from the general tax levy, but are paid out of revenue of water and light plants.
INT. on local improvement bonds at City Treas. office; other interest at Equitable Trust Co., N. Y.

TACOMA SCHOOL DIST. NO. 10.
Building Bonds.
4½s'05 M-S$200,000c...Sept 1 1925
4½s'11 ann*290,000c...July 1 1931
4½s'12 ann *200,000c...Dec 31 1932
4½s'13 July*200,000c...July 1 1933
Refunding Bonds.
4½s'00 F-A$100,000c...Feb 1 1920

BOND. DEBT Apr 10 '15 $990,000
Sinking fund.... 39,004
Value school property '14.. 2,998,216
Assess. val. '14 (½ act.)..64,952,354
Tax rate (per $1,000) 1914....$6.50
Population in 1915 (est.)....105,000
* Red. after 1 year from issue.
INT. at Equitable Tr. Co., N. Y.

TOPPENISH.
This city is in Yakima Co. Inc. May 1907. Pop'n 1910, 1,598.
Sewer Bonds (red. beg. in 1921).
5½s'11 M-N$50,000....Nov 1 1931
City-hall bonds.... $5,000
Street-improvement bonds.. 2,000
Water works.... 24,500
GEN. BD. DT. Mar 1915.. 81,500
Assessment debt.... 100,153
Assess. val. '14 (40% act.)..951,679
Tax rate (per $1,000) 1914
$15.50 & $16.00
INT. on sewer bonds payable at John Nuveen & Co., Chic.; city-hall bonds First Nat. Bk. Chic.; water-works bonds at State Treas. office.

WALLA WALLA.
This city is in Walla Walla County. Inc. in 1862. Pop'n 1910, 19,364.
Water&Sewer Bds. (Tax-exempt).
5s '99 Jan $152,000c 1926
Refunding Bonds.
4½s g '12 J-J $40,000c...Jan 1 1932
City-Hall & Fire-Station Bonds.
4½s '08 J-J $100,000c...Jan 1 1928
*Municipal Impt. Bonds.
5s & 6s .... $21,400c....
Water-Works Bonds (Tax-exempt).
4½s'99 M-S$133,000c 1919
5s g '06 Nov 220,000c 1936
(Subject to call.)
GEN. BONDS Mar 1915.. 666,404
Assessment debt (add'l).. 142,820
Floating debt.... 90,042
Cash on hand.... 20,143
Assess. val. '14 (40% act.).9,359,498
Tax rate (per $1,000) 1914...$13.00
* Int. payable in Walla Walla: on others at Equitable Tr. Co., N. Y.

WALLA WALLA CO. S. D. NO. 1.
All bonds are tax-exempt.
Funding and Building Bonds.
4½s'03 .... $56,000c ...Sept 21 1923
(Subject to call beginning in 1913)
4½s'08 M-S 30,000c ...Sept 15 1928
(Subject to call after Sept 15 1918.)
4s '09 ann $167,000c 1924
(Subject to call at any time.
5s '10 F-A $50,000 .... Aug 193
BOND. DEBT Mar 1915..$303,000
Warrant debt.... 87,854
Assess. val. '14 (3-5 act.).10,271,096
School tax (per $1,000) 1914 ..$11.95
INT. at Harris Tr & Sav. Bk, Chic.

WALLA WALLA CO. S. D. NO. 24.
Funding and Building Bonds.
5½s'11 ann. $35,000c...Aug 1 1921
(Subj. to call $5,000 after 5 yrs., $5,000 after 5 yrs. and $10,000 after 10 years.)
TOTAL DEBT Mar 25 '15...$38,565
Assess. val. '14 (3-5 act.)..1,192,767
School tax rate(per $1,000)'14 .$5.65
INT. at Co. Treas. office.

WENATCHEE.
This city is in Chelan Co. Inc. Dec. 26 1892. Pop'n '10, 4,050.
Warrant Funding Bonds.
5s '13 $9,560 1932
Municipal Purpose Bonds.
5s '09 $40,000 1924
5s '10 50,000 1930
General Bonds.
5½s 12 J-D $15,500 ...Dec 15 1932
Water Bonds.
6s '01 $7,500 1921
4½s'04 16,000 1924
4½s'08 55,000 1928
5½s'12 J-D 27,000 ...Dec 15 1932
BOND. DEBT Jan 1 '15...$220,500
Warrants outstanding 108,087
Assess. val. '14 (60% act.).3,442,533
City tax (per $1,000) 1914...$16.00
INT. at City Treas. office.

WHATCOM COUNTY.
County seat is Bellingham.
Refunding Bds (Red. beg. in '12).
4½s J-J $110,000c ...Jan 1 1922
GEN. BD. DT. Jan. 1 '15 $140,000
Assessment debt.... 48,473
Floating debt.... 230,282
TOTAL DEBT Jan 1 1915..$418,755
Sinking fund and cash.... 122,579
Assess. val. '14 (2-5 act..26,217,827
State&Co.tax(per $1,000)'14 $28.81 +
Population in 1910....49,511
INT. at Equitable Tr. Co., N. Y.

WHITMAN CO. S. D. NO. 59.
Refunding (Red. beg. in 1921).
5s '06 F-A $25,000c 1926
High-School (Red. beg. Apr 1 '22).
5s '13 A-O $25,000c....Apr 1 1933
BOND. DEBT Apr 8 '15.... $50,000
Floating debt Apr 24 1914.. 20,462
Assess. val. '13 (45% act.).1,260,327
INT. on refunding bonds at fiscal agency (Equitable Trust Co.) in N. Y.; others by check or at County Treasurer's office in Colfax.

YAKIMA COUNTY.
County seat is North Yakima.
County Bonds.
5½s'89 A-O $80,000c&r....1919
4s '05 Mar 80,000c&r 1926
BOND. DEBT Jan 1 1915 $160,000
Warrants out. (co. funds).. 23,201
Warr. out. (road dist. fds.) 56,667
Cash in road funds.... 29,431
Cash in county funds.... 90,558
Assess. val. '14 (½ act.)..37,260,453
State & co. tax (per $1,000)'14 $16.30
Population in 1910....41,709
Population 1914 (local)....50,465
INT. in N. Y. and San Francisco

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of Washington which are not represented among the foregoing.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax per $1,000. $	Pop'n. 1910.
Adams Co. S. D. No. 1	56,000	-----	†1,201,183	----	-----
Adams County S. D. No. 15	52,000	-----	†1,084,451	----	-----
Anacortes (C), Skagit County	None	59,389	*1,300,000	----	4,168
Anacortes School Dist. No. 18	40,000	6,000	†1,813,713	†13.00	-----
Asotin County	92,500	12,325	†4,173,465	†21.00	5,831
Asotin (C), Asotin County	32,000	-----	$387,910	----	820
Benton Co. Sch. Dist. No. 6	39,000	-----	†1,097,004	----	-----
Benton County S. D. No. 17	71,000	7,133	†2,118,592	†11.74	-----
Buckley School District No. 46	35,000	None	*1,250,000	----	-----
Chehalis County S. D. No. 103	35,000	2,308	e1,033,872	----	-----
Chehalis Con S. D. No. 101	43,000	18,200	†1,455,827	†10.00	-----
Cheney (C), Spokane County	50,300	None	$525,260	§16.00	1,207
Cowlitz Co. Diking Dist. No.2	x60,000	-----			
Douglas Co. Cons.S. D. No.105	43,000	22,119	†1,249,209	----	-----
Endicott Sch. Dist. No. 74	25,000	None	†714,000	----	-----
Ferry County	24,000	139,767	†3,416,186	†23.80	4,800
Ferry County S. D. No. 1	51,000	None	†1,063,930	†6.30	-----
Hillyard (C), Spokane County	39,000	16,547	†1,273,790	†12.00	3,276
King Co. Sch. Dist. No. "0"	25,000	3,437	†1,261,660	†6.00	-----
King Co. Sch. Dist. No. 71	25,000	5,034	†728,467	†13.00	-----
King Co. Sch. Dist. No. 185	z40,000				
Klickitat County	25,000	6,444	§11,615,618	$20.49	10,180
Leavenworth (C), Chelan Co.	44,000	None			1,551
Lewis Co. S. D. No. 3	49,000	80,153	†1,806,994	†14.30	-----
Lincoln Co. S. D. No. 31	54,000	None	†1,196,786	†10.00	-----
Moxee Drain. Dist. No. 11	80,000	11,288			-----
Okanogan County	None	189,075	†7,703,712	†26.00	12,887
Palouse (C), Whitman County	44,000	-----	e618,000	*14.00	1,549
Pend Oreille Co. S. D. No. 1	37,500	3,549	†853,352	†10.00	-----
Pend Oreille Co. S. D. No. 5	27,500	-----	†545,359	†10.00	-----
Pierce Co. Sch. Dist. No. 46	66,000	None	†1,580,296	†3.25	-----
Pierce Co. Sch. Dist. No. 73	45,000	-----	†1,711,286	†9.87	-----
Puyallup Sch. Dist. No. 3	33,000	18,796	†2,055,630	†9.02	-----
Skagit Co. Un. H. S. D. No. 4	40,000	None	†1,214,955	†7.50	-----
Snohomish Co. S. D. No. 99	30,000	-----	†682,786	†14.40	-----
Snohomish Co. S. D. No. 103	54,000	-----	†2,631,463	†8.00	-----
Snohomish Co. S. D. No. 305	40,000	-----	†265,972	†10.00	-----
South Bend, Pacific County	52,000	-----	†1,446,330	†39.15	3,023
Spokane County S. D. No. 20	42,000	-----	---------	----	----
Spokane Co. S. D. No. 143	32,000	-----	---------	----	----
Sprague (C), Lincoln County	37,000	None	†374,156	†40.00	1,110
Stevens Co. Dr. Dist. No. 2	31,000	None	---------	----	----
Stevens Co. Un. H. S. D. No.3	25,000	-----	---------	----	----
Sunnyside (C), Yakima Co.	53,500	None	o$638,915	----	1,379
Union Gap Irrigation Dist.	90,000	None	†1,294,481	----	-----
Vancouver (C), Clark County	80,000	-----	e4,900,000	----	9,300
Wahkiakum County	z75,000	-----	---------	----	----
Walla Walla County	-----	29,000	†30,862,120	†14.60	31,931
Walla Walla Co. S. D. No. 17	25,000	2,388	†567,442	†12.25	-----
Yakima Co. S. D. No. 36	35,000	6,524	†1,073,165	†8.60	-----
Yakima County S. D. No. 39	30,000	5,879	†1,824,830	†7.90	-----
Yakima County S. D. No. 49	30,000	3,748	†2,188,365	†12.50	-----
Yakima County S. D. No. 54	62,000	15,071	†1,453,715	†13.00	-----
Yakima County S. D. No. 63	55,000	10,458	†1,792,760	†10.00	-----
Yakima County S. D. No. 94	28,000	8,602	†824,715	----	-----

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 (term expires Jan. 4 1919)	Emmet D. Boyle
Sec. of State (term expires Jan. 4 1919)	Geo. Brodigan
Treasurer (term expires Jan. 4 1919)	Ed. Malley
Controller (term expires Jan. 4 1919)	Geo. A. Cole

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— Name and Purpose.	Interest %	Payable	Principal When Due.	Outstan'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				
University Fund bonds March 15 '13	5	J-J	Mar. 15 1933	39,000
do	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 $119,000 6% and $6,000 5% county bonds.

TOTAL DEBT, &c.—The total debt of the State on Dec. 31 1914 (exclusive of the irredeemable bonds for $380,000) was $300,000; floating debt (warrants), $95,423.53, and cash in treasury, $257,828.50.

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	$9,264,142	$4,415,733	$112,210,463
1912	83,667,524	8,686,696	8,732,859	101,087,079
1910	64,705,172	13,849,806	8,874,227	87,429,205
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
1865	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 $300,000 debt, 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 will be found in full in the State and City Section for Nov. 21 1914, page 168.

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 $57,000__Jan 18 '16-'27
TOT. DEBT Apr 1915 $57,000
Assessed valuation 1914 1,323,320
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 $70,000c__Jan '16-'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 $10,000c 1917
7s '08 J-J $40,000c 1915-1918
BOND. DEBT Feb 9 '15 $50,000
Sinking fund 4,134
Assess. val. '13 (½ act.) 1,064,159
School tax rate (per $1,000)'14 $8.00
INT. at office of John Nuveen & Co., Chicago.

HUMBOLDT COUNTY.
Winnemucca is the county seat.
Co. high school bonds	$18,000
Winnemucca high sch. bds	17,000
Winnemucca sch. bonds	9,000
Winnemucca sewer bonds	43,000
County jail bonds	28,000
Lovelock fire bonds	4,800
Lovelock sewer bonds	15,000
TOT. BD. DT. Jan 1 '15. 134,800
County warrant debt 166,548
Assessed valuation 1914 19,584,077
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 $40,000c__Jan 1 '22-'31
BOND. DEBT Mar 1915 $40,000
Assess. valuation 1914 1,077,226
INT. payable in N. Y. or Las Vegas

LINCOLN COUNTY.
Pioche is the county seat. Bonds are tax-free. Int. pay. in Pioche.
8s $435,000c
(Due part yrly. beg. Jan. 1 1919.)
BOND. DEBT Mar 1915__$435,000
Assess. val. '14 (60% act.) 4,270,000
State & co. tax (per $1,000)'14 $17.50
Population in 1910 3,489

LYON COUNTY.
Yerington is the county seat.
County Bonds.
4½s'03 Jan $1,000c 1915
High-School Bonds.
5s '09 $1,000
Court-House ($3,000 yrly.beg.'15)
4½s '11 Jan $35,000c
BOND. DEBT Jan 1 '15 $37,000
Assess. val. '14 (real&pers)7,068,317
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

BOND. DEBT May 11 '15 $50,000
Sinking fund 15,897
Assess. val 7,169,285
State&Co.tax(per $1,000) '15 $16.80
Population in 1910 7,513
INT. at any bank in Tonopah.

RENO.
City of Reno was incorp. under an Act of the Legislature approved Mch. 16 1903; amended Mch. 1905. All bonds are tax-exempt.
Fire Department Bonds.
5s '01 J-J $2,000c__Jan 1 '16-'17
5s '04 J-J 30,000c__Jan 1 1924
(Subject to call beg. in 1909)
Street Bonds (Part yearly).
5s '08 Jan $21,000c 1935
General Improvement Bonds.
6s g '09 $30,000c 1929
(Subject to call beg. in 1910)
5s '10 J-J $50,000c 1935
City-Hall Bds. (Red. beg. in 1917).
5s '06 J-J $50,000c 1936
Sewer Bonds.
5s '06 J-J $35,000c__July 1 1936
(Subject to call beg. in 1917)
5s '10 J-J $50,000c 1935
Park Purchase & Impt. Bonds.
5s g '06 J-J $25,000c__Jan 1 1936
(Subject to call after Jan 1 1917)
GEN. BD. DT. Jan 1 '15 $294,000
Cash on hand 47,945
Assessment debt (add'l) 9,223
Assess. val. '14 (½ act.) 9,847,752
Total tax rate(per$1,000) '14 $30.50
Population in 1910 10,867
INTEREST payable at office of County and ex-officio City Treasurer.

RENO SCHOOL DIST. NO. 10.
5s '03 Jan $18,000c__Jan 1916-'23
5s '09 Jan 75,000c__1915-1929
Building Bonds.
5s '11 $212,500c
BOND. DEBT Jan 1 1915 $305,500
Assessed valuation 1911 10,530,430
Real valuation (est) 21,000,000
INT. at County Treasurer's office.

TONOPAH SCHOOL DISTRICT.
This district is in Nye County.
5s $10,000
7s '12 M-N $50,000c__May 1 '17-'22 1927&1932
BOND. DEBT Mar 1 1914 $60,000
Sinking fund 15,000
Assessed val. '14 (3-5 act. 2,800,000
School tax (p er $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 $50,000c__Jan 1 '16-'39
5s '11 Jan 20,000c__Jan 2 '16-'35
Court-House Bds.
5s '03 Dec $20,000c ($1,000 yearly)
5s '09 150,000c__Jan 1 '20-'34
Hospital Bonds ($1,000 yearly).
5s '03 Dec $10,000c Dec 1923
BOND. DEBT Jan 1 '15 $250,000
Total val. 1914 22,680,677
State & Co.tax(per$1,000)'14 $13.00
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 May 1915 $62,000
Water debt (included) 36,000
Assessed valuation 1914 353,425
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	None	None	x2,114,686	----	-----
Fallon (C), Churchill County	30,000	None	$519,000	$28.50	741
Metropolis School District	77,000				
Ormsby County	25,000				
Sparks (C), Washoe County	56,500	None	†1,464,248	x19.60	3,415
Sparks School District	43,000	None	†1,206,583	x10.00	2,500
White Pine County	62,500	10,000	x8,460,112	x19.50	7,441

(C) City.   § 1913 figures.   x 1914 figures.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES

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 April 1 1915 Virginia's debt stood as shown below:

Riddleberger Bonds. Act of 1882. | Century Bonds. Act of 1892.
3s J-J $5,593,954.16.. July 1 1932 | 3s J-J $15,728,433.54..July 1 1991
(Subject to call after 1900.)

The Literary Fund on April 1 1915 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 $15,728,433.54 Century bonds, $4,332,000 are coupon, $11,394,700 registered and $1,733.54 fractional certificates; of the $5,593,954.16 Riddlebergers, $1,372,000 are coupon, $4,221,200 are registered and $734.16 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......1,720,030.80

$18,079,890.80
Canceled..2,351,457.26

Total outstanding, Act of Feb. 20 1892........$15,728,433.54
Total, Act of Feb. 14 1882........................5,593,954.16

Total debt April 1 1915.......................$21,322,387.70
School and College debt (additional)—6s....$2,384,805.85
School and College debt (additional)—5s.... 82,800.00 $2,467,605.85
Old unfunded bonds (additional).................... 453,793.42

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 Olcott 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 1915, 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 the former special master 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. The supplemental report of the special master was filed on Jan. 21 1915 but both States took exception to the same. The case is now being heard in the U. S. Supreme Court.
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:

LOANS—	—Interest.—		—Principal.—	
Name and Purpose.	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-interest-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.

ASSESSED VALUATION AND TAX RATE.—

Year—	Assessment of Real Estate.	Assessment of Personal Prop.	Assessment of All Other Prop.	Grand Total.	Tax Rate per M.
1914....	$548,621,793	§$265,610,547	†$204,494,343	$1,018,726,683	$3.50
1913....	538,421,094	244,945,419	183,768,504	967,135,017	3.50
1912....	538,924,546	237,205,102	173,402,799	949,532,447	3.50
1910....	427,911,404	178,939,735	155,547,256	762,398,395	3.50
1908....	413,556,799	160,081,727	132,729,545	706,368,071	3.50
1906....	378,977,059	137,763,464	112,714,029	629,454,562	3.50
1905....	351,725,236	126,057,247	102,742,037	580,534,520	3.50
1900....	316,563,279	107,279,401	70,327,799	494,170,479	4.00
1895....	313,152,340	83,132,476	66,699,310	463,014,126	4.00
1890....	272,352,274	90,110,467	52,827,367	415,250,108	4.00
1885....	256,916,140	84,884,270	Values not avail-	----------	4.00
1880....	234,272,951	70,391,018	able	----------	5.00

§ Of this amount, $25,820,978 is money taxed at $2 per $1,000 for State purposes only. † Included in this total is $9,247,975 taxed at $2 on each $1,000 for State purposes only.

POPULATION.—The population of Virginia has been as follows:

1910.........2,061,612	1860.........*1,596,318	1820.........*1,065,116
1900.........1,854,184	1850.........*1,421,661	1810.........*974,600
1890.........1,655,980	1840.........*1,239,797	1800.........*880,200
1880.........1,512,565	1830.........*1,211,405	1790.........*747,610
1870.........1,225,163		

*This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790.
The proportion of the colored population was 41.76% in 1880, 38.70% in 1890, 35.7% in 1900 and 32.6% in 1910. In number blacks were 526,861 in 1850 and 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.
This city is in Alexandria County. Incorporated as a town in 1749.
Coupon Bds. (Free from city tax)
4s '02 J-J $339,000...July 1 1932
Refunding (Free from city tax)
4s '08 J-J $711,000...July 1 1938
BOND. DEBT April 1915. $750,000

Sinking fund............$19,000
Assessed val. '14 (⅓ act.).$6,854,000
City tax (per $1,000) 1914....$17.10
Total tax (per $1,000) 1914.... 20.60
Population in 1910..........15,329

INT. at office of City Treasurer and all bonds carry tax-receivable coupons.

AMHERST COUNTY.
Amherst is the county seat.
-s $120,000_____
Road Bonds (Tax-Exempt).
5s '11 s-an $135,000c_____1945
BOND. DEBT Apr 1 '15_ $255,000
Assessed valuation 1914__ 4,500,000
State&Co. tax (per $1,000)'14-$16.50
Population in 1910_____18,932

AUGUSTA COUNTY.
Staunton is the County seat.
Road Dist (Red. beg. July 1 '23).
4s '13 J-J $250,000c___July 1 1943
BOND. DEBT Apr 1 '15_ $250,000
Assess. val. '14 (¾ act.).18,919,652
State & Co. tax(per M)'14 aver.$13.00
Population in 1910_____32,445
INT. at Co. Treasurer's office.

BEDFORD (FORMERLY LIBERTY).
This city is in Bedford County.
Inc. Mch. 3 1890. Pop'n 1910, 2,508.
*Water Bds (Red. beg. in 1907).
5s   J-J $40,000___July 1 1931
Ref. Bds. (Red. 10 yrs. from issue).
5s '01 F-A $30,000____Feb 1 1921
5s '09 M-N *$0,000c____May 1 1929
Power-Plant Bonds.
5½s'10 J-D $100,000c__June 1 '15-'40
BOND. DEBT Apr 8 '15_ $230,000
Total assessed val. 1914__1,369,141
Total tax rate (per $1,000) '14 $8.50
INT. on ref. 5s due 1929 payable
in Lynchburg; on other bonds in Bedford. Coupons are tax-receivable.
* Exempt from city tax.

BRISTOL.
Bristol is in Washington County.
Inc. Feb. 12 1890; new charter Mch. 5 1900. Population 1910, 6,247.
General Improvement.
6s '91 M-N $50,000c___Nov 1 1921
6s '92 M-N 20,000c___Nov 1 1922
Street Improvements.
5s '01 J-J *$2,000c__Jan 1 '16-'17
5s '01 J-J 10,000c___Jan 1 1921
5s '01 J-J 15,000c___July 1 1931
(Subject to call after July 1 1921.)
5s '01 J-J 10,000c___Aug 15 1931
(Subject to call after Aug 15 1921.)
5s '01 F-A 3,600c___Aug 15 1921
Court-House, City-Hall & Jail.
5s '08 F-A *$60,000c___Aug 1 1938
(Subject to call after Aug 1 1928.)
Gauthier Purchase Bonds.
6s '03 A-O $5,000c____Apr 1 1918
(Subject to call after April 1 1913.)
6s '08 A-O $20,000c__Apr 1 '18 & '23
Water Bonds.
5s '89 J-J $$35,000c___July 1 1923
5s '02 M-N *25 000c___Nov 1 1932
5s '10 A-O 40,000c___Oct 1 1940
(Subj. to call in 1915, '20, '25 & '30.)
5s '10 A-O $20,000c___Oct 1 1940
†City-Jail Bonds.
5s '14 J-J $20,000c___Jan 1 1934
†High-School Bonds.
   $20,000c__May 1 1934
   (Red. aft. May 1 1924)
5s '14 M-N   30,000c__May 1 1944
   (Red.aft.May 1 1929)
BOND. DEBT Apr 3 '15_ $385,600
Water bonds (included)__ 120,000
Notes outstanding Jan 1 '15_ 7,500
Cash in treasury_____ 63,187
Assessed val. '14(2-5 act.)_ 3,869,174
Value of city property__ 900,300
Total tax (per $1,000) 1914__$20.00
* Exempt from taxation.
Int. on bonds marked (§) at People's Nat. Bank of Lynchburg; (†) City Treas. office or at Dominion Nat. Bank, Bristol; others at Dominion Nat. Bank, Bristol.

BRUNSWICK COUNTY.
Lawrenceville is the county seat.
Refunding Bonds.
5s '15 J-J {$56,000c.Jan 1 '19-'45
   {1,000c.___Jan 1 1946
Totaro Magisterial Dist. Bonds.
5s '12 ann $47,000_____
($3,000 yearly beginning 1914.)
Powellton Magisterial Dist. Bonds.
5s '12 ann $31,000_____
($3,000 yearly beginning 1914.)
GEN. CO. DT. Apr '15_ 57,000
Dist. bonded debt (add'l)
Oct 1914_____ 82,000
Assessed {County '14___4,923,976
val. {Totaro Dist.'13 966,080
{Powellton Dist.'13 576,120
Population of county in 1910_19,244
INT. at County Treasurer's office.

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.
Refunding Bds. (red. beg. in '17).
4½s'07 M-S $56,000c_____1937
BOND. DEBT Apr 1915_ $56,000
Assessed val. '14 (½ act.).9,250,000
State & co. tax (per M) 1914__$13.00
Population in 1910_____23,043
INTEREST is payable at Mercantile Tr. & Dep. Co., Balto., Md.

CHARLOTTESVILLE.
Charlottesville is the county seat of Albemarle County. Inc. July 1 1888. Bonds exempt from city tax.
Refunding Bonds.
4½s'06 J-J $142,000c___Jan 1 1936
†Subject to call after Jan 1 1926.)
5s   J-J $3,000c___Jan 1 1925
Water Bonds.
5s   A-O $12,000c___Apr 1 1938
(Subject to call after Apr 1 1908.)
Refunding Water Bonds.
4s   A-O $12,000c___Apr 1 1938
Reservoir (Red. 10 yrs. from issue.)
4½s'07 J-J $160,000c___Jan 1 1947
4½s'08 M-S 34,000c___Sept 1 1948

Street Bonds
4s   J-D $80,000c__June 1 1943
(Subject to call after June 1 1913.)
Gas-Plant Bonds.
4s '12 J-J $20,000 ____1915-1925
Refunding Sewer Bonds.
5s '14 M-N$59,500c___Nov 1 1934
Refunding School Bonds.
5s '14 M-N$18,500c___Nov 1 1934
Refunding Street Bonds.
5s '14 M-N$11,500c___Nov 1 1934
BOND. DEBT Jan 2 '15_ $540,500
Floating debt_____ 15,000
Sinking fund_____ 118,647
Assess. val. '14 (2-3 act.)_4,625,204
Total tax rate '14 (per $1,000) '13_$16 75
Population in 1910_____6,765
INT. on bonds of 1906 in Baltimore; on other bonds in Charlottesville.

CHASE CITY.
This city is in Mecklenburg Co.
Inc. 1873. Population 1910, 1,662.
Water (Int. at Treas. office).
5s '12 A-O $15,000c.Oct 1 '22-27-32
Sewer (Int. at Treas. office).
5s '12 A-O $20,000c___Oct 1 1942
BOND. DEBT Oct 1 '13___$68,000
Water debt (included)_____ 25,000
Sinking fund_____ 1,400
Assess. val. '12 (3-5 act.)_ 908,751
Total tax rate (per $1,000) '12 $33.00

CHATHAM.
This city is in Pittsylvania County.
Inc. in 1882. Pop'n 1910, 1,113.
School Bonds.
5s '06 $3,000_____1936
   (Redeemable beginning in 1916.)
5s '10   3,000_____1940
Street Bonds.
5s '10 $3,500_____1940
5½s'12 J-D 20,000____June 1 1942
(Subject to call begin. June 1 1927.)
Water and Sewer Bonds.
5½s'12 J-D $10,000____June 1 1942
(Subject to call begin. June 1 1927.)
Water Bds (Red. begin. in 1916).
5s '06 $17,500_____1926
BOND. DEBT Apr 1915__ $56,500
Water debt (included)____ 17,500
Assessed valuation 1914__ x702,480
(Assessm't at 2-3 act. val, except on $218,520, which is assessed at actual value)
Total tax rate '14 (per $1,000) $20.50

x Less money and deposits, which under new law are not taxable, except by State.
INT. on 5½s at Bank of America, N. Y. City; on 5s at City Treas. office

CLIFTON FORGE.
This city is in Allegheny County.
Bridge Bonds.
-s $20,000____Jan 1 1921
Street and Sewer Bonds.
-s $30,000____May 1 1922
-s   23,000.June 1 '25 & '35
-s   15,000____July 1 1932
-s   75,000____Apr 1 1937
School & General Impt. Bonds.
-s $65,000____Aug 1 1940
* Water-Works Bonds.
5s '12 J-D$190,000____June 1 1942
(Subject to call any interest period on and after June 1 1927.)
GEN. BD. DT. Apr 1915_ $418,000
Water bonds (incl)_____ 190,000
Sinking fund Sept 1914___ 16,000
Assess.val.Sept'14 (½ act.)_2,706,152
Total tax rate (per $1,000) '14 $22 00
Population in 1910_____5,743
INT at Chase Nat. Bank, N. Y.

CULPEPER COUNTY.
Culpeper is the county seat.
Magisterial District Bonds.
Stevensburg Dist_____$55,000
Catalpa Dist_____130,000
Salem Dist_____36,000
TOTAL DEBT Apr 1915___221,000
Assess. val. of county '14_55,500,000
State&Co.tax(per $1,000)1910$18.00
Population of County 1910__13,472
INT. at County Treas. office.

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.
4s '05 J-J $30,000c_____Jan 1935
Internal Impt. (Water).
4s '05 J-J $70,000c_____Jan 1935
Street Bonds.
5s '92 A-O $15,000r__Jan '22 & '23
5s '94 M-S 7,500r____Sept 1924
4s '99 J-J 100,000c___July 1929
4½s'01 F-A 10,000c___Feb 1931
4s '05 M-S 50,000c___Sept 1 1935
4½s'11 A-O 30,000c___Oct 1 1941
5s '11 M-N 5,000c___Nov 1 1916
Sewer Bonds.
5s   M-N$10,000c___May 1 1917
Sewer & Gas Works Bonds.
5s '87 M-N $60,000c___May 1 1917
Neapolis Water-Works Bonds.
5s '94 J-D $30,000c___June 1924
Bridge Bonds.
5s '86 A-O $50,000c___Oct 1916
Street and Bridge Bonds.
4s '10 J-J $95,000c___Jan 1940
Fire Protection Bonds.
4s '02 M-N $10,000c___May 1932
Refunding Bonds.
5s '92 J-J $20,000c___Jan 1923
4s '95 J-J 100,000c___Jan 1925
4½s'98 M-S 100 000____Jan 1928
4s '01 J-J *160 000c___July 1931
4s '01 M-N 60,000c___Sept 1931
4s '05 J-J 74,000c___July 1 1935
4s '06 J-J 25,000c___Jan 1 1936
5s '11 J-J 20,000c___Jan 1941
4½s'12 F-A 50,000____Aug 1 1942
5s '14   25,000____Nov 1 1944
Paving & Water Impr. Bonds.
4s '02 M-S $10,000c_____Mar 1932
Water Power & Light Bonds.
4s '00 M-N$60,000c_____May 1930
Electric Light Bonds.
4½s'11 $150,000c____Oct 1941

BOND. DEBT Oct 16 '14 $1,481,500
Water & light bds. (incl.)___ 513,500
Value of city prop'ty 1913 2,900,000
Assess.val.'13'14(¾act.) $17,535,686
Total tax rate (per $1,000) '11 $17.50
Population in 1910_____19,020
* $10,000 of this issue is for water.
§ $13,500 of this issue is for water and gas.
OPTIONAL.—All the 5% bonds (with exception of $50,000 due in 1916) are subject to call ten years after their date of issue.
TAX-EXEMPT.—All 5, 4½ and 4% bonds are exempt from city tax.
INTEREST is payable in Danville and all coupons are tax-receivable.

DINWIDDIE COUNTY.
Dinwiddie is the county seat.
Road Bds (Red. beg. in 1930).
6s '10 Nov $100,500c___Nov 1 1940
BOND. DEBT Apr 1 '15_ $100,500
Assessed valuation 1914__ 4,766,634
State&Co.tax (per $1,000) '13_$15.00
Population in 1910_____15,442
INT. at County Treasurer's office.

FARMVILLE.
This town is in Prince Edward Co.
Inc. in 1859. Pop'n 1910, 2,974.
Railroad Bonds.
6s '89 A-O $50,000c_____1919
*Electric-Light Bonds.
5s '05 J-J $15,000c_____1920
*Refunding Bonds.
4s '01 J-J $4,500c_____1931
*Sewer Bonds.
5s '11 J-J $15,000c_____1931
*Water Bonds.
5s '11 J-J $50,000c_____1931
BOND. DEBT May 13 '15_$134,500
Assess. val. '13 (¾ act.)___1,591,620
Total tax rate (per $1,000) '13_$17.50
*Exempt from town taxes.
INT. at First Nat. Bank, Richmond, and in Farmville.

FRANKLIN COUNTY.
County seat is Rocky Mount.
Pop'n 1910, 26,480.
Refunding (Part every 5 years).
5s '09 J-J $98,000c___Jan 1 '19-'39
GEN. BD. DT. Apr 2 '15_ $98,000
Assess. val. '14 (2-5 act.)__3,500,000
State&Co. tax(per$1,000)'14-$18.00
INT. at 1st Nat. Bk., R'ky M't.

FREDERICKSBURG.
This city is in Spottsylvania Co.
Inc. 1727. Pop'n 1910, 5,874.
*Bridge Bonds.
4s '00 J-J $25,000c___July 2 1920
Electric-Light Bonds.
4s '01 J-J $10,000c___Jan 2 1931
Gas Works Bonds.
4s '00 J-J $24,500c___Jan 2 1920
Refunding Bonds.
4s '06 M-N $119,200c_May 1 1936
Sewer Bds. (Red. beg. in 1915).
4s '01 A-O $16,500c___Apr 1 1931
Street & Sewer (Red. beg. in'11)
4s '01 A-O $17,300c___Apr 1 1931
Water Bonds.
4s '05 J-J $21,000c___Jan 1 1919
Water and Gas Bonds
4s '05 A-O $20,000c___Apr 1 1935
Normal School Bonds.
4s '10 J-J $14,500c_____1940
(Subject to call.)
Public-School Bonds.
4s '08 J-J $14,500c_____1938
GEN. BONDS Apr 1 '15_ $282,500
Sinking fund April 1914___ 8,434
Assess. val. '14 (real & per.)3,428,705
Total tax rate (per $1,000) '14_$15.50
*These bonds are secured by a deed of trust on iron bridge across Rappahannock River at Fredericksburg. Water, gas and electric-light bonds are secured in same manner as the water, gas and electric-light plants.
INT. at City Treas. office. All bonds exempt from city taxes.

GREENSVILLE COUNTY.
Emporia is the county seat.
Road Bonds (Red., Dec. 1 1919).
5s   Jan $80,000___Dec 1 1943
*Refunding A. & D. RR. Bonds.
5s '14 Jan $40,000___May 1 1944
(Subject to call aft. 10 yrs. fr. issue)
TOTAL DEBT Apr 5 '15_ $120,000
Assessed valuation 1913_ 2,555,000
State & co.tax (per $1,000)'13_$17.50
Population in 1910_____11,890
* Int. at County Treas. office.

HAMPTON.
This city is in Elizabeth City Co.
Street, Sewer & Bridge Bonds
5s '09 J-J $100,000c___July 1949
4½s'04   25,000c___Feb 1944
4½s'09   30,000c___May 1940
5s '01   15,000c___Feb 1941
TOTAL DEBT Jan 13 '15_ $170,000
Sinking fund Nov '14____ 21,893
Assess. val. '14 (½ act.)__3,308,218
Total tax rate (per $1,000)'13_$17.50
Population in 1910_____5,505
INT. payable at City Treas. office.

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).
4s '04 F-A $50,000c___Aug 15 1934
Funding Bds. (Red. July 1 1914).
5s   J-J $67,400c___July 1 1924
Water Bds. (Red. beg. 1917).
5s   M-N $37,000c___Nov 1 1927
Ref. Light (Subject to call).
5s '10 M-N$16,000c___May 2 1920
School, Fire & Impt. Bonds.
5s '11 J-D $75,000c___Dec 1 1941
BOND. DEBT Apr 1915_ $255,400
Assess. val. '14 (½ act.)__3,945,571
Total tax rate (per $1,000) '14 $13.00
INT. payable at Treasurer's office.

LAWRENCEVILLE.
This town is in Brunswick County.
Water, Light and Sewer Bonds.
5s   J-J $50,000.Apr 1 '22, '32, '42

High-School-Building Bonds.
5½s J-J $12,000_____
TOT. BD. DT. Apr 1 '15_ $62,000
Sinking fund Sept 29 '14__ 5,500
Assess. val. '14 (½ act.)__ $824,550
Total tax rate(per $1,000) '14-$20.50
Population in 1910_____1,733
INT. at town treasury.

LEE COUNTY.
Jonesville is the county seat.
Road Bonds.
5s '11 J-J $364,000c__Jan 2 '16-'41
-s '14   46,000_____
BOND. DEBT Mar 25 '13_ $364,000
Assessed val. '12 (1-3 act.) 5,267,313
Population in 1910_____23,840

LEXINGTON.
This town is in Rockbridge Co.
Water-Works Bonds.
4s '12 $65,000_____
BOND. DEBT Nov 13 1912 $175,000
Assessed valuation 1912__1,833,380
Tax rate (per $1,000) 1912__$10.06
Population in 1910_____2,931

LYNCHBURG.
This city is in Campbell County.
Inc. Jan. 10 1805. Pop'n '10, 29,494.
Public Improvement Bonds.
3½s '01J-J $100,000§r__Jan 1 1932
4½s'09 J-J 400,000c___July 1 1939
4½s'12 J-J †550,000c___Jan 1 1946
Permanent Improvements.
5s '92 J-J $49,500c___July 1 1926
(Subject to call.)
5s '95 J-J $10,000§r__Jan 1 1930
4s '00 J-J 17,000§r__July 1 1930
Refunding Bonds.
4½s '97J-D $425,000*___June 1 1927
4s '00 M-S 186,000c___Mch 16 1935
4s '04 J-J 200,000§r___Oct 1 1934
4½s   M-S 14,000c___Mar 1 '16-'17
4½s'14 J-J 150,000c___Jan 1 1948
School Bonds.
3½s '98J-J $30,000§r___July 1 1928
Va & Tenn. RR Bonds.
6s '71 J-J $10,100 ____1915-1931
Water Bonds.
4s '81 J-J $99,000§r___Nov 1 1915
4s '04 F-A 500,000c___Aug 1 1938
4½s'07 F-A 100,000§c___Aug 1 1941
BOND. DEBT May 1 '15 32,938,600
Sinking fund_____ 404,399
Value of city prop., 1914_ 2,359,302
Assessed valuation, real_19,434,177
Assessed val., personal__17,200,967
Total value '14 (3-5 act.)_36,635,144
Total tax rate(per $1,000) '14_$15.00
* Int at Merc. Tr. & Dep. Co., Balto.; § U. S. Mtge. & Tr. Co., N. Y.; others at City Treas. office.
TAX-EXEMPT.—Bonds marked § are exempt from city tax.
DEBT LIMITATION.—City's debt is limited by its charter to 10% of taxable values, as shown by books of Commissioner of the Revenue.

MARTINSVILLE.
This town is situated in Henry Co.
Inc. in 1875. Pop'n 1910. 3,368.
Water (Int. at Treas. office).
5s   J-D $30,000c_____1928
Impt. Bonds (Int. at Treas. office).
6s   J-D $17 400c_____1940
Elec. Plant (Int. at Treas. office).
5s '05 J-J $30,000c___Jan 2 1930
5s '05 J-J 30,000c___May 1 1930
5s '06 J-J 12,000c___Jan 2 1940
6s '11 J-J 35,000c___Jan 5 1945
Railroad (Int. at Treas. office)
4s $46,000c_____1928
BOND. DEBT Apr 7 '13_ $175,400
Sinking fund_____ 2,000
Assess. val. '12 (1-3 act.)_1,346,476
Total tax rate (per $1,000) '13 $22.50
Coupons are tax-receivable.

MECKLENBURG COUNTY.
County seat is Boydton.
Atlantic & Danville RR.
4s   Sept $88,858c___Sept 1 '15-'20
Road Bonds.
5s   May $98,077.May 1 '16-'40
5s '12 222,234.May 1 '16-'44
TOTAL DEBT Apr 1915_ $430,000
Ass'd val.'14(1-3to2-5act.)_6,823,650
State and county tax (per $1,000)
1913_____$13.50 to $21.50
Population in 1910_____28,956
INT. at Co. Treas. office.

NEWPORT NEWS.
This city is in Warwick County.
Inc. Jan. 16 1896. Pop'n '10, 20,205.
*Bridge Bds (Red. beg. in 1918).
1½s '98 A-O $40,000c_____1928
Street Bonds.
4s '99 F-A $90,000c_____1929
(Subject to call beg. in 1919.)
4s '01 M-N $100,000c___Nov 1 1941
4½s'03 M-N $36,000c___Nov 1 1943
4½s'08 J-D 100,000c___June 1 1948
Refunding Bonds.
4s '01 M-N $25,000c___Nov 1 1941
*Sewer, School & Jail Bonds
4s '08 A-O $140,000c___Apr 1 1928
(Subject to call after Apr 1 1918.)
School Bonds.
4s '01 F-A $80,000c___Feb 1 1941
5s '14 J-J 40,000c_____1924
4½s'13 J-J $250,000c___Feb 1 1953
Harbor & Pier-Construction.
BOND. DEBT May 1915 $921,000
Sinking fund_____ 66,857
Assessed val. (real)____$9,551,900
Assessed val. (personal)_2,527,560
Total valuation 1914____12,079,460
True value (est.)_____30,000,000
Total tax rate (per $1,000) '13 $16.00
* Int. at Bank of N. Y., N. B. A.; on others at City Treas. office.

NORFOLK.
This city is in Norfolk Co. Inc. Sept. 1736. Town of Berkely annexed Jan. 1906 and 9th and 10th Wards in 1911. Bonds exempt from city taxes. Pop'n 1910, 67,452.
Refunding Bonds.
4½s'15 J-D $500,000c.June 1 1945

NORFOLK (Concluded.)

General Purposes.

5s	A-O	$115,000c&r..Apr 1 1923
5s	M-N	100,000c...Nov 1 1924
4s	J-D	50,000c....June 1 1926
5s	M-S	29,500c....Sept 1 1926
4s	A-O	78,000....Oct 1 1934
4s	J-J	90,000c....Jan 1 1934
4s	M-N	40,000c&r..Nov 1 1936
4s	J-J	302,000c....Jan 1 1937
4s	M-S	149,000....Mch 1 1936
4s	J-J	180,000....Jan 1 1939
4s	M-S	60,000....Mch 1 1939
4½s'10	J-J	731,000c....July 1 1940
4½s'11	A-O	120,000c....Apr 1 1941
4½s'11	M-S	345,000c....Sept 1 1924

Appreciation Bonds.

4½s'15	M-N	$123,000c....May 1 1945

Water Bonds.

4½s'15	M-N	$75,000c....May 1 1945

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
4½s'10	J-J	115,000....July 1 1940
4½s'11	A-O	250,000c....Apr 1 1941
4½s'12	M-S	20,000c....Sept 1 1942

Park Place Improvement Bonds

4½s'15	M-N	$45,000c....May 1 1945

Atlantic City Ward Bonds.

5s	J-J	$54,000....July 1 1922
5s	A-O	15,000....Oct 1 1922
4s	J-J	5,000....July 1 1924
5s	J-D	6,000....June 1 1926
4s	M-N	52,000....Nov 1 1928
4s	J-D	180,000....Dec 1 1928
4s	M-N	50,000....Nov 1 1929
4s	M-N	40,000....May 1 1931
4s	J-J	460,000....July 1 1932
4s	A-O	20,000....Oct 1 1934

Water Bonds.

5s	M-N	$50,000c...May 1 1915
5s	J-J	60,000c...July 1 1921
4s	M-N	250,000c...Nov 1 1928
4s '04	A-O	165,000c...Oct 1 1934
4s	M-S	50,000...Mch 1 1938

Brambleton Ward Bonds.

5s	M-S	$7,000c...Sept 1 1919
5s	M-N	4,000r...Nov 1 1920
5s	M-N	20,000c&r..May 1 1921
5s	F-A	20,000c...Feb 1 1922
5s	M-S	20,000c...Sept 1 1922
5s	F-A	20,000c...Feb 1 1924
5s	M-S	20,000c&r..Sept 1 1924
4s	M-N	170,000c...Nov 1 1929
4s	M-N	105,000c...May 1 1931
4s	M-S	20,000c...Sept 1 1930

Paving and General Purposes.

5s	M-N	$55,000c&r. May 1 1916
5s	J-D	14,000c...June 1 1916
5s	M-S	37,500c&r. Sept 1 1917
5s	J-D	35,000c&r..Dec 1 1917
5s	J-D	70,000c...June 1 1918
5s	M-N	79,000c&r..Nov 1 1919
5s	M-S	145,500c...Mch 1 1922
4s	M-N	173,000c...Nov 1 1929
4s	M-S	50,000c&r..Sept 1 1930
4s	M-N	15,000c...May 1 1931
4s	J-J	84,000c...July 1 1932
4½s	A-O	40,000c...Jan 1 1944

Market House Building and Site.

5s	M-S	$575,000c&r. May 1 1910
5s	M-N	70,000c&r..Nov 1 1920

Renewal Bonds.

6s	J-J	$1,000r....July 1 1933
4s	M-S	96,500c&r..Mar 1 1922
5s	J-D	189,000c&r..June 1 1923
5s	J-D	105,000c&r..Dec 1 1923
4s	M-N	77,000c...Nov 1 1928
4s	M-N	151,000c...Nov 1 1929
4s	M-S	200,000c...Sept 1 1930
4½s'11	A-O	320,000c...Apr 1 1941
4½s	J-D	110,000c...June 1 1943

Park Bonds.

5s	A-O	$114,000c...Oct 1 1922
4s	J-J	21,000c...July 1 1933

Street Bonds.

4½s'11		$27,000c....Feb 1 1941

Berkley Ward Bonds.

6s	J-J	$25,000c...July 1 1926
6s	J-D	25,000c...June 1 1927
6s	J-J	25,000c...Jan 1 1930
5s	M-S	35,000c...Mch 1 1930
5s	F-A	40,000c...Feb 1 1931
5s	M-S	50,000c...Mch 1 1920
5s	Mch	25,000....Mch 1 1922
5s	July	5,000...July 1 1922
4s	J-J	52,000....Jan 1 1939
4s	J-J	25,000....Jan 1 1939
4½s'10	J-J	12,000c...July 1 1940

Ninth Ward Bonds.

4½s'12	M-S	$256,000c....Sept 1 1942

Tenth Ward Bonds.

4½s'12	M-S	$214,000c....Sept 1 1942

Jail Bonds.

4s	M-N	$75,000c...May 1 1931

Cemetery Site Bonds.

4s	M-S	$53,000c....Sept 1 1936

Crematory Bonds.

4s	M-S	$30,000....Mch 1 1938

School Bonds.

4s	F-A	$21,000....Aug 1 1938

Refunding Water Bonds.

4s	M-N	$400,000c&r..May 1 1931
4½s	M-N	90,000....May 1 1944

Certifs of indebtedness 6% $500,000
Past-due bonds............ 3,550
Assessed valuation, real..54,664,910
Assessed val., personal..16,423,440
Total assessed val...1914. 71,088,350
(Assessment on real estate about 2-3 actual value.)
City tax rate (per $1,000) '14..$16.50
Park Place tax (per $1,000)'14 $17.00

	Jan. 1 '15.	Jan. 1 '14.
Tot. bond. dt.	$9,452,170	$9,143,550
Sinking funds	1,351,693	1,240,308
Net debt	$8,100,477	$7,903,242
Water debt (incl. above)	*$1,065,000	*$1,065,000

*Of this amount $165,000 is not counted as against the bond-issuing capacity of the city by authority of Acts of Assembly 1901-1902.

INT. on 1915 bonds at City Treasurer's office.

CITY PROPERTY.—The fixed assets of the city were reported on Jan. 1 1915 as follows: City, $9,320,-169,42; water, $2,685,682.59 and Park Place Ward, $1,013,341.61 making a total of $13,019,193.62 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 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-an	$70,000............1930
5s '12		121,600............1932

Road Bonds

4½s 08	J-J	$200,000c....July 1 1928

Road and Bridge Bonds.

4s '10	s-a	75,000............1930

GEN.BD.DT.May 1 '15.. $275,000
Sinking fund Oct 1914.... 50,000
Sch. bd. dt. May '15(add) 223,200
Assessed valuation 1914..27,766,698
State & Co. tax (per $1,000) '14
$11.50 to $13.50
Value of county property..$1,000,000
Population in 1914.........52,744
INT. at Co. Treas. office or at Merchants' & Planters' Bk of Norfolk
§Exempt from county taxation.

PETERSBURG.

Petersburg is in Dinwiddie Co. Inc. 1784. Pop'n 1910, 24,127. Bonds are exempt from city tax.

City Fund & Floating Debt.

5s '88	M-S	$55,000r....Sept 1 1923

Funding Bonds

5s '96	M-N	$58,000c....May 1 1936

Street Improvement

3½s'96	J-J	$75,000c....Jan 1 1941

Sewer, Water-Pipe & Sidewalk.

4s '05	M-N	$75,000c....Aug 1 1945

Roadway Bonds.

4s '06	M-N	$75,000c....Nov 1 1946
4½s'14	M-S	80,000c....Sept 1 1954

Water Improvement

5s '94	F-A	$80,000c....Feb 1 1944

Street and Water-Main Bonds.

4s g'09	M-N	$150,000c....Nov 1 1949

Refunding Bonds.

5s '89	F-A	$297,500c....Aug 1 1929
5s '95	J-J	194,500c....July 1 1935
4s '03	M-N	190,000c....May 1 1943

School Bonds.

4s g'09	M-N	$80,000....May 1 1940

Colored Public School.

4½s'12	M-S	$100,000....Sept 1 1954

Permanent Impt. Bonds.

4½s'12	A-O	$300,000c....Oct 1 1952

BOND. DEBT April 1915 $1,730,000
Sinking fund............ 505,737
NET DEBT April 1915.. 1,224,263
Assess. val. '14(abt.act.).20,882,355
City tax rate (per $1,000) '13 $14.00
Bonds carry tax-receivable coup.

INTEREST on refunding 5s payable in Baltimore at Merc. Tr. & Dep. Co., other 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		$76,000c.....Mar 1 1916
5s '14	J-J	100,000....Jan 1 1948

BOND. DEBT April 1915 $176,000
Assessed valuation 1914..11,432,504
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	$150,000c....Jan 1 1920

Building Bonds

5s '94	M-S	$35,000....Sept 1 1924

Ferry Bonds

5s '97	J-J	$25,000c.....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	139,000....Jan 1 1930
4s '00	J-D	13,500....June 1 1930
4s '01	J-D	11,500....June 1 1931

Street Bonds

4½s'10	F-A	$125,000c....Aug 1 1940
4½s'12	A-O	100,000c....Oct 1 1942

Paving and Street Bonds.

4½s'08	J-J	$30,000c....July 1 1938

School Bonds.

4s '06	A-O	$12,000....Oct 1 1936
4½s'08	J-J	30,000....July 1 1938
4½s'10	F-A	50,000c....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
4½s'08	J-J	110,000c....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

Paving and Grading.

4s '01	M-S	$50,000....Mch 1 1931
4s '02	A-O	25,000....Apr 1 1932
4s '02	A-O	25,000....Apr 1 1932

Sixth Ward (Impt. Bonds).

4½s'10	F-A	$37,500....Aug 1 1940
4½s'12	A-O	87,500c....Oct 1 1942

Seventh Ward Bonds.

4½s'10	F-A	$37,500....Aug 1 1940
4½s'12	A-O	87,500c....Oct 1 1942

BOND. DEBT Apr 3 '15.$1,666,200
Assets,cash,notes&prop'ty 2,990,501
Assess. val. (personal).... 2,207,706
Assessed val. (real).....10,523,821
Total valuation 1914.....12,751,527
City tax (per $1,000) 1914....$14.50
School tax (per $1,000) 1914... 3.00
Population in 1910 (Census)...33,190

DEBT LIMITATION.—This city's debt is limited by law to 18% of the real estate valuation.

PULASKI.

This city is in Pulaski County. Incorp. Feb. 24 1886. Bonds are exempt from town taxes.

Court-House Bonds.

6s	J-J	$25,000c 1920

Water Bonds.

5s	J-J	$40,000c 1940

Electric Light and Water.

5s	J-J	$45,000c 1930

School Bonds.

5s	J-J	$10,000c 1930

Sewer Bonds.

5s '13	A-O	$49,000....Oct 1 '15-'43

Street-Improvement Bonds.

5s '15	F-A	$80,000............1945

BOND. DEBT Apr 7 1915.. $250,000
Sinking fund............ 15,000
Assessed valuation......1,500,000
Real value (est.).........5,000,000
Total tax rate (per$1,000)'14..$13.50
Population in 1914.........4,807
INT. at Chase Nat. Bank, N. Y.

PULASKI COUNTY.

Pulaski is the county seat.

School Bonds.

5½s		$58,000..Jan 1 '21-'46

Road Bonds (part every 5 years).

5½s'19	F-A	$79,000c..Feb 1 '20-'40
5½s'12	J-J	170,000c..Jan 1 '23-'40

TOTAL DEBT April 1915.. $228,000
Sinking fund............ 6,000
Assess. val. '14 (1-3 act.).5,500,000
State&Co. tax (per $1,000) '14 $14.00
Population in 1910........17,218
INT. at County Treasurer's office.

RADFORD.

This city is in Montgomery Co. Inc. Feb. 1892. Pop'n 1910, 4,202. Bonds are exempt from city taxes.

Bridge and Street Bonds.

6s	J-J	§$41,500c 1923
4s	J-J	1,000c ....——

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 3 1915..$138,500
Sinking fund............ 20,000
Assess. val. '14 (½act.)..2,077,056
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 Nov. 5 1914.

Bonded Debt.

5s	A-O	$1,000r.......Oct 1923
5s	J-J	77,200r...Jan '20 & '21
5s	J-J	140,000r.......Jan 1922
5s	J-J	625,350r....July '21-'22
4s	J-J	229,300r..Jan '20 & '21
4s	J-J	248,000r...Jan '22 & '23
4s	J-J	244,650r...Jan '24 & '25
4s	J-J	452,450r..Jan '26 & '27
4s	J-J	751,500r...Jan '28 & '29
4s	J-J	31,000r.......Jan 1 1930
4s	J-J	199,400r.July '20 & '21
4s	J-J	96,525r.July '22 & '23
4s	J-J	708,050r.July '24 & '25
4s	J-J	340,000r.July '26 & '27
4s	J-J	150,000r.......July 1929
4s	J-J	589,000r.......Jan 1938
4s '04	J-J	334,600c&r...July 1938
4s '05	J-J	52,400r.......Jan 1939
4s '05	J-J	166,000r.......July 1939
4s '05	J-J	254,000c&r....Jan 1940
4s '06	J-J	612,500c&r...July 1940
4s '07	J-J	957,500r.......Jan 1941
4s '07	J-J	539,300c&r...July 1941
4s	J-J	350,000c&r....Jan 1942
4s '08	J-J	289,500r.......July 1942
4s '09	J-J	252,300r.......Jan 1943
4s '09	J-J	1,500,000c&r...July 1943
4s '11	J-J	1,400,000c....July 1 1945
4s '14	J-J	1,500,000c....Jan 1 1948
4½s'14	J-J	250,000...July 1 '21-'25

Public Improvement Bonds.

4½s'13	J-J	$531,000c....Jan 1 1940

Manchester Bonds (Assumed).

5s	M-S	$15,000c....May 1 1941

Water Bonds.

6s g	J-D	$60,000c...Dec 1 1918
4s '06	J-J	20,000c...July 1 1940

Refunding Bonds.

4½s	J-J	$120,000c....July 1 1930
4s '05	M-N	60,000c...May 1 1935

Manchester S. D. Bds (Assumed).

5½s	J-J	$40,000.......Various

Fairmount Bonds (Assumed).

6s	M-S	$45,000....Sept 1 1934

Henrico Debt Bonds (Assumed).

5s	J-J	$30,530....Jan 1 1936

Highland Park Bonds (assumed).

5s&5½s		$180,000.......Various

Highland Park S. D. (Assumed).

5s	J-J	$30,000.....Jan 1 1939

Brookland S. D. (Assumed).

5s	J-J	$15,000...Subj to call

Barton Hgts. Bonds (assumed).

5s '03	J-J	$15,000....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	25,000....July 1 1944

Ginter Park Bonds (assumed).

5s '14	J-J	$125,000....Dec 31 1948

No. Richmond Bonds (assumed).

6s '14	J-D	$85,000....June 1 1944

TOT. DEBT Mar 1 '15.$15,048,095
Sink. fd. & cash Feb 1 '15 3,199,460
Assessed valuation, real..102,271,165
Assessed val., personal.. 65,753,186
Total valuation 1914....168,024,352
City tax rate (per M) '14 $16.50&less
Population in 1915 (est.)... 155,090

CITY PROPERTY.—The city owns its water works, gas plant, electric-lighting plant, city hall, alms-house, market houses, school buildings, engine houses, parks, sewer system, &c., the aggregate value of which is $20,590,219.

TAX FREE.

All bonds are exempt from taxation by the city.

DEBT LIMITATION.—The city's debt is limited by its charter to 18% of the assessed valuation of real est.

ROANOKE.

Roanoke is surrounded by a county of the same name; while formerly a part of that county, it is now independent of same. Incorp. in 1884. Bonds are exempt from city taxes.

Railway.

6s '88	J-J	$100,000c ....July 1918

Public Building Bonds.

4½s'11	M-N	$230,000c...May 1 1941

Fire Department Bonds.

4s '06	J-J	$25,000c...Jan 1 1936
4½s'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
4½s'06	J-J	414,000c...July 1 1936

Street Improvement Bonds.

4s '06	J-J	$275,000c...Jan 1 1936
4½s'10	M-N	285,000c...May 1 1940

Sewer Bonds.

4s '06	J-J	$100,000c...Jan 1 1936
4½s'10	M-N	75,000c...May 1 1940

Park Bonds.

4½s'10	M-N	$100,000c...May 1 1940

School Improvement Bonds.

4½s'11	s-a	$120,000c............1941

BOND. DEBT Apr 1 '15..$1,856,000
Sinking fund Apr 1914.... 165,413
Assess. val. '14 (⅛ act.)..37,361,238
Total 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.

ROCKINGHAM COUNTY.

The county seat is Harrisonburg. County Bds. (Int. at Treas. office)

5s	J-J	$85,000c 1926-1927

(Subject to call $40,000 July 1 1916 and $45,000 Jan 1 1917.)

Refunding Bonds.

4s	J-D	$6,000c...J'ne 29 1916

Highway Bds. (Red. beg. in 1915).

6s '12		May $10,000c..May 15 1922

GEN. BD. DT. July 1 '15 $91,000
Highway bds (add'l)Oct'14 20,000
Assessed val. '14 (act.)...20,000,000
State&Co.tax(per $1,000) '14 $12.00
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 1910..4,790,063
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	§$34,000c 1920
5s	M-N	*19,000c 1931

Water and Improvement Bonds

5s	M-S	§$35,000c 1934

Light, Water Sewer & Impt. Bds.

5s	M-S	$50,000c 1937

TOTAL DEBT Aug 31 '14. $138,000
Sinking fund............ 18,177
Assessed valuation.......3,144,061
Total tax(per$1,000) 1914... 18.00
§ 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.

5½s	s-a	$33,800c........

Estillville Magisterial Dist. Bds.

5½s	s-a	$100,000c........

Johnson Magisterial Dist. Bds.

5½s	s-a	$33,300c........

Total dist. debt May 12 '15.$167,100
County has no bonded debt.

Assessed valuation	County.....	$4,066,595
	Fulkerson Dist.	353,972
	Estillville Dist.	1,055,347
	Johnson Dist...	381,963

SMYTH COUNTY.

Marion is the county seat.

Asylum Bonds.

5s		$4,000............

Court-House Bonds.

5s		$37,500............

Road District Bonds.

5s '14	A-O	$185,000c............
6s '12	J-J	50,000c....Jan 1 1942

(Subject to call beginning in 1927)

Road and Bridge Bonds.

5s '13	M-S	$90,000c............

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.

5s		$85,000............
4½s		20,000............

BOND. DEBT April 1915..$105,000
Assessed valuation 1914...3,400,000
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-an	$40,000c............1942

TOTAL DEBT April 1915.$122,000
Population in 1910.........9,935

STAFFORD COUNTY.

Stafford is the county seat.

Road & Bridge Impt. Bonds.

5s '12	J-J	$100,000c...July 1 1942

(Subject to call $20,000 on or after July 1 1922 and $20,000 every 5 years thereafter).

STAFFORD COUNTY (*Concluded.*)
BOND. DEBT Apr 1914_ $125,000
Sinking fund_____ 16,000
Assessed valuation 1913___1,384,034
Real value (estimated)___ _5,000,000
Population in 1910_____8,070
INT. in N.Y.C. or Fredericksburg.

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 30,000c___Jan 1 1937
Street (*Red. aft. 10 yrs. from iss.*)
5s '96 ____ $15,000c__May 1 1925
3½s'98 ____ 25,000c___July 1 1928
4½s '97 ____ 21,000c___May 1 1927
Electric-Light Bonds.
4s '13 ____ $2,500c___Nov 1 1943
(Subject to call after Nov 1 1923.)
5s '14 ____ $30,000c___Nov 1 1944
School (*Red. aft. 10 yrs. from iss.*)
4s '07 J-J $20,000c___Jan 1 1937
4s '13 ____ 15,000c___July 1 1943
Water (*Red. aft. 10 yrs. from issue*).
4s '09 ____ 10,000m___Nov 1 1939
Redemption Bonds.
5s '96 ____ $37,500c___Jan 1 1925
4½s '96 ____ 26,000c___July 1 1926
4½s '97 ____ 10,000r___July 1 1926
4½s'97 ____ $75,000c___May 1 1927
4½s'97 ____ $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.)
3½s'99 ____ $11,700m___Jan 1 1929
(Subject to call Jan 1 1909.)
3½s'99 ____ $10,500m__Jan 1 1929
(Subject to call Jan 1 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.)
Cave-in Bonds
4s '10 ____ $2,000m__Nov 1 1915
*Fire-Department Bonds.
4s '10 ____ $5,000m___Jan 1 1913
4s '12 ____ 5,000m___Jan 1 1914
4s '15 ____ 5,000m___Jan 1 1915
BOND. DEBT Apr 1 1915_ $675,200
Sinking fund_____ 175,450
Assessed val. 1914_____6,200,000
City tax rate (per $1,000) '14_$13.00
Population in 1910_____10,604
§ Red. after 10 years from issue.
m Manuscript bonds.
* Time extended by City Council
to 1917, 1922 and 1927, respectively.
The coupons are tax-receivable.

SUFFOLK.
This city is in Nansemond County.
Town established May 1742; formally
incorp. in Jan. 1808 and made a city
in Oct. 1910. Bonds are tax-exempt.
General Improvement Bonds.
5s s-an $11,250c&r 1915-'23-'24
Redemption Bonds.
4s s-a $20,000c _____1932
5s '10 J-J 30,000c___Aug 1 1920
Street Improvement Bonds.
4½s '06 J-J*$100,000c__July 2 1936
4½s'08 J-J 2,500r _____2008
Sewer Bonds.
4s s-a $15,000c _____1931
School Bonds.
5s '11 M-N $40,000c___May 1 1921
Street-Funding & School-Imp.Bds.
5s '12 F-A $40,000c___Aug 1 1942
BOND. DEBT Apr 2 1915_$258,750
Assess. val. '14 (3-5 act.)__4,942,464
Total tax (per $1,000) '13___$18.21
Population in 1910_____7,008
* Int. at Hanover Nat. Bank,
N. Y.; others at City Treas. office.

TAZEWELL COUNTY.
Tazewell is the county seat. The
bonds below are part of an authorized
issue of $625,000. Pop. '10. 24,946.
Roads (*Int. at Treas. office*)
5s g J-J $604,000 ____1916-1946
TOTAL DEBT Jan 1 '15___$604,000
As'd val.'14(1-3 to ⅓act.)_9,323,793
State&Co.tax(per$1,000)==
Clark Fork Dist _____$17.00
Jeffersonville Dist _____ 18.80
Malden Spring Dist_____ 18.80

WINCHESTER.
This city is in Frederick County.
Inc. April 2 1874. Pop. 1910 5,864.
Redemption Bonds.
4s J-J $45,800c___Jan 1 1924
(Subject to call after Jan. 1 1915.)
4s J-J $18,500c _____1925
Sewer Bonds.
4s J-J $49,000c___July 1929
Public-School Bonds.
4s J-J $3,500c _____1925
City-Hall Bonds.
4s A-O $26,000c _____1925
3½s A-O 8,000c _____1931
Handley Trustees Bonds.
5s ____ $25,000c___July 1 1917
BOND. DEBT May 11 '15_$190,800
Assess. val. '13 (3-5 act.)__5,166,006
Total tax (per $1,000) 1913 _$11.50
INTEREST is payable at Bank of
Winchester or at City Treas. office.

WISE COUNTY.
Wise is the county seat.
Road & Bridge (*Red. beg. 1931*).
5s '11 s-an$700,000c _____1941
MagisterialDist.Bds.(*Red.beg.'33*)
5s '13 s-an$260,000c _____1943
BOND. DEBT Apr 12 '15__$960,000
Assess. val. '14 (1-3 act.)_12,465,745
State & Co.tax(per $1,000)'13 $21.50
Population in 1910_____34,162
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:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n 1910.
Accomack County	$30,000	____	$6,622,169	____	36,650
Alleghany County	98,000	None	†7,774,476	†15.50	14,173
Ashland (T), Hanover County	58,000	None	†711,107	†10.00	1,324
Basic City, Augusta County	47,500	7,600	†561,444	†7.50	1,632
Bigstone Gap (T), Wise Co.	75,000	2,500	†800,000	†a12.50	2,590
Botetourt County	56,500	None	†7,250,000	†14.50	17,727
Charlotte County	65,500	____	4,670,814	____	15,785
Christiansburg (T), Montgomery County	50,000	____	$700,000	____	1,588
Clarke County	90,000	None	$3,010,000	$13.00	7,468
Colonial Beach (C), Westmoreland County	47,000	____	*420,688	____	721
Covington (T), Alleghany Co.	57,000	2,750	____	6.50	4,234
Culpeper (T), Culpeper Co.	39,500	3,710	*900,000	*6.50	1,795
Dickenson County	86,000	None	$3,800,000	$14.50	9,199
Fairfax County	50,000	____	†8,919,812	____	20,536
Franklin (T), Southampton Co.	48,000	None	____	____	2,271
Front Royal (T), Warren Co.	51,500	____	216,611	8.00	1,135
Graham (T), Tazewell Co.	67,000	____	$727,650	____	1,917
Halifax County	117,000	____	d6,027,271	13.00	40,044
Henry County	122,000	____	†37,883,500	†17.50	18,459
Manassas (T), Prince William County	75,000	____	†864,467	†5.00	1,217
Nelson County	35,000	None	*2,830,611	____	16,821
Norton, Wise County	55,000	1,000	†890,000	†9.00	1,866
Orange, Orange County	31,800	None	†250,000	†5.00	674
Page County	32,000	6,000	†3,500,000	†13.00	14,147
Patrick County	100,000	____	1,823,113	23.50	17,195
Phoebus (C), Lunenburg Co.	49,000	None	†846,000	†6.50	____
Pocahontas (T), Tazewell Co.	60,000	____	827,155	____	2,452
Pulaski School District No. 4.	58,000	None	2,397,047	____	____
Roanoke County	41,000	None	†7,773,280	*12.50	19,623
Tanners' Creek Sch. D. No. 6.	30,000	None	5,546,841	____	____
Vinton, Roanoke County	y50,000	____	____	____	____
Warrenton (T), Fauquier Co.	62,000	None	____	*6.50	1,422
Western Branch School Dist. (P. O. Norfolk)	66,000	____	6,631,047	2.00	____
Wytheville (T), Wythe Co.	85,000	None	$1,364,904	$10.00	3,054

(C) City. (T) Town. a Total tax. * 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 West Virginia.
ITS
DEBT, RESOURCES, &c.
Admitted as a State (Act Dec. 31 1862)_____June 20 1863
Total area of State (square miles)_____24,780
State Capital _____Charleston
Governor (term expires March 4 1917)_Dr. H. D. Hatfield
Secretary of State (term exp. March 4 1917)_Stuart F. Reed
Treasurer (term expires March 4 1917)_____E. L. Long
Auditor (term expires March 4 1917)_____J. S. Darst

LEGISLATURE meets biennially in odd years on the second Wednesday
in January; sessions are limited to 45 days, but may be extended provided
two-thirds of the members elected to each house concur.
TOTAL DEBT.—This State has no debt. In the settlement of the Vir-
ginia debt one-third was set apart as the share belonging to West Virginia,

but the latter refused to assume the same. In March 1911, however, the
U. S. Supreme Court held the State liable for a principal debt of $7,182,507
and left the question of interest for adjustment between the parties. V. 92,
p. 674.
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. The former special master
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. On Jan. 21 1915 the special
master filed his supplementary report, but both States took exception to the
same. The case is now being heard in the U. S. Supreme Court.
The amounts in the various State funds and in banks on Oct. 1 1914 aggre-
gated a1,115,475.65. In addition the State School Fund had invested
$977,800. 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 valu-
ation 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
for earlier years having been on a much lower basis.

Years.	Real Estate. $	Personal Property. $	Railroad Property, etc. $	Total. $
1914	680,175,806	281,059,898	317,730,786	1278,966,492
1912	633,747,633	239,236,206	295,028,819	1168,012,658
1910	601,187,043	235,795,169	282,845,961	1119,828,173
1908	489,854,269	207,290,111	240,088,339	937,232,719
1904	168,185,682	79,630,346	30,043,170	277,859,198
1900	158,563,206	59,775,064	22,976,974	241,313,244
1895	147,673,069	53,905,180	22,447,495	224,025,744
1890	121,202,365	48,725,222	17,237,766	187,165,353
1885	119,982,350	46,707,755	13,268,229	179,958,334
1880	105,000,358	34,622,399	7,368,983	146,991,740
1870	95,388,047	38,032,395	7,362,844	140,783,286
1867	86,894,702	32,597,938	6,568,103	126,060,743

TAX RATE.—The State tax rate (per $1,000) in 1914 for all purposes was
$1.00.
DEBT LIMITATION.—Provisions limiting the debt-making power of
the State and the various sub-divisions are found in Article X of the State
constitution of 1872; the sections pertaining thereto being as follows:
SECTION 4.—No debt shall be contracted by this State, except to meet
casual deficits in the revenue; to redeem a previous liability of the State, to
suppress insurrection, repel invasion, or defend the State in time of war;
but the payment of any liability other than that for the ordinary expenses
of the State shall be equally distributed over a period of at least twenty
years.
SECTION 6.—The credit of the State shall not be granted to, or in aid
of, any county, city, township, corporation or person; nor shall the State
ever assume, or become responsible for the debts or liabilities of any county,
city, township, corporation, or person, nor shall the State ever hereafter
become a joint owner or stockholder in any company or association in this
State or elsewhere, formed for any purpose whatever.
SECTION 7.—County authorities shall never assess taxes in any one
year the aggregate of which shall exceed ninety-five cents per one hundred
dollars valuation, except for the support of free schools; payment of indebt-
edness existing at the time of the adoption of this Constitution; and for the
payment of any indebtedness with the interest thereon created under the
succeeding section, unless such assessment with all questions involving the
increase of such aggregate, shall have been submitted to the vote of the
people of the county, and have received three-fifths of all the votes cast for
and against it.
[*Note.*—The legislature of 1904 passed a tax measure limiting county
levies after 1905 to 60 cents per $100 of valuation.
SECTION 8.—No county, city, school district, or municipal corpora-
tion, 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 prop-
erty 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 con-
tracted 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 2½ 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.
DECISION IN BOUNDARY SUIT.—The U. S. Supreme Court on
Feb. 21 1910 decided a suit started in 1890 over the boundary line between
this State and Maryland. The Court's opinion substantially sustains the
claims made by West Virginia. V. 90, p. 1930.

1910	1,221,119	1880	618,457	1850	302,313	1820	136,768
1900	958,800	1870	442,014	1840	224,537	1810	105,469
1890	762,794	1860	376,688	1830	176,924		

The proportion of the colored population was 4.19% in 1880, 4.39% in
1890 and 4.5% in 1900. In number blacks were 17,980 in 1870, 25,886 in
1880, 33,508 in 1890 and 43,499 in 1900.

CITIES COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.
*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.
6s g '08 Mch $143,000c__Mch 1 1928
BOND. DEBT Apr 3 '15_ $143,000
Assessed val. '14(¾ act.)_16,085,872
School tax (per $1,000) 1914 __$5.25
Population in 1914 (est.)___ 23,000
INT. at First Nat. Bank in Blue-
field or at Kountze Bros., N. Y.

BENWOOD UN. HIGH SCH. D.
A district in Marshall County.
High-School-Building Bonds.
5s '12 J-J $80,000c___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.
4s J-J $101,000c___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., Martinsb'g.

BLUEFIELD.
Bluefield is in Mercer County.
Inc. 1888. Population 1910. 11,188.
Street, Sewers, &c. (*Tax-exempt*).
4s Jan $35,000c _____1932
5s g '07 June 100,000c__June26 1937
5s '13 Nov 125,000c___Nov 12 1943
BOND. DEBT Nov 1914_ $260,000
Assess. val. '14 (¾ 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 '35*).
5s '13 J-J $150,000c___Jan 1 1943
BOND. DEBT Apr 2 '15_ 178,000
Assessed valuation 1914__13,567,934
INT. payable at McDowell Coun-
ty National Bank in Welch.

CABELL COUNTY.
County seat is Huntington.
Court-H'se & Bdge.(*Red.beg.'26*).
4½s'06 ann $80,000c _____1936
*Road (*Red. beg. 20 yrs. from issue*)
4½s'12 ann $180,000 _____1932
4½s'14 ____ 100,000 ___Jan 1 1944
BOND. DEBT May 11 '15 $360,000
Assess. val. '14 (abt. act.)_46,676,594
State & Co tax (per $1,000) '14 $3.00
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 '99 July $10,000c...July 25 1919
aStreet Bonds.
4s '02 Sept $70,000c....Sept 1 1922
(Subject to call after Sept. 1 1907.)
6s '08 Dec 120,000c.....Dec 1 1918
(Redeemable $30,000 each year and subject to call any time.)
Streets, Alleys and Levee.
5s '14 $465,000....1916-1924
dBridge Bonds (Red. beg. in 1925).
4s '05 Dec $60,000c....Dec 1 1935
Refdg. Bridge and Sewer Bonds.
4½s'07 J-J$250,000c...Jan 1 1941
(Subject to call after Jan 1 1927.)
4½s'08 Jan a$170,000c...Jan 1 1942
(Subject to call after Jan. 1 1918.)
dHospital Bonds.
6s '95 Sept $25,000c..Sept 26 1916
BOND. DEBT Apr 1915..$1,170,000
Sinking fund Jan 1 '14..... 200,000
Assessed valuation, real..22,347,970
Assessed val., personal... 8,695,340
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 ...$5.40
INT. on bonds marked (a) at Chase Nat. Bk., N. Y.; (b) Nat. Park Bk., N. Y.; ($) Charleston and (d) Citizens Nat. Bk., Charleston.

CHARLESTON IND. SCH. DIST.

Building Bonds.
4½s'02 May $50,000c...May 1 1932
(Subject to call after May 1 1907.)
6s .... $20,000c.......1927-28
(Subject to call after 1902-03.)
5s '13 J-J $300,000c...Jan 1 1947
(Subject to call Jan 1 1938)
4½s May $115,000c.........1937
(Subject to call after 1912.)
4½s'09 May $580,000c.........1942
(Subject to call after 1934.)
Refunding Bonds.
4½s. July $111,200 c........1929
(Subject to call after 1919.)
BOND. DEBT Apr 2 '15...$676,200
Sinking fund.............. 152,000
Assess. val. 1914.......33,616,808
School tax (per $1,000) 1914...$5.85
Population in 1915 (est)......30,000
§ 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 Jan$110,000c.....Jan 1 1944
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 $40,000c....July 1 1925
(Subject to call July 1 1910)
5s g '11 M-S$275,000c...Sept 1 1941
(Subject to call Sept. 1 1921.)
BOND. DEBT Apr 1 '15.. $315,000
Assessed valuation 1914..22,500,000
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. Boundaries of city were greatly enlarged in Jan. 1914. Commission gov't went into effect Jan. 1914. All bonds subj. to call.
1st Mtge. Water (Red. beg. 1910).
5s g'05 May $150,000c.....May 1 1935
Water Works Bonds.
-s '95 .... $15,000c.....Jan 1 1932
Water Works Extension Bonds.
5s g '10 .... $75,000c...Aug 1 1940
Water & Sewer Bds. (Series A).
-s '02 .... $358,000c...July 1 1936
Water Wks. & Refdg. (Ser. B).
-s '02 .... $...........1922
BOND. DEBT Apr 1 1915 $328,000
Floating debt Jan 1 1915.. 80,381
Sinking funds April 1 1915.. 33,332
Assess. val. '14(abt.act.)..18,294,242
Tax rate (per $1,000) 1914....$4.50
Population in 1910...........9,711
Population in 1915 (est.) ...16,000
INT. at City Treasurer's office.

FAIRMONT IND. SCH. DIST.

5s '03 June $$141,000c 1925
(Subject to call after June 1908)
5s '12 June$140,000c..June 1 1942
(Subject to call June 1 1927.)
BOND. DEBT Apr 3 1915 $281,000
Sinking fund.............. 15,203
Assess. val.(¾ act.) '14..15,871,167
School tax (per $1,000) 1914...$6.20
Population in 1915 (est.) 16,000
§ INT. at Sheriff's office in Fairmont; others at First Nat. Bank.

FAIRMONT UN. IND. SCH. DIST.

5s '12 Jan $25,000c...Dec 31 1945
(Subject to call Dec. 31 1921.)
BOND. DEBT Apr 26 '13...$50,000
Assessed valuation 1913 ..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).
4½s s-ann $65,610c....1915-1934
Water Bonds.
5s '11 M-S $90,000c...........1945
(Subject to call after 1921)
5s '12 July $90,000c..July 1 '22-'46

Electric Light Bonds.
-s .... $2,000 c............
BOND. DEBT July 1 1911..$85,000
Assessed val. '11 (¾ act.)..7,824,119
Total tax rate (per $1,000)'11..$4.50

GRAFTON INDEP. SCH. DIST.

4½s .... $16,500c....June 1 1931
4½s .... 32,500c.....July 1 1937
4½s .... 19,000c....Sept 1 1945
Building Bonds.
5s '14 J-J $110,000c....July 1 1948
(Subject to call begin. July 1 1924.)
BOND. DEBT Apr 29 '15.. $178,000
Sinking fund............... 24,595
Assessed valuation 8,337,164
INT. on 1914 bonds payable at Merchants' & Mechanics' Savings Bank of Grafton.

HANCOCK COUNTY.

New Cumberland is the county seat
Road Bds. (Red. beg. 1932).
5s g '12 M-N$125,000c....May 1 1946
5s '14 J-J 40,000c....July 1 1948
(Redeemable beginning July 1 1924.)
TOTAL DEBT Jan 1913...$125,000
Population in county, 1914...10,465
INT. at First Nat. Bank, Chester.

HUNTINGTON.

This city is in Cabell Co. Inc. Jan. 1 1872. Pop. 1910, 31,161.
*Fire-Equipment.
5s g '14 Oct $30,000c....Oct 1 1944
*City Building.
5s g '14 Oct $125,000c....Oct 1 1944
*Undergrade Crossing.
5s g '14 Oct $25,000c....Oct 1 1944
*Market-House Bonds.
5s g '14 Oct $10,000c....Oct 1 1944
*Police-Equipment.
5s g '14 Oct $5,000c....Oct 1 1944
Sewer Bonds.
6s '91 Oct $12,000c...Oct 1 1921
6s '93 Oct 25,000c...July 1 1923
6s '06 Jan 15,000c...Jan 1 1936
Paving Bonds.
6s '06 Oct $70,000c...Oct 1 1921
6s '93 July 50,000c...July 1 1923
6s '06 Jan 55,000c...Jan 1 1936
Fifth Series Bonds.
5s '09 J'ne $75,000c.....June 1 1939
Sixth Series Bonds.
5s '13 July $180,000c....July 1 1943
Street-Improvement Bonds.
5s '07 Nov $50,000c....Nov 1 1937
Incinerator Bonds.
5s '13 ann $20,000c.....July 1 1943
Fire Department Bonds.
5s '07 Nov $12,000c....Nov 1 1937
Building Bonds.
5s '09 ann $80,000c.....June 1 1939
Funding Bonds.
5s '07 Nov $80,000c......Nov 1 1937
Central City(Annexed June 1 1909).
5s '05 .... $23,000c.....Sept 1 1935
5s '07 .... 17,000c.....Aug 1 1937
GEN. BD. DT. Apr 1915.. $959,000
Assessment debt........... 163,200
Assessed val. '14 (4-5 act.) 37,842,025
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 $12,000c............1927
(Subject to call after 1907.)
4½s J-J $25,000c......Jan. 11, 1934
(Subject to call after Jan. 11, 1914.)
4s, Dec. $25,000c......Dec. 1, 1932
(Subject to call after Dec. 19, 1912.)
5s '14 A-O $90,000c......Apr 1 1924
[210,000c.Apr 1 '25-'44
Building Bonds.
5s '10 July $50,000c.....July 1 1930
Central City Bds (annexed J'ne1'09)
5s '05 .... $12,000c.....Sept 2 1925
BOND. DEBT Jan 1915.. $624,000
Sinking fund May 1914.... 14,000
Assessed valuation 37,005,100
School tax (per $1,000) '13-'14.$4.00
Value of school property...$500,000
Population in 1915 (est.) 42,500
INT. on $300,000 issue due 1944 at First Nat. Bank, N. Y.; others at National City Bank, N. Y.

JEFFERSON COUNTY.

County seat is Charlestown. Bonds are exempt from all but State taxes.
Railroad-Aid Bonds.
5s '87 .... $20,500c....Apr 23 1921
(Subject to call beg. Apr 23 1907.)
4s '97 .... *$80,000c.....Jan 1 1930
4s '05 .... *18,300c.....Oct 1 1938
4s '08 .... *49,700c.....Jan 1 1938
BOND. DEBT May 11 '15 $168,500
Assessed val. '14 (4-5 act.) 16,612,213
State & Co. tax(per $1,000)'14.$4.30
Population in 1910.........15,889
* Red. after 10 yrs. from issue.
INTEREST payable in Baltimore at Baker, Watts & Co. and Co. Treas.

McDOWELL COUNTY.

Welch is the county seat.
Big Creek Dist. Rd. (Taxable).
5s '15 M-N$165,000c...May 1 1935
(Subject to call after May 1 1935)
BONDED DEBT May 1915 $190,000
Population in 1910..........47,856

MARION COUNTY.

Fairmont is the county seat.
Fairmont Dist.(Red. beg. in 1933).
5s '13 M-S$300,000c...Sept 1 1943
Mannington Dist. (red. beg. '35).
5s '13 M-S$300,000c.Sept 19 1943
TOT. DIST. DT. Apr '14.. $700,000
Assessed (Fairm't Dist.19,198,243
val. 1913 (Mann'n Dist.14,067,037
INT. at office of County Court.

MARSHALL COUNTY.

Moundsville is the county seat.
Union District Road Bonds.
5s '13 Jan $50,000c...Jan 1 '23-'31

5s .... 75,000............
County has no bonded debt.
District debt Dec 1913...... $50,000
Population of county, 1910...32,388

MARTINSBURG.

This city is in Berkley County. Inc. in 1789. Pop'n 1910. 10,698.
Water Bonds.
4s .... July $97,500c....1934 &1937
5s .... Dec 40,000c.........1943
BOND. DEBT Jan 1915.. $137,500
Sinking fund.............. 7,000
Assess. val. '14 (¾ act.)..5,417,236
City tax rate (per $1,000) '14..$4.00
INT. at People's Trust Co., Martinsburg.

MERCER COUNTY.

Princeton is the county seat.
Roads (Red. beg. Apr. 15 1924).
5s '14 A-O$500,000....Apr 15 1944
GEN. BD. DT. Apr 21 '15 $500,000
Assess. val. '14 (abt. act.) 36,251,962
State&Co.tax(per $1,000)'14..$4.20
Population in 1910..........38,371
INT. payable in New York.

MORGANTOWN.

This city is in Monongalia County. First incorporated as a town about 1785; city charter Jan. 24 1901.
Sewer, Funding and Street.
5s '02 July $24,000c.....July 1 '15-26
(Subject to call after July 1 1912.)
5s '07 July 65,000c.July 6 '17-'36
Paving Bonds.
4½s'95 June$26,000c.beginning 1910
5s '01 ann 13,800c.........various
BOND. DEBT Apr 2 1915 $128,800
Assessed valuation 1914...14,113,570
Population in 1910...........9,150
INT. at Second Nat. Bank, Morgantown.

MORGANTOWN SCHOOL DIST.

All bonds are taxable.
5s '09 July $100,000c.July 1 '19-'37
5s '98 Aug 12,000c.........1918
5s '03 July 18,000c....1915-1923
5s '14 July 150,000c.July 1 '24-'44
BOND. DEBT May 1915 $280,000
Assess. val. '14 (¾ 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
TOT. BD. DT. May 10 '15 $106,900
Other indebtedness (add'l).. 6,634
Total assessed valuation....7,000,000
Tax rate (per $1,000) 1914....$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
6s .... Sept $15,000c.....Sept 1 1017
Park Bonds (Subject to Call.)
5s .... F-A $25,000c....Aug 1 1916
Funding and Improvement Bonds
4s .... A-O$100,000c......Oct 1 1923
(Subject to call after Oct 1 1913.)
Special Sewer Bonds.
5s .... Sept $15 000c...Sept 1 1917
Sewer and Street Bonds.
5s '15 J-J $200,000c.........1925
Paving & Sewer Bds. (Tax-ex'pt).
*4½s'13 J-D $200,000c..June 1 1923
Water Bonds.
4s '09 June$270,000c..June 1 1929
4s '12 June 100,000c...June 1 1932
BOND. DEBT Apr 1915.. $925,000
Floating debt............ 22,216
TOTAL DEBT Apr 1915.. 947,216
Sinking fund............. 172,356
NET DEBT April 1915.... 774,860
Assess. val. '14 (¾ act.)..30,275,928
Tax rate (per $1,000) 1914....$3.50
Population in 1910..........17,842
INT. payable at City Treasury.

PARKERSBURG IND. SCH. D.

High School (Red. beg. June 1 '25)
5s '15 J-D $250,000c....June 1 1949
TOTAL DEBT.............(?)

TRIADELPHIA SCH. DIST.

This district is in Ohio County.
§Building & Equipment Bonds.
5s '15 .... $125,000c Apr 1 '25-'49
(Subject to call after Apr. 1 1925)
BOND. DEBT May 1915..$201,000
Sinking fund Mar 2 1915.... 4,250
Assessed valuation......14,274,471
Population of district (est.)..17,000
§INT. payable in Wheeling.

WELCH.

This town is in McDowell County.
Paving and Sewer Bonds.
6s g '13 ann $80,000c............
(Due not later than 10 years; subject to call one-tenth yearly.)
BOND. DEBT May 1915.. $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 $12,000c.(Subj. to call.)
Impt. Bonds (Red. beg. in 1921).
5s '11 Aug $85,000c....Aug 1 1945
BOND. DEBT Sept 29 1914 $97,000
Assess. val. '14 (act.), real..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 $28,000c..........1919
4½s .... July 11,000c...July 1 1924
(Subject to call after 1906.)
5s '85 July $43,000c....July 1 1919
(Subject to call after 1906.)
4s '08 July*$679,000c.July 1 '18-'42
Refunding Bonds 1902.
4s .... July $126,000cJuly 1 '15-36
*Street Bonds.
5s .... Apr $52,500............
5s .... June 25,500............
BOND. DEBT Apr 1 1915 $983,000
Floating debt............ 8,034
Sinking fund............ 94,°06
Water debt (included)... 350,000
Assess. val. '14 (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.

4½s g'07M-N$170,000c Nov 1 '15-'31
BOND. DEBT Apr 1 1915 $180,000
Assess. val. '14 (actual)..67,282,545
School tax rate (per$1,000)'14..$4.20
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 $175,000r...........1916
Road Bonds.
4½s g'11 Sept $180,000c..Sept 1 1941
(Subject to call beginning in 1931.)
5s '14 Apr 70,000c...Apr 1 1944
(Subject to call beginning in 1934.)
Bridge Bonds.
4½s'14 M-S$175,000c...Sept 1 1944
(Subject to call $5,000 yearly after 10 years from date.)
Clay District Road Bonds.
5s '14 ann $40,000.....July 1 1944
(Subject to call after July 1 1934)
TOT. BD. DT. May 1915 $640,000
Sinking fund............. 185,691
Total assessed val. 1915.48,500,000
State&Co.tax(per$1,000) '13 ..$3.60
INT. on bridge bonds at Harris, Forbes & Co., N. Y.; other bonds at County Commissioner's office.

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.

	Bonded Debt. $	Floating Debt. $	Assessed Valuation. $	Tax per $1,000 $	Pop'n 1910
Adkin School District	40,000		*8,909,125	*25.00	......
Beckley (C), Raleigh County	55,000	3,000	b1,043,900	b45.00	2,161
Black Fork Sch. District	50,000	None	*4,548,693	*3.50	......
Bramwell (T), Mercer County	36,000	None	*1,476,992	*3.50	1,458
Braxton County	32,000	10,500	l13,613,561	$3.60	23,023
Buckhannon Indep. Sch. Dist.	50,000	None			......
Cairo School District	30,000	......	b6,446,609	$2.50	......
Cameron School District	30,000	8,128	l4,343,419	*6.45	......
Clay School District	50,000	......	7,677,381	......	......
East River School District	50,000	......			......
Elkins, Randolph County	56,000	......	b7,151,100	*4.00	5,260
Follansbee, Brooke County	†45,663	......	2,073,458	......	......
Hinton (C), Summers County	55,000	1,000	b2,428,991	b3.50	837
Kenova (C), Wayne County	35,500	None	b2,500,000	$4.50	992
Keyser (C), Mineral County	76,000	None	l3,731,510	4.00	3,705
Kingwood School District	†35,000	......	l3,639,078	......	......
Logan County	65,000	5,000	l17,164,270	......	14,476
Logan Magisterial District	75,000	None	b14,500,000	......	......
Martinsburg School District	43,000	None	b7,203,474	b5.80	......
Mingo County	40,000	......	120,000,000	3.25	19,431
Moorefield School District	†32,000	......	2,100,000	......	......
Moundsville Ind. School Dist.	48,500	None	*7,181,935	*5.25	......
Piedmont (T), Mineral County	80,000	8,000	1,430,840	4.50	2,054
Point Pleasant (C), Mason Co.	45,000	None	l2,150,456	l6*80	2,045
Princeton (C), Mercer County	100,000	......	b3,000,000	......	3,027
Richland School District	z50,000	......			......
Ronceverte (C), Greenbrier Co.	36,500	467	b1,582,487	b5.00	2,157
St. Albans Ind. Sch. Dist.	25,000	......	l1,100,476	......	......
Salem (T), Harrison County	34,800	None	b2,166,790	b7.00	2,160
Wellsburg (C), Brooke County	117,800	......	3,689,000	4.00	4,189
West Union, Doddridge Co.	z62,000	......			......
Williamson (C), Mingo County	87,500	None	l3,792,600	5.00	3,561
Williamson Ind. Sch. Dist.	61,000	None	l5,151,648	l4.80	......

(C) City. (T) Town. d 1911 figures. e 1909 figures. f 1910 figures. * 1912 figures. l 1913 figures. b 1914 figures. z This covers merely most 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.

LOANS—

Name and Purpose.	P. Ct.	Payable.	When Due.	Outstanding
School bonds, 1897	6	J-J	Irredeemable	$165,000
Educational bonds	6	semi-an.	Irredeemable	2,315,627
Past-due bonds (never presented)				6,394

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, $331,986; new school bonds, issued March 12 1892, $606,641. The $165,000 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.

ASSESSED VALUATION.—

Years.	Real Estate.	Personal Property.	Railroads.
1912	$635,471,610	$243,783,357	$68,141,486
1910	628,182,080	200,268,942	66,800,686
1908	559,157,016	141,302,885	63,753,699
1906	512,081,331	165,919,088	63,665,800
1900	449,400,657	125,467,307	52,188,411
1897	444,000,000	109,000,000	42,000,000
1887	351,157,053	132,334,637	35,571,631

TAX RATE.—In 1912 the State tax rate (per $1,000) was $5.00.

TAXATION AMENDMENTS.—An amendment to the constitution was approved by the voters on Nov. 2 1909, permitting State aid to counties located therein for public roads and additional taxation by counties for the payment of same. V. 89, p. 1437. 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 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 4168 of the Statutes of 1909 provides as follows:

SEC. 4168.—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	2,289,905	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	220,955
1880	1,648,690	1830	687,917	1790	73,677
1870	1,321,011				

The proportion of the colored population was 16 47% in 1880; 14.59% in 1890, 13.03% in 1900 and 11.4% in 1910. In number, blacks were 220,-992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; 272,981 in 1890; 284,706 in 1900 and 261,656 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

For reports not given in alphabetical order in the following, see "Additional Statements" at end of this State.

ALLEN COUNTY.
County seat is Scottsville.
Refunding Railroad Bonds.
4s '01 J-D $80,000c__June '15-'21
BOND. DEBT May 1915__ $80,000
Ass'd val. '14 (2-3 act)___2,858,790
Population in 1910_____14,882
INT. at Allen Co. Bk., Scottsville.

BELL COUNTY.
Pineville is the county seat.
Bonds below were declared valid by Court of Appeals on March 5 1915. V. 100, p. 917.
Road and Bridge Bonds.
    $200,000__Apr 15 '20-'40
5s '15 A-O {$40,000 pay. ev. 5 yrs.}
    50,000__Apr 1 1945
TOTAL DEBT _____(?)
Population in 1910_____(?)

BOWLING GREEN.
This city is in Warren County.
Inc. 1812. Pop'n 1910, 11,675.
Public-Improvement Renewal Bds.
4s '10 J-J $20,000c___July 1 1940
General Fund Renewal Bonds.
4s J-J $21,500c_____1929
Public-School Renewal Bonds.
4s J-J $19,000c_____1929
Public-School Bonds.
4s '07 J-J $20,000c___Jan 1 1937
Electric-Light Renewal Bonds.
4s J-J $10,000c_____1935
Water-Works Renewal Bonds.
4s '99 J-J *$59,500c_____1929
4s J-J 9,500c_____1935
City Hall Bonds.
4s '07 J-J $24,000c___Jan 1 1937
BOND. DEBT Apr 2 '15__ $183,000
Assessed val. 1914 (½ act.)_5,100,000
Total tax rate (per $1,000) '14 $12.50
  * Subject to call beginning 1919.
INTEREST payable at Citizens' National Bank of Bowling Green.

CHRISTIAN COUNTY.
County seat is Hopkinsville. All bonds are tax-free.
Turnpike Bonds.
5s J-J $75,000c___Jan 1 1931
5s '07 J-J 100,000c__July 1 1937
(Subject to call after July 1 1927.)
5s '10 J-J $27,000c___July 1 1940
Refunding (Red. beg. in 1909).
4s '04 M-N $60,000c___Nov 1 1934
BOND. DEBT Apr 7 '15__ $262,000
Assessed valuation (est.)_15,000,000
Population in 1910_____38,845
INTEREST on refunding 4s payable at City Bank; on turnpike bonds due 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.
Court of Appeals holds that bonds issued by Covington several issues ago to pay off indebtedness incurred by City of Latonia for streets is invalid. V. 100, p. 1611.
Asphalt Bonds.
4s '91 F-A$142,600c___Aug 1 1931
Bridge Bonds.
4s '86 J-J $33,000c___July 1 1926
Cov. W. Cov. & Lud. Highway.
4s '93 F-A $7,000c___Aug 1 1922
Casparis Judgment Bonds.
4s '93 M-S $103,500c__Mch 1 1923
Water Works Redemption.
4s '00 J-J $190,700c___Jan 1 1930
Sewer Bonds.
5s '03 M-S $30,000c___Mch 4 1923
(Subject to call Mch 4 1913.)
5s '09 J-J 35,000c___July 1 1920
($2,500 payable each year.)
Refunding Bonds.
4s '04 J-J $51,300c___July 1 1934
Redemption Bonds.
4s '92 F-A $106,100c___Aug 1 1922
Reservoir & Water-Works Bonds
4s '87 J-J $520,000c___Jan 1 1927
4s '88 J-J 371,000c___Jan 1 1928
4s '88 J-J 23,000c___July 1 1928
4s '90 J-J 111,000c___July 1 1930
Funding Bonds.
4s '80 F-A $73,200c___Aug 1 1920
(Redeemable in 1913.)
4s g '12 F-A$231,000c___Aug 1 1952
(Subject to call beg. July 31 1942.)
Park Bonds.
4s g '11 A-O 595,000c___Apr 1 1951
GEN. DEBT Sept 30 '14_$2,179,300
Assessment debt (add'l)___ 296,910
Floating debt (add'l)_____ 120,000
Assess. val.'13 (¾ act.) *26,382,625
  * Exclusive of franchise assess't.
INT. at Bk. of America, N. Y., or First Nat. Bank, Covington.

DAYTON.
Dayton is in Campbell County. Inc. Mar. 12 1867. Pop. '10. 6,972.
Refunding Bonds.
5s F-A$134,000c___Aug 1 1915
Renewal Bonds.
4s $17,000
Sewer Bds. (Red. 2 bds. yrly.)
4s '08 A-O $21,000c___Oct 1 1928
Street Bonds.
4s '13 J-J $19,500c_July 1 '15-'33
BOND. DEBT Apr 1915__ $189,800
Assessed valuation 1914___3,203,815
Real value (est.)_____3,604,578
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.

ESTILL COUNTY.
Irvine is the county seat.
See V. 100, p. 324, for decision rendered in a suit involving some old railroad-aid bonds.

FAYETTE COUNTY.
County seat is Lexington.

Refunding A. & M. Bonds.
4½s J-J $35,000c _____1917
K. N. RR. Bonds.
4½s J-J $20,000c _____1917
§Funding Bonds.
4½s '04 J-J $60,000c__Jan 1 '16 '24
Court-House Bonds
4s J-J $100,000c_____1919
BOND. DEBT Apr 1915__ $185,000
Assessed valuation 1914__41,002,316
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 1786. City owns $32,-000 6% Capital Gas & Electric Light Co. bonds. Pop'n. '10, 10,465.
*School Bonds (Tax-free).
6s '04 J-J $10,000c__July 1 1924
*Funding School (Tax-free).
5s '04 J-J $25,000c__July 1 1924
6s '05 J-J 50,000c__July 1 1925
6s '11 J-J 10,000c__July 1 1931
Renewal Bonds (Tax-free).
4½s'07 J-J $120,000c__July 1 1927
4s '00 J-J 20,000c__June 15 1920
4½s'03 M-S 30,000c__Mch 1 1923
Funding Bonds (Tax-free).
5s '04 M-S {$20,000c.Sept 1 '16-'22
   34,000c_Sept 1 1924
BOND. DEBT May 14 '15 $290,000
Assessed valuation 1914___5,187,700
(Assessm't abt. 3-5 or 70% act. val.)
Total tax rate (per $1,000) '14_$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 $23,000c_Apr 15 '20 & '24
4½s'98 J-J 62,000c___July 1 1918
5s '04 J-J 45,000c___Jan 1 1918
5s '05 M-N 19,000c___Nov 1 1025
Midland RR. Bonds.
4s '99 J-J $79,000c___July 1 1919
BOND. DEBT Apr 1 '15__ $228,000
Assessed val.'14 (3-5 act.)_8,765,299
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.
aBridge Refunding.
4½s M-N $4,500c_Nov 10 '15-'17
Turnpike Refunding.
4½s M-N a$6,000c_Nov 10 '15-'17
($1,500 and $2,000 in alternate years)
4½s'06 F-A b$4,500c_Aug 10 '15-'17
†Funding Bonds.
4½s'06 J-D $65,000c_Dec 1 '18-'26
BOND. DEBT Apr 3 '15__ $80,000
Floating debt _____ 39,172
TOTAL DEBT Apr 3 '15__ 119,172
Sinking fund _____ 6,777
Assess. val '15 (70% act.) 3,625,500
State&Co.tax (p.$1,000)'15 $11.50
INT. on bonds marked (a) at Hanover Nat. Bk., N. Y.; (b) Co. Treas. office; (†) Cont. 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 J-J $369,000c_____1917
BOND. DEBT Oct 1915__ $369,000
Assessed val. '10 (3-5 act.)_8,121,757
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 $167,000c___Dec 1 1943
BOND. DEBT Apr 2 '15__ $167,000
Assessed valuation 1915__32,979,460
Population in 1910_____70,355
INT. at German Nat. Bank, Cov.

KNOX COUNTY.
Barbourville is the county seat.
Road Bonds (Tax-free).
4½s'15 J-J $200,000c
(Due part every 5 yrs. for 30 years)
TOTAL DEBT _____(?)
Population in 1910_____(?)

LEXINGTON.
This city is in Fayette Co. Incorp. in 1804. Commission government adopted Nov. 7 1911. V. 93, p. 1337. An issue of $200,000 sewer bonds voted Nov. 5 1912 declared invalid by Kentucky Court of Appeals on Jan. 21 1915. V. 100, p. 413.
Auditorium (Free from city taxes).
4s '11 F-A $16,000c___Feb 1 1945
Funding (Free from city taxes).
5s '88 F-A $50,000c___Aug 1 1918
6s '15 15,000c___Feb 15 1945
Refunding (Free from city taxes).
4½s'92 F-A$105,000c___Aug 1 1932
4½s'93 J-D 81,000c___June 1 1933
4½s'94 F-A 45,000c___Aug 1 1924
4s '95 J-J 25,000c___Jan 10 1935
Sewer (Free from city taxes).
4s '05 F-A $43,000c___Feb 1 1945
4s '04 F-A 25,000c___Aug 1 1944
4s '11 25,000c___Jan 2 1944
4½s'08 J-D 23,000c___Dec 1 1948
4s '13 J-J 17,000c___Jan 1 1953
Viaduct (Free from city taxes).
4s '05 J-D $22,000c___Dec 1 1945
Brick Street (Free from city taxes).
6s '91 Var $5,266.52c_various, '21
4½s'04 M-N 75,570c___Nov 1 1934

LEXINGTON (Concluded)—
Park Bonds (Free from city taxes).
4s '03 A-O $30,500c...Apr 1 1923
4s '13 J-J 25,000...Jan 1 1953
Railroad Aid (Free from city taxes).
5s '88 J-D $100,000c...June 1 1918
4½s'90 M-S 150,000c...Sept 1 1920
4½s'92 F-A 15,000c...Aug 1 1932
BOND. DEBT Jan 1 '15. $880,537
Assess. val. '15 (abt. act.) 27,827,832
Total tax (per $1,000) 1914 $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 g '03 M-N $68,000c...May 1 1933
4s g '08 J-D 75,000c...June 1 1938
BOND. DEBT Apr 2 '15 $143,000
Total assessed val. 1915 .27,000,000
School t x 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 $97,400c...$6,200 yrly
BOND. DEBT May 1915. $97,400
Assessed val. '14 (3-5 act.).7,140,537
State&Co.tax (per $1,000) '14 .$12.25
Population in 1910...24,977
INT. payable in Louisville, Ky., at Citizens' National Bank.

LOUISVILLE.
Louisville is county seat of Jefferson Co. Inc. Feb. 13 1828. Bonds are exempt from all taxation except State tax. Validity of $1,000,000 hospital bonds has been upheld by courts. See V. 92, p. 541. The school 4½s 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.
7s $4,000....Jan 1 1903
4s 10,000....Sept 15 1910
*Refunding Bonds (gold).
4s '97 J-J $337,000c...July 1 1937
3½s'00 M-N 388,000c...May 1 1940
3½s'01 A-O 85,000c...Apr 1 1941
3½s'01 J-D 275,000c...June 1 1941
3½s'01 J-J 114,000c...July 1 1941
3½s'03 J-J 789,000c...Jan 1 1943
3½s'03 A-O 140,000c...Apr 1 1943
3½s'03 A-O 49,400c...Apr 1 1943
3½s'03 J-J 681,000c...July 1 1943
4s '10 M-S 200,000c...Sept 15 1920
4½s'11 F-A 289,000c...Aug 1 1921
*School-Improvement Bonds.
4½g'14 A-O $1,000,000c Apr 1 1954
Park Bonds.
4s '90 J-J $575,000c...July 1 1930
*Sewer Bonds.
4s '07 F-A $3,701,000c. Feb 1 1947
*Sewer and Park Bonds.
3s '01 J-J $210,000c...Jan 1 1941
Municipal Improvements.
4s '83 J-J$1,226,000c. July 1 1923
4s '88 Q-M 1,373,800c..Dec 1 1928
Water Co. Mortgage Bonds.
4s g '10 F-A $1,000,000c. Aug 1 1950
*Hospital Bonds.
4½g'11 M-S $991,000c. 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 are payable at First Nat. Bank, N. Y.
BONDED DEBT.—The bonded debt on Jan. 1 1915 was $12,405,500, of which $3,188,800 is payable by the general fund and $9,216,700 by special taxation. On Jan. 1 1915 sinking fund contained .820,424 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 1914 were $83,487; oper. exp., &c., $299,099; net earnings $384,388. Assets of water company Dec. 31 1914, $9,566,081. 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
	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

MCCRACKEN COUNTY.
County seat is Paducah.
Refund. Bds. (Red. Sept. 1 1923).
5s M-S$200,000c...Sept 1 1933
4s M-S$100,000c...Sept 1 1 32
BOND. DEBT Apr 1915. $300,000
Ass'd val.'14 (abt. 3-5 act.)16,500,000
State & Co.tax (per $1,000) '14$11.60
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 $75,000c...Jan 1939
Turnpike Bds. (part gly. in Dec.).
4½s J-D $30,000c...
BOND. DEBT May 1 '15. $105,000
Assess. val. '14 (4-5 act.).13,353,000
State & Co. tax (per M) '15 .$12.50
Population in 1910...26,951
INT. at Chemical Nat. Bank, N.Y.

MERCER COUNTY.
County seat is Harrodsburgh.
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. 3-5act.) 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 yrly., incl. the year 1920. V. 83, p. 404. Up to June 30 1914 $14,000 had been paid. All bonds tax-exempt.
Improvement (See note above).
4s '90 Dec $150,000c...Oct 1 1920
Refunding Bonds.
6s '08 M-S $28,800c...Sept 1 1928
School Bonds.
6s '05 M-N$12,000c...May 1 1926
6s '11 J-J 18,000c...July 1 1931
BOND. DEBT Dec 31 '14. $208,800
Other indebtedness 33,199
Sinking fund (school) 12,329
Assessed val. '14 (2-5 act.).1,620,297
Tax rate (per $1,000) 1914 ...$19.00
Population in 1910...7 305
INT. at Harris Tr. & Sav. B., Chi.

MUHLENBURG COUNTY.
County seat is Greenville.
For litigation regarding railroad bonds, subsequently refunded, see "State & City Sup." for May 25 1912.
Refunding Bonds.
3s g J-J $45,000c...1920
BOND. DEBT May 10 '15 $85,000
Assess. val. '14 (¾ act.)...7,285,574
State & Co. tax(per $1,000)'14 $13.50
Population in 1910...28,598
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 1931
4s '06 J-J 55,000c...July 1 1926
4s '11 37,000c...July 1 1931
4s '14 M-N 50,000c...May 1 1934
Newport St. Bonds (Gen'l Debt).
5s various $30,000c...Various 1918
$8 1000...Various 1919
5,000c..Dec 28 1922
1,500c...Aug 1 1923
4s '12 J-J 100,000c...July 1 1942
Water-Works Bonds.
4s '09 J-J $85,000c...Jan 1 1939
Past-due bonds $500
GEN. BONDS May 1 '15. $993,100
Assessment debt (add'l) 113,400
Assessed val. '15 (2-3 act.)16,641,268
City tax rate (per $1,000) '15.$14.50
INT. at office of Com'r of Finance or at Bank of America, N. Y. City.
* This redemption bond, we are advised, has evidently been lost. As it is not registered it can not be located.

OWEN COUNTY.
County seat is Owenton.
County Bonds (Red. any time).
5s M-S$100,000c...Sept 1 1916
5s F-A 40,000c...1922
Refunding Bonds.
5s '13 $30,000...1943
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 5 90...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 govt. adopted Nov. 4 1913. Pop'n 1910, 22,760.
Chicago St. L. & P. RR.
4½s'88 J-D $81,000c...Dec 1 1918
(Subject to call after 1898.)
Refunded N. O. & O. RR.
4½s'00 J-J $65,000c...July 1 1926
4½s'83 F-A 35,000c...Aug 1 1928
Refunding Bonds.
4½s'04 M-N $20,000c...May 2 1924
P. T. & A. RR.
4s '91 A-O $89,000c...Oct 1 1920

Street Bonds.
4s '04 F-A $140,000c...Aug 1 1934
Hospital Bonds.
4s '04 F-A $75,000c...Aug 1 1934
Market House Bonds.
4s '04 F-A $23,500c...Aug 1 1934
Market House Bonds.
4s '04 F-A $24,000c...Aug 1 1934
BOND. DEBT Apr 2 '15. $477,500
Sinking fund 44,232
Assess. val.'14(3-5 act.)..12,829,512
INT. on refunded N. O. & O. RR. bonds payable in N. Y. City; on $65,000 at Mechanics' Nat. Bank and on $35,000 at U. S. Mtge. & Tr. Co.; street, hospital and market-house bonds at Western German Bank in Cin.; other bonds in Paducah.

PENDLETON COUNTY.
County seat is Falmouth.
Refunding Bonds.
4½s'12 J-J $55,000c July 1 '31-'40
Refunding Turnpike Bonds.
4½s'10 J-J $32,000c July 1 '31-'40
TOTAL DEBT Nov 6 '14. $87,000
Cash in treasury April 1914 19,000
As'd val.'14 (½ to 3-5act.).3,650,435
Population in 1910...11,985
INT. at Nat. Park Bk., N. Y. City.

SHELBY COUNTY.
Shelby County is the county seat. Bonds of 1913 were declared valid by the Court of Appeals on Jan. 22 1913. V. 96, p. 374. Pop'n '10, 18,041.

Street Bonds.
Court-House Bonds (part yearly).
5s g '13 Dec 1 $75,000c...1915-1926
5s $25,000...Dec 1 1927
BOND. DEBT Nov 1914. $100,000
Assessed valuation 1915..13,881,100

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.

UNION COUNTY.
Morganfield is the county seat. See V. 100, p. 1767, for bond case compromised.

WARREN COUNTY.
Bowling Green is the county seat.
Turnpike & Refund'g Bonds.
4s A-O $109,500c...Jan 2 1929
(Subject to call, $35,000 in 1914; $35,000 in 1919; $35,000 in 1924.)
BOND. DEBT Apr 2 '15. $109,500
Assessed val. '14 (4-5 act.)14,569,357
Population in 1910...30,579

WINCHESTER.
This city is in Clark County.
School bonds 12,000
Sewer bonds 65,000
City-hall bonds 40,000
BOND. DEBT May 1915 117,000
Assessed valuation 4,777,233
Population in 1910...7,156
INT. at Winchester Bank.

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		x1,198,963		384
Ashland (C), Boyd County	93,500	$15,000	$7,000,000	*$22.50	8,688
Bardstown Graded Com. S. D.	30,000	None		2.50	
Bourbon County	90,000	None	$16,445,890	*10.00	17,462
Bracken County	35,500	1,000	$3,408,242		10,308
Bullitt County	45,000	2,000	$4,363,077	*10.00	9,487
Calloway County	40,000	None	$5,500,000	$10.00	19,867
Carroll County	55,000		3,193,743	*10.50	8,110
Clark County	64,000	None	$3,500,000	$9.00	17,987
Corbin (C), Whitley County	40,000		840,074		
Covington School District	87,000	49,450	*637,152	*3.50	
Cynthiana, Harrison County	29,500	4,500			3,603
Cynthiana School District	57,000	None	x2,100,000	x4.20	
Danville (C), Boyle County	53,000	None	$3,682,476	$7.50	5,420
Fulton (C), Fulton County	35,000	9,500	1,614,000	7.50	2,575
Garrard County	32,000				
Georgetown (C), Scott County	34,800	None	$2,434,419	$15.00	4,533
Harrison County	37,500	20,000	$8,573,255	$10.00	16,873
Hickman County	53,750		$4,238,560		11,750
HighlandsGrad.Com.S.D.No.2	25,000		x3,265,000	x5 00	
Hopkinsville School District	65,000	12,000	*4,470,000	*5.00	
Lancaster S. D., Garrard Co	26,000	1,800		5.00	
Ludlow (C), Kenton County	43,000	4,000	$2,241,000	$14.00	4,163
Madisonville (C), Hopkins Co.	75,000		x1,757,579		4,966
Mayfield (C), Graves County	59,000	17,000	$4,150,000	$14.00	5,916
Maysville, Mason County	127,000	15,000	x4,075,000	15.00	6,141
Montgomery County	69,000	3,888	$6,602,244	$13.00	12,868
Mt.Sterling (C), MontgomeryCo	42,000	None	$2,200,000	$7.50	3,932
Nicholasville (C), JessimineCo	32,000	None	$1,600,000		2,935
Paris, Bourbon County	75,000	None	x3,800,000	x12.50	5,859
Perry County	30,000	None	$3,153,559		11,255
Pineville, Bell County	60,500	None			1,280
Scott County	87,000				16,956
Versailles, Woodford Co.	45,000	None			2,268
Woodford County	32,500	None	11,218,332		12,571

(C) City. (T) Town. * 1912 figures. x 1913 figures. § 1914 figures.
† 1915 figures.

State of Tennessee.
ITS
DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26 1790)...May 26 1790
Admitted as a State (Act June 1 1796)...June 1 1796
Total area of State (square miles)...42,050
State Capital...Nashville
Governor (term exp. Jan. 15 1915)...Tom C. Rye
Sec. of State (term exp. Mar. 1 1917 a)...R. R. Sneed
Treasurer (term expires Feb. 1 1917 a)...Porter Dunlap
Comptroller (term expires Mar. 19 1917)...John B. Thomson
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— Name and purpose.	Interest— P.Ct. Payable.	Principal— When Due.	Outstand'g.
Old certificates of indebtedness held by State institutions	5&6 J-J	At pleasure of State.	$636,000
Refunding bonds 1914.½	J-J	July 1 1915	10,381,000
do do 1914.c. 6	A-O	Oct. 1 1915	1,400,000
	1915.c. 4	J-J	July 1 '17-'55	5,370,000
do do 1915.c. 4½	J-J	July 1 '17-'55	6,411,000
	For maturity of bonds see V. 100, p. 1695.		

TOTAL DEBT, &c.—On May 6 1915 the $11,781,000 4% and 4½% bonds were sold to refund the bonds maturing July 1 1915 and Oct. 1 1915, after which date, except for $636,000 certificates of indebtedness held by charitable and educational institutions in Tennessee, they will be the sole outstanding funded indebtedness of the State.
INTEREST at National Park Bank or State Treasurer's office.
ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State:

Year.	Personal Property.	Real Estate.	Railroads.	Teleph'ne Cos.	Telegraph Cos.	Total.
	$	$	$	$	$	$
1914	86,837,352	474,180,269	105,394,645	5,181,950	1,180,475	672,751,691
1913	84,261,128	455,741,827	105,394,645	5,181,950	1,180,475	651,760,025
1912	78,458,470	447,552,642	94,908,045	3,909,986	857,881	625,686,798
1911	79,324,281	426,681,085	94,908,045	3,909,986	857,881	605,681,278
1910	78,297,887	421,404,591	88,059,897	2,950,666	840,361	591,553,402
1909	76,594,597	382,045,139	88,059,897	2,950,666	840,361	550,490,660
1908	68,722,101	375,464,628	82,921,226	2,840,915	1,004,845	530,953,715

Year.	Personal Property $	Real Estate $	Railroads $	Telephone Cos $	Telegraph Cos $	Total $
1907	66,985,287	353,419,648	82,921,226	2,840,915	1,004,845	507,171,921
1906	58,378,271	344,519,946	69,378,413	2,177,908	761,997	475,216,535
1905	57,427,866	316,557,745	69,378,413	2,177,908	761,997	446,303,929
1904	55,417,428	313,175,378	58,536,566	1,477,033	778,934	429,385,339
1903	55,655,051	300,107,718	58,536,566	1,477,033	778,934	412,555,302
1902	49,923,053	297,964,660	56,710,396	888,792	729,340	406,216,241
1901	48,784,755	299,759,635	56,710,396	888,792	729,310	406,872,921
1900	48,493,768	291,865,380	55,296,412	625,782	708,006	396,899,348
1899	37,693,240	271,021,726	55,296,412	625,782	708,006	365,345,166

The State tax rate (per $1,000) for 1913 was $3 50.

DEBT LIMITATION.—*State.*—Under Section 31, Article 2, State Constitution, 1870, the credit of this State shall not be hereafter loaned or given to or in aid of any person, association, company, corporation or municipality; nor shall the State become the owner in whole or in part of any bank or a stockholder with others in any association, company, corporation or municipality.

Section 33, Article 2. No bonds of the State shall be issued to any railroad company which at the time of its application for the same shall be in default in paying the interest upon the State bonds previously loaned to it or that shall hereafter and before such application sell or absolutely dispose of any State bonds loaned to it for less than par.

Section 29, Article 2. *Counties, Cities and Towns.*—The General Assembly shall have power to authorize the several counties and incorporated towns in this State to impose taxes for county and corporation purposes, respectively, in such manner as shall be prescribed by law; and all property shall be taxed according to its value, upon the principles established in regard to State taxation. But the credit of no county, city or town shall be given or loaned to or in aid of any person, company, association or corporation, except upon an election to be first held by the qualified voters of such county, city or town, and the assent of three-fourths (¾) of the voters cast at said election. Nor shall any county, city or town become a stockholder with others in any company, association or corporation except upon a like election, and the assent of a like majority.

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 130,000 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.

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. 96, p. 1038.

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	1850...1,109,801	1820... 422,771	
1890...1,767,518	1850...1,002,717	1810... 261,727	
1880...1,512,359	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.

ANDERSON COUNTY.
Clinton is the county seat. All bonds are taxable. Pop'n '10, 17,717.
Road Bonds.
4½s'06 F-A $75,000c_____1936
(Subject to call after 1912.)
5s '07 A-O $100,000c_____1938
(Subject to call after 1917.)
4½s'09 A-O 100,000c_____1939
(Subject to call after 1929.)
BOND. DEBT May 13 '15. $275,000
Sinking fund_____11,000
Assessed val. '14(⅓ 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.

BLEDSOE 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(p. $1,000) '14_$21.20
Population in 1910_____6,329
INTEREST payable in Pikeville.

BLOUNT COUNTY.
Marysville is the county seat.
Road Bonds (*Part every 5 years*).
5s '11 J-J $300,000c_July 1 '21-'51
20,000____1925 & 1930
5s '15 J-J 80,000____1935-1950
$20,000 every 5 yrs.)
BOND. DEBT Apr 1915__ $400,000
Assessed valuation 1914__5,000,000
State&Co.tax (per $1,000)'14_22.00
Population in 1910_____20,809
INT. at Chase Nat. Bank, N.Y.City.

BRADLEY COUNTY.
Cleveland is the county seat.
5s '99&'01 __$165,000_____
Road Bonds.
5s '07 J-J *$25,000c____July 1 1937
s 50,000_____
School-Building.
5s M-N$10,000_____
BOND. DEBT Apr 1915__ $251,000
Ass'd val.'14(2-5 to ⅓ act.) 4,012,078
State&Co.tax (per $1,000) '14_$17.00
Population in 1910_____16,336
INT. on bonds marked (*) at Clev. Nat. Bank, Cleveland, Tenn.; (†) at Seaboard Nat. Bank, N.Y.; others at Importers' & Traders' Nat. Bk., N.Y.

BRISTOL.
Bristol is in Sullivan Co. Incorp. Feb. 22 1856. All bonds taxable. Commission government adopted. V. 96, p. 1375. Pop'n '10, 7,148.

CAMPBELL COUNTY.
County seat is Jacksboro.
Road Bonds.
4½s'02 M-N $80,000____May 1 1932
(Red. beginning in 1912.)
5s '07 A-O 50,000c____Oct 1 1937
(Red. beginning in 1912.)
5s '08 s-a 50,000c_____1938
(Red. beginning in 1918.)
5s '15 M-S 150,000c____Mar 1 1945
School-Building Bonds.
5s $20,000_____
BOND. DEBT Mar 1915__ $349,000
Sinking fund Feb 12 1915__12,000
Assessed valuation_____6,183,651
State&Co.tax (per $1,000) '14_$19.50
Population in 1910_____27,387
INT. at Hanover Nat. Bank, N.Y.

CARTER COUNTY.
Elizabethton is the county seat.
Road Bonds (*Tax-Exempt*).
5s '11 J-J $60,000c_____1941
(Subject to call after 1926.)
BOND. DEBT Apr 3 '15__ $60,000
Assessed valuation 1911__2,600,000
Tax rate (per $1,000) 1914__$19.00
Population in 1910_____19,858
INT. at Trustee's office or in N.Y.

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.
Funding Bonds.
4½s'07 J-J $100,000c___Jan 1 1937

Court House Bonds.
6s J-D $10,000c____Feb 1 1922
Funding Bonds.
5s M-S $14,000c____Mch 1 1925
5s J-J 40,000c____July 1 1942
Market House Bonds.
5s'92 J-D $10,000c____Feb 1 1922
Railroad Aid Bonds.
6s J-J $25,000c____July 1 1920
School Bonds.
5s '04 M-N $10,000c____May 1 1934
6s g J-J 12,000c____July 1 1921
5s '05 M-S 12,000c____Sept 1 1925
Street Improvement Bonds.
6s g '90 J-J $25,000c____July 1 1920
6s g J-D 28,000c____Feb 1 1922
Street Imp't & Bridge Bonds.
4s A-O $17,000c____Oct 1 1921
4s J-J 4,500c____July 1 1922
Water-Works Bonds.
5s '07 M-N $277,000c____May 1 1937
(Mature various dates from 1912.)
5s '11 J-J $40,000c____Oct 1 1941
BOND. DEBT Apr 1 '15__ $524,500
Cash on hand_____15,446
Assess. val. '14 (½ act.)__2,500,000
Total tax rate (per $1,000) '14_$17.50
INT. in Bristol at First Nat. Bank, and at National City Bank, N. Y.

CLARKSVILLE.
County seat of Montgomery Co. Incorp. in 1855; reincorp. Apr. 8 1905. All bonds are taxable.
Water (*Red. aft. 10 yrs.from issue*).
5s '97 J-J $18,500c____July 1 1927
4s '99 J-J 12,500c____July 1 1929
4s '03 J-J 28,000c____July 1 1933
4s '05 J-J 10,000c____July 1 1925
4½s'09 M-S 31,500c____Sept 1 1929
4½s'11 A-O 60,000c____Oct 1941
Railroad Aid Bonds.
4s '04 J-J $94,000c____July 1 1924
Refunding Bonds.
6s J-J $43,400c July 1 '15&'16
6s A-O 18,500c____July 1 1917
School Bonds (*Red. beg. in 1912*).
4½s'07 A-O $23,000c____Apr 1 1927
s '14 15,000_____
Street Bonds (*Red. beg. in 1919*).
4½s'09 s-an $25,000c_____1929
Funding (*Red. aft. May 1 1925*).
5s '15 M-N$47,100c____May 1 1945
BOND. DEBT Apr 1915__ $367,000
Assess.val.'14(abt.¾ act.)_4,128,950
Population in 1910_____8,548
INT. at First Trust & Sav. Bank, Clarksville, and in N. Y. City.

CLEVELAND.
This city is in Bradley County.
Water-works bonds_____$55,000
School bonds_____25,000
Sinking fund bonds_____11,000
BOND. DEBT May 1915__ 91,000
Assessed valuation 1914__1,500,000
Population in 1910_____5,549

COCKE COUNTY.
Newport is the county seat.
Road and Bridge Bonds.
5s J-J $100,000____Jan 1 '17-'41
BOND. DEBT Oct 16 '14__$300,000
Assessed valuation 1913__4,221,078
Population in 1910_____19,399

COLUMBIA.
This city is in Maury County.
School Bonds.
6s '82 Oct $13,200____Oct 1 1915
6s '82 J-J 25,000____Jan 1 1916
4s '04 M-S 30,000____Sept 1921
5s '14 J-J $50,000____July 1 1944
5s '14 J-J 25,000____July 1 1944
(Subj. to call after 15 yrs. from issue)
†Funding Bonds.
5s '15 A-O $30,000____Apr 1 1925
BOND. DEBT May 22 '15 $173,200
Sinking fund_____33,100
Assessed valuation 1914__3,108,704
Real value (estimated)____6,200,000
Tax rate (per $1,000) 1914__$15.00
Population in 1910_____5,754
† INT. at Nat. Park Bank, N. Y.; others at Recorder's office.

DAVIDSON COUNTY.
Nashville is the county seat. The State fair grounds bonds given below were declared valid. V. 93, p. 1736.
4½s'07 F-A $797,000c____Aug 1937
(Subject to call $200,000 in each of the years 1919, 1922, 1925 & 1931.)
4½s'09 J-J 250,000c____July 1 1939
Turnpike (*Red. aft. 10 yrs. fr. issue*)
4s'02 J-J $119,000c____Jan 1 1922
Peabody Bonds.
4s M-N $100,000c____May 1 1929
State Fair (*Red. aft. Jan. 1 '26*).
4s J-J $150,000c____Jan 1 1941
Normal School Bonds.
4½s'11 semi-an. $79,000c_____1936
BOND. DEBT May 1915 $1,495,000
Assessed val. 1914 (est.)__98,000,000
Real value (estimated)__145,000,000
County tax rate(per$1,000)'14 $13.75
Population in 1910_____149,478

DICKSON COUNTY.
Charlotte is the county seat.
Road Bonds.
5s '13 J-J $250,000____July 1 1943
BOND. DEBT May 13 '15_$250,000
Assess. val. 1914_____2,688,170
Population in 1910_____19,955

DYERSBURG.
County seat of Dyer County.
Sanitary Sewer Bonds.
5s '04 J-J $25,000c____July 15 1934

Sewer Bonds.
6s M-S $50,000c____Sept 1 1917
4½s'09 M-S 125,000c____Sept 1 1939
Street and Sewer Bonds.
5s A-O$500,000c Apr 15 '20&'21
4½s'05 J-J 150,000c____July 1 1935
4½s'07 J-J 600,000c____Jan 1 1937
Park Bonds.
4½s'07 J-J $50,000c____Jan 1 1937
4½s'12 M-N 250,000c____May 1 1942
Sewer and Funding Bonds.
4½s'11 J-D $300,000c_Dec 30 1941
School Bonds.
4½s'09 M-S$150,000c____Sept 1 1939
Refunding Bonds.
4½s'09 J-D $125,000c_Apr 15 1939
4½s'11 J-D 81,000c____June 1 1941
City-Hall Bonds.
4½s'07 J-J $200,000c____Jan 1 1937
Fire-Hall Bonds.
4½s'07 J-J $50,000c____Jan 1 1937
Public-Improvement Bonds.
3½s J-J $100,000c____Jan 1 1922
4½s'05 J-J 75,000c____July 1 1935
School and Park Bonds.
4½s'07 J-J $125,000c____July 1 1935
Annexation Bonds.
4½s'13 J-D$150,000c____June 2 1943
Paving Bonds (*City's Portion*)—
4½s'10 J-D $100,000c____June 1 1940
4½s'11 J-D 45,000c____Jan 1 1941
4½s'12 M-S 45,000____Sept 1 1942
4½s'13 J-D 50,000c____June 1 1944
BOND. DEBT Apr 2 '15_$3,421,000
Park bonds (included)____300,000
Sinking fund_____71,878
Ass'dval.'14(abt.48%act.)35,302,803
Actual valuation_____75,356,900
City tax rate (per $1,000) '14_$16.50
Int. at Nat First Bk.,Chattanooga.

FAYETTEVILLE.
This city is in Lincoln County.
Water Bonds.
s $4,000_____1919
School Bonds.
s $20,000_____1929
Sewer Bonds.
5s '14 M-N$60,000c____May 1 1934
(Subject to call after May 1 1934)
BOND. DEBT Mar 1 '15__ $384,000
Assessed val. 1914_____$1,291,000
Population in 1910_____3,439

GILES COUNTY.
Pulaski is the county seat.
Court-House (*Red. beg. in 1919*).
5s '09 J-J $100,000_____1929
BOND. DEBT Apr 1914__ $100,000
Floating debt_____14,500
Sinking fund_____24,728
Assess. val.'13(abt.½ act.) 8,151,245
State & Co. tax(per$1,000)'13_$13.00
Population in 1910_____32,629
INTEREST payable in Pulaski at Citizens Nat. and National People's banks and Union Bank & Trust Co.

GRAINGER COUNTY.
Rutledge is the county seat.
Pike bonds_____$100,000
BOND. DEBT May 1915__ 100,000
Population in 1910_____13,888

GREENE COUNTY.
Greeneville is the county seat.
County incorporated in 1773.
†Pike Bonds.
5s '13 J-J $200,000____Oct 15 1944
Road Bonds.
5s $125,000_____30 years
BOND. DEBT Jan 1915__ $525,000
Assessed valuation 1914__4,864,178
Real value (est.)_____30,000,000
Population in 1910_____31,083
†INT. at office of Whitaker & Co., St. Louis, or at office of Co. Treas.

HAMBLEN COUNTY.
Morristown is the county seat.
5s '00 __$2,000_____
5s '03 __46,000_____
5s '09 __200,000_____1939
Road Bonds.
5s '12 J-J $25,000____June 1 1952
BOND. DEBT Apr 2 '15__ $273,000
Assessed valuation 1914__4,036,727
State&Co.tax(per $1,000)'14_$17.00
Population in 1910_____13,650
INT. at East Tennessee Nat. Bank, Knoxville.

HAMILTON COUNTY.
County seat is Chattanooga.
5s '14 __$50,000_____1944
Funding Bonds.
4½s'05 A-O$100,000c____Apr 1 1925
4s '01 Dec 100,000c____Dec 1 1921
(Subject to call after Dec. 1 1911.)
4½s'13 J-J 550,000c____July 1 1943
School Bonds.
5s '07 Apr $75,000c____Apr 1 1927
(Subject to call after Apr 1 1917.)
4½s'09 M-N 150,000c____Nov 1 1929
4½s'11 J-D 135,000c____June 1 1941
5s '15 A-O 228,000c____Apr 1 1935
Road Bonds.
4½s'09 A-O $50,000c____Oct 1 1939
4½s'11 J-D 100,000c____June 1 1941
4½s'11 A-O 500,000c____Apr 1 1941
4½s'12 A-O 65,000c____Apr 1 1942
4½s'13 J-J 25,000c____July 1 1943
5s '14 F-A 25,000c____Feb 1 1944
E. Chattanooga Driveway Bds.
5s $25,000_____25 years
Refunding Bridge Bonds.
4½s'09 A-O$100,000c____Oct 1 1929
Tunnel Bds. (*Red. beg. in 1917.*)
5s '07 Apr $150,000c____Apr 1 1927
St. Elmo Tax District Bonds.
5½s'07 A-O $18,000c____Apr 1 1927
Court-House Bonds.
4½s'12 A-O$350,000c____Apr 1 1942
Jail Bonds.
4½s'12 A-O $75,000c____Apr 1 1942
4½s'13 A-O 25,000c____Apr 1 1943
Bridge Bonds.
5s '14 $600,000_____1944
Pike Bonds.
5s '15 A-O $125,000c____Apr 1 1945
Hospital Bonds.
5s '15 A-O$100,000_____
TOTAL DEBT Nov 1914 $5,243,000
Assessed val.{Railroads__7,316,804
{Other prop.45,827,000
State & Co.tax(per$1,000) '10_$16.50
Population in 1910_____89,267
INT. at Nat. City Bank, N. Y. C.

HARRIMAN.
This city is in Roane County. Inc. in 1891. Population 1910, 3,061.
Refunding Bonds (*tax-exempt*).
4½s'05 A-O$100,000c____Apr 1 1925
BOND. DEBT May 12 '15 $210,000
Assessed val. '14 (1-3 act.) 1,200,000
City tax (per $1,000) 1914____$20.00
INT. at Nat. Park Bank, N. Y.

HAWKINS COUNTY.
Rogersville is the county seat.
School Bonds.
5s '14 A-O $24,000____Apr 1 '16-'39
BOND. DEBT May 12 '15_$210,000
Assessed valuation 1914__3,010,000
Total value of property__10,500,000
Population in 1910_____23,587
INT. at County Trustee's office.

HAYWOOD COUNTY.
County seat is Brownsville.
Funding Bonds.
5s '14 May $115,500...May 1 '16-'34
High-School Bonds.
6s '15 ___ $12,500_____
BOND. DEBT May 1915 $128,000
Assessed valuation___ 4,500,000
Real value (est.)_____12,000,000
State&Co.tax(per $1,000)'14..$17.50
Population in 1910_____25,910
INT. at Importers' & Traders'
Nat. Bank, N. Y.

HUMBOLDT.
This city is in Gibson County.
Water-Works Bonds.
4½s ___ $30,000_____
School Bonds.
4½s ___ $12,000_____
Street Bonds.
4½&5s ___ $60,000 _____
Funding Bonds.
5½s'11 ___ $12,000_____1941
*City Hall Bonds.
5½s'11 ___ $15,000_____1941
BOND. DEBT Apr 1915... $129,000
Assessed valuation 1914.. 1,000,0000
Tax rate (per $1,000) 1914...$15.00
Population in 1910_____3,446
* Interestat Chaes Nat. Bk., N.Y.

JACKSON.
This city is in Madison Co. Jackson owns its water-works plant. Inc. under Chap. 218, Acts of 1853-54. Commission government adopted Mar. 16 1915. V. 100, p. 1185.
Water-Works Bonds.
4½s ___ $45,000____Jan 1 1929
4s ___ 25,000____Jan 1 1925
4s ___ 21,100_____
Railroad Refunding Bonds.
5s ___ $125,000____Jan 1 1929
Fund. & Impt. (Red. beg. in 1917).
4½s ___ $125,000____Jan 1 1927
Refund. & School Impt.
5s ___ $135,000____Sept 1 1941
B. & N. RR. Aid Bonds.
4½s ___ $75,000____Feb 15 1932
Internal Impt. Bonds.
5s '91 A-O $48,000c____Apr 1 1920
Impt. Dist. Bds. (City's portion).
5s&6s ___ $40,000_____1919&1928
GEN. BD. DT. Jan 1 1914.$653,000
Assessment debt (add'l) ___ 16,209
Floating debt_____ 67,044
Sinking fund_____ 4,020
Assessed val. '13 (½ act.).5,074,546
Total tax (per $1,000) 1913...35.00
Population in 1910_____15,779

JACKSON COUNTY.
Gainesboro is the county seat.
Road and Bridge Bonds.
5s '14 A-O $75,000c____Apr 1 1942
Road Bonds.
5s '14 A-O $100,000c____Apr 1 1944
BOND. DEBT Apr 1915... $175,000
Sinking fund_____ 5,000
Assessed valuation____1,882,725
Real value (est.)_____6,266,630
State & Co. tax(per $1,000)'14.$21.80
Population in 1910_____15,036
INT. payable in N. Y. City.

JEFFERSON COUNTY.
County seat is Dandridge.
5s A-O b$49,000_____1926
(Subject to call beginning 1916.)
5s A-O$100,000_____1931
(Subject to call beginning 1921.)
5s A-O$20,000_____1926
5s A-O$175,000_____1939
4½s M-S 25,000_____1939
aBridge Bonds.
5s '13 M-N $25,000_____1933
aRoad Bonds.
5s '13 M-S $125,000_____1943
BOND. DEBT Apr 2 '15... $519,000
Sinking fund_____ 40,000
Assessed val. '14 (2-5 act.). 3,500,709
State&Co.tax(per $1,000)'14..$24.00
Population in 1910_____17,755
INT. on bonds marked (a) at Nat. City Bank, N. Y.; (b) E. Tenn. Nat. Bk., Knoxville, and Nat. City Bk., N. Y.; others at E. Tenn. Nat. Bk., Knoxville.

JELLICO.
This city is in Campbell County.
School Bonds.
6s ___ $36,000_____
Street Bonds.
6s ___ $10,000_____
City Hall Bonds.
6s ___ $14,000_____
Water & Sewer (Subject to call.)
5½s'11 J-J $75,000____July 1 1941
Water-Works Bonds.
.s ___ $10,000_____
BOND. DEBT Apr 1915... $145,000
Sinking fund_____ 13,702
Assess. val.'14 (½ act.)_ 1,027,000
City tax rate (per $1,000) '14.$27.00
Population in 1910_____1,862

JOHNSON CITY.
This city is in Washington County. Inc. in 1885. Bonds are exempt from city taxes. Pop'n 1910, 8,506.
Paving Bonds.
5½s ___ $120,149 07_____
Public Improvement Bonds.
5s '03 M-N $28,000c____May 2 1923
Sewer Bonds.
5s '08 M-N $20,000c____May 1 1928
5½s'09 M-N 7,500c____May 1 1929
Funding Bonds.
5s '05 ___ $10,000c____June 1 1925
6s '10 M-S 5,000____Mch 15 1920
5½s'11 F-A *40,000c____Feb 1 1931
*Water-Works Bonds.
5s '10 J-D $85,000c____June 1 1940
*School Bonds.
5s '12 J-D $50,000c____Dec 1 1932
5s '10 J-D 75,000c____June 15 1930
5s '06 F-A 17,500c____Aug 1 1926
6s ___ 3,700_____1915-1917
6s ann 6,250_____1915-1919
GEN. BD. DT. Nov 30 '14. $380,649
Water bonds (additional)___ 365,000
Assessment debt_____ 222,574
Assessed valuation 1913...2,203,365
Real value (est.)_____9,380,000
City tax (per $1,000) '13 ___$15.00

INT. on bonds marked (*) at Hanover Nat. Bk., N. Y.; (§) at Prov. Sav. Bk. & Tr. Co., Cincin.; others in Johnson City.

KNOX COUNTY.
County seat is Knoxville.
Funding Bonds.
3½s A-O $50,000c____Apr 4 1919
High-School Bonds (Tax-Exempt).
5s '11 May $26,000c____May 1 1931
5s '13 ___ 24,000c_____1933
5s '14 A-O 100,000c____Oct 1 1934
Bridge Bonds.
5s A-O$385,000c____Apr 1 '16&'21
5s A-O 55,000c____Apr 1 1926
6s Oct 40,000c____Oct 1 1916 & 1921
Railroad Bds. (Part every 5 years).
6s J-J $48,500c____July 1 '14-'24
Experiment Station.
5s '15 A-O$125,000c____Apr 1 1935
Pike Bonds.
5s '15 J-J $500,000c_____1925-1945
($100,000 every 5 years.)
BOND. DEBT May 1915 $890,000
Assessed valuation 1914..43,759,150
State&Co.tax(per $1,000) '14...$15.20
Population in 1910 (Census)..94,187
§ Int. at Hanover Nat. Bank, New York; others in Knoxville.

KNOXVILLE.
Knoxville is county seat of Knox County. Has Knoxville, North Knoxville and West Knoxville consolidated. Statement below is for consolidated city. Commission gov't adopted Aug. 26 1911. V. 93, p.607. City has purchased plant of Knoxville Water Co. City assumed $639,000 bonds of water company and in addition issued $611,000 4½% bonds in payment for plant. These issues are not included in bonded debt given below, but the $611,000 bonds are direct obligations of the city. For previous items concerning purchase of this plant, see "State & City Sup." for Nov. 27 1909. Of the bonds assumed, $150,000 6s were retired in June 1912 by a like amt. of 4½s.
Funding Bonds
5g '85 J-J $95,000____July 1 1915
5g '87 J-J 95,000____July 1 1917
4g '90 J-J 34,000c____Jan 1 1920
4s '99 J-D 100,000c____June 1 1929
Refunding Bonds.
5s '10 M-N $275,000c____May 1 1940
Hospital Bonds.
4s '99 J-D $30,000c____June 1 1929
Market & School Bonds.
5s '97 A-O $35,000c____Apr 1 1927
(Part due every 10 years on April 1,)
High-School Bonds.
4½s'09 A-O$150,000c____Apr 1 1939
Viaduct Bonds.
4½s'09 A-O $50,000c____Apr 1 1939
Funding and Improvement Bonds.
4½s'07 J-D $165,000c____Dec 2 1937
Street Bonds.
5s '91 A-O $500,000c____Oct 1 1921
5s '09 J-J 35,000____July 1 1939
5s '12 J-D 15,000____June 15 1942
Sewer Bonds.
4½s'07 J-D $15,000c____Dec 2 1937
4½s'12 J-D 125,000c____June 15 1942
Water-Works Bonds.
4½s'09 J-J $611,000c____July 1 1949
Water Co. Bonds (assumed).
4½s F-A $489,000_____1921
(Subject to call after 1911.)
Refunding Water Bonds.
4½s'12 J-J $150,000_____1942
North Knoxville Bonds.
5s '89 M-S$100,000c____Sept 1 1919
West Knoxville Bonds.
6s '89 J-D $75,000c____June 1 1919
5s '93 J-D 37,000____June 1 1923
GEN. BD. DT. Apr 1915..$1,931,000
Paving bonds (city's port)___ 79,283
Paving bonds (assessment)___ 69,107
Paving certifs (assessm't)___ 3,025
Sinking fund (cash & inv)___ 83,799
Assessed valuation, real..19,259,355
Assessed val., personal___ 3,728,742
Assessed val., RR., Tel., &c.1,668,958
Total val 1914 (½ actual).24,657,055
Tax rate (per $1,000) 1915____$15.00
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 April 1915 were $2,896,261, incl. $496,513 value of school buildings and $491,620 value of other public buildings.

LOUDON COUNTY.
Loudon is the county seat.
Road Bonds.
5s '12 J-J $100,000c____Jan 1 1942
5s '13 ___ 150,000c_____1923-1943
5s '14 A-O 50,000c____Oct 1 1944
BOND. DEBT May 1 '15. $300,000
Assessed val. 1914 (est.)...3,000,285
Actual valuation (est.)...9,000,000
Population in 1910_____13,612
INT. payable in N. Y. City.

MC MINN COUNTY.
Athens is the county seat.
§Road Bonds.
5s '11 M-S$300,000c _____1941
Bridge Bonds.
.s ___ $25,000_____
TOTAL DEBT Apr 1915... $325,000
Assess. val. '14 (1-3 act.).. 4,238,679
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 '03 A-O$150,000c____Apr 15 1943
(Subject to call after April 15 1933.)
4s '05 A-O$150.000c____Apr 15 1945
(Subject to call after April 15 1935.)
4s '09 M-N $200,000c____Jan 1 1949
(Subject to call after Jan. 1 1938.)
School Bonds.
4½s'12 J-J $125,000c____July 1 1937

Funding Bonds.
5s '15 ___ $100,000c..Mar 1 '16-'27
BOND. DEBT Mar 1915. $725,000
Assessed valuation_____10,500,000
Real value (est.)_____42,000,000
INT. at People's Sav. Bk., Jackson.

MARION COUNTY.
County seat is Jasper.
Turnpike & Road Improv't Bonds
4½s May $20,000c____May 1 1919
4s May 105,000c____May1 '24-'29-'34
*Refunding Bonds (Tax exempt).
5s g '11 ___ {$20,000c____June '16-'31
{$5,000 every 5 years.}
BOND. DEBT Apr 8 1915. $145,000
Sinking fund_____ 11,000
Assessed val. '14 (3-5 act.). 3,022,825
State & Co. tax(per $1,000)'14 $19.00
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.
4½s'08 J-J $537,000c____Jan 1 1939
Refunding Bonds.
4½s'96 J-J$1,247,000c..July 1 1926
Street Bonds.
4½s'09 F-A $425,000__Aug 1 1949
4½s'10 F-A 575,000c__Aug 1 1945
4½s'11 F-A 300,000c__Aug 1 1946
4½s'12 M-S 450,000c__Mch 1 1947
Fire and Police-Station Bonds.
4½s'10 J-J $250,000c____July 1 1950
Memphis Artesian Water Bonds.
4s '03 M-N $2,950,000c.May 1 1953
($50,000 due each year on May 1.)
4½s'11 A-O $250,000____Oct 1 1946
Water Bonds.
4½s'11 J-D$250,000____June 1 1944
*Taxing Dist.—Compromise Bds.
6s '87 J-J $986,000c____July 1 1915
Market House Bonds.
5s '97 J-J $60,000c.Jan 1 '17-'22-'27
Park Bonds.
4s '01 M-S$225,000c..Mch 1 '14-'31
4½s'09 A-O 500,000c____Apr 1 1959
Special Levee Bonds (General).
5s '14 J-J $1,000,000c.July 1 1954
Normal School Bonds.
4½s'11 F-A$150,000c____Aug 1 1936
Amusement & Recreation Park.
4½s'12 J-J $275,000____July 1 1947
GEN. BD. 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).131,105
The water, park and market-house bonds are secured by liens upon these properties.
*The Taxing 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 $28,500c____July 1 1919
4s '02 A-O {70,000c____Apr 1 '16-'26
{(Part every 5 years.)
4½s'05 J-J $125,000c____July 1 1945
4½s'03 J-J $75,000c____July 1 1948
4s '07 J-J $300,000c____July 1 1937
4½s'09 J-J 498,000c____July 1 1959
4½s'11 J-J 250,000c____July 1 1961
4½s'14 J-J 40,000c____Jan 1 1934
Lenox Bonds (Annexed)—
5s '09 ___ $50,000c____Feb 1 1929
BOND. DEBT Apr 3 '15.$1,436,560
Floating debt_____ 250,000
Sinking fund June 30 '14.___ 121,479
Assessed valuation 1914.125,000,000
Population in 1914 (est.)___ 150,000
§ INT. payable in N. Y. City; on others at Union & Planters' Bank, Memphis.

MIDDLE FORK AND SPRING CREEK DR. & LEVEE DIST.
This district is in Weakley County.
Ditch-Impt. Bonds.
6s '15 ann $146,000c_____1920-1935
BONDED DEBT Apr 1915 $146,000

MONROE COUNTY.
Madisonville is the county seat.
Road Bonds (Part every 5 years.)
5s '11 J-D $150,000c____Dec 1 '26-'36
BOND. DEBT Apr 8 1915. $300,000
Assessed valuation 1914...4,831,823

State &Co.tax(per $1,000) '13.$15.50
Population in 1910_____20,716

MONTGOMERY COUNTY.
Clarksville is the county seat.
Highway Bonds.
5s '13 ___ $20,000c_____1943
5s '14 J-J 100,000c____Jan 1 1944
Funding Bonds.
5s '13 A-O $72,000c____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 Clarksville & New York.

MORGAN COUNTY.
Wartburg is the county seat.
§ Pike Bonds.
$50,000c____July 1 1934
5s g '14 J-J {110,000c____July 1 1944
{110,000c____July 1 1954
BONDED DEBT Apr 1915 $311,000
Sinking fund_____ 3,000
Assessed valuation 1913...3,405,042
Real value (est.)_____7,000,000
Population in 1910_____11,458
§ INT. at Hanover Nat. Bk., N.Y.

MORRISTOWN.
This city is in Hamblen County.
Funding Bonds.
5s '14 ___ $10,000____Jan 1 1934
Street Bonds.
5s '13 J-J $20,000c____Mar 15 1923
TOT. BD. 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 $100,000c...Oct 1 1918
4s J-J 50,000c...Jan 1 1921
Electric-Light (Red. aft. July '16)
4s J-J $150,000c&r..July 1931
Refunding Bonds.
3½s J-J $70,000c____July 1 1920
Funding Bonds
4½s J-J $110,000c____July 1 1926
4s J-J 150,000c____July 1918
Sewer Bonds
4½s A-O$400,000c____Apr 1 1923
4s J-J 300 000c.July 1 '26-'28
4s J-J 50,000c____July 1929
4½s'10 J-J 500,000c____Jan 1 1940
Nashville & Clarksville RR. Bonds
(now Tennessee Central RR.)
4s '04 M-N $1,000,000c.May 1 1924
Hay-Market Bonds.
5s M-S $50,000c____Mch 1922
High School Bonds.
4½s'10 J-J $300,000c____Jan 1 1940
Peabody College Bonds.
4s J-J $200,000c_____Jan 1935
Street Bonds
4½s J-J $160,000c____July 1 1922
4½s'05 J-J 500,000c____July 1 1935
4s J-J 200,000c..July 1 '26-'27
4s J-J 50,000c____July 1928
4½s'12 J-J 15,000c____July 1 1937
4½s'08 M-S 50,000c____Sept 1 1928
4½s'13 J-J 150,000c____July 1 1943
5s '14 M-S 695,000c____Mar 1 '15-'34
5s '15 A-O 430,000c____Apr 1 '16-'35
Reservoir Bonds.
5s '13 M-S $275,000c____Mar 1 1933
Water Bonds.
5s g J-D$150,000c____June 1921
4½s J-J 300,000c____July 1918
4½s A-O 47,000c____July 1920
4½s M-N 100,000c____July 1922
4s J-J 300,000c____July 1919
4s '08 J-J 200,000c____Jan 1 1928
Funding Water Bonds.
4s J-J $25,000c____July 1 1919
Electric-Light-Exten. Bonds.
5s '13 M-S $25,000c____Mar 1 1933
Perm. Impt. Reimbursem't Bds.
5s '15 M-S$978,000c____Mar 1 '16-'35
(Part yearly.)
TOT. BD. DT. Mar 1 '15.$8,185,000
Water debt (included)____ 1,372,000
Electric-light debt (incl.)___ 250,000
Street & sidewalk (incl.)___ 600,000
Floating debt (additional)___ 75,000
Sinking fund_____ 447,747
Value city property_____14,638,873
Assessed valuation, real...54,263,380
Assessed val., personal ___ 11,525,035
Total value '13 (¾ act.)..65,788,415
Total assessed value 1914.82,950,064
City tax (per { Old 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.
WATER WORKS.—The municipal water-works earned a net cash profit for the year 1914 of $84,287.17, after paying $66,815.95 interest upon water bonds, $92,661.63 for impts. and extensions, and in addition furnished free water for municipal purposes the value of which is estimated at $69,401.12.
DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature and the vote of the people.
POPULATION.—In 1910 (Census), 110,364; in 1900 (Census) it was 80,865; in 1890, 76,168.

PARK CITY.
This city is in Knox Co. Inc.
Feb. 1907. Pop'n 1910, 5,250.
6s 1915 (serial)_____$69,000
6s 1915_____ 25,000
6s 1915_____ 34,500
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$10,000c___May 1 1923
School Bonds.
6s '13 M-N $8,000c___May 1 1923
BOND. DEBT May 13 '15 $296,500
Assess. val. '14 (⅓ act.)_1,796,587
Total tax rate (per $1,000)'14 $27.70
INT. at Hanover Nat. Bk., N. Y.

POLK COUNTY.
Benton is the county seat.
Highway and Bridge Bonds.
6s '09 ___ $15,000__Apr 1 '16-'22
5s '11 ___ 46,000__Apr 1 '16-'31
6s '11 ___ 17,000__Apr 1 '16-'23
5s '13 ___ 250,000__July 7 '18-'43
(Part every five years.)
6s '13 ___ $79,000__July 1 '16-'43
BOND. DEBT May 1915 $407,000
Other indebtedness_____ 80,000
Cash on hand_____ 127,769
Valuation of prop'y 1913_6,364,321
Tax rate (per $1,000) 1914__319.50
Population in 1910_____14,116
INT. at office of County Trustee
or at Merchants' Nat. Bank, N. Y.

PUTNAM COUNTY.
Cookeville is the county seat.
Bonds are taxable. Pop'n '10. 20,023.
Road Bonds (subject to call).
4⅓s'09 July $150,000_____1939
4⅓s'11 J-J 100,000___July 1 1941
BOND. DEBT Apr 3 1915. $250,000
Assessed val. '14 (4-5 act.)_3,167,485
State & Co. tax (per M) '14_$13.70

RHEA COUNTY.
Dayton is the county seat.
Road Bonds.
5s '15 M-S$250,000c___Mar 1 1935
BOND. DEBT Apr 1915_ $250,000
Assessed valuation 1914_3,825,746
Real value (est.)_____6,500,000
Population in 1910_____15,410

ROANE COUNTY.
Kingston is the county seat.
Road Bonds.
5s ___ $112,000_____1921
4s '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.
5s '11 Aug $45,000c___Aug 1 1931
BOND. DEBT May 1914. $437,000
Assessed valuation 1913__5,400,000
Real value (est.)_____10,000,000
Population in 1910_____22,860

ROBERTSON COUNTY.
Springfield is the county seat.
Road (Red. aft. 20 yrs. from issue).
4s '11 ___ $111,100____Jan 2 1941
4⅓s'12 M-N 300,000___May 1 1942
BOND. DEBT Apr 6 1915. $411,100
Sinking fund_____ 267,159
Assess. val. '14 (40% act.)_6,603,926
State&Co.tax(per $1,000)'14_$21.50
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 $100,000c_____1930
BOND. DEBT Apr 1914__$100,000
Assessed val. '13 (⅓ act.)_8,867,605
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 $80,000c___Nov 1 1941
BOND. DEBT Oct 21 '14__ $80,000
Assessed valuation 1914__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.
4⅓s ___ May$16,000c _____1923
5s '13 Apr 185,000____Apr 1 1933
*Bridge Bonds.
5s ___ Apr $9,500c _____1917
§Funding Bonds
4⅓s ___ May $24,000c _____1923
†Refunding Bonds.
5s '13 July $21,000_____
†Railroad-Aid Bonds.
5s ___ J-J $150,000_____1930
BOND. DEBT Nov 24 '14_ $405,500

ADDITIONAL STATEMENTS.
In the table below we give statistics regarding certain other civil divisions in the State of Tennessee which are not represented among the foregoing:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Athens (C), McMinn County_	$45,000		$518,000		2,264
Binghamton (C), Shelby Co._	85,000	None	600,000a$10.00		1,673
Bolivar, Hardeman County__	29,000	5,000	†374,430	†12.50	1,070
Brownsville, Haywood County	84,000		1,000,000	15.00	2,882
Cheatham County_____	45,000	10,000	1,628,000		10,540
Claiborne County_____	70,000	16,613	z2,059,633	z20.00	23,504
Cookeville, Putnam County_	25,000	7,500	1,070,000	10.00	1,848
Covington (C), Tipton County	69,500	12,000	c743,351	50.05	2,990
Cumberland County_____	81,000	None	a2,200,000	a20.00	9,327
Dayton (C), Rhea County__	35,632		*453,301		1,991
Dickson (T), Dickson County_	50,000	None	*490,289	*31.50	1,850
Dresden, Weakley County__	33,000	None	†357,050	†20.50	
Dyer County_____	114,000	10,283	10,000,000	16.50	27,721
Elizabethton (C), Carter Co._	64,000	16,000	520,000	20.00	2,478
Etowah, McMinn County___	40,000	None	†410,000	†21.50	1,685
Forkdeer Drain. Dist. No. 1_	55,000		*51,000		
Franklin (C), Williamson Co._	100,000		d1,303,000	22.00	2,924
Gibson Co. Dr. Dist. No. 1__	52,500				
Greenville, Greene County__	63,000	None	†703,520	†20.00	1,920
Halls (T), Lauderdale Co.__	29,000	3,000	z428,650		882
Henderson County_____	50,000	None	*2,288,291	*16.00	17,030

Assessed val. '14 (⅓ act.)_2,721,005
Population in 1910_____22,296
INT. on bonds payable (*) 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.
aBolton College Bonds.
5s '01 J-D $60,000c___June 1 1916
aEmergency Levee Bonds.
4s '05 A-O $100,000c___Oct 1 1926
aCourt-House Bonds.
4s '05 J-J$1,000,000c__July 1 1955
4s '07 A-O 500,000c___Apr 1 1957
Normal School Bonds.
4⅓s'10 J-J $200,000____Jan 1 1935
4⅓s'11 J-J 200,000____Jan 1 1941
Road and Bridge Bonds.
4⅓s'13 M-N$500,000c May 1 '16-'25
BOND. DEBT Oct 30 '14.52,092,000
Sinking fund Sept 30 1914__ 65,958
Assess. val. '13 (3-5 act.)_96,757,766
Population in 1910_____191,439
a 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 '03 A-O $100,000c__Aug 1 '18-'38
(Part every ten years.)
4⅓s'09 F-A$200,000_Aug 1 '29&'39
4⅓s'12 M-N200,000__May 1 '32&'42
BOND. DEBT May 1915. $500,000
Floating debt (est.)_____ 20,000
Sinking fund (est.)_____ 40,000
Assess. val. '14 (est.)____6,000,000
True value (estimated)___10,000,000
INTEREST payable at First-Nat Bank of Bristol and Importers' & Traders' Nat. Bank, N. Y. City.

SUMNER COUNTY.
Gallatin is the county seat.
Road Bonds.
4s '12 A-O$200,000__Apr 1 '17-'42
($15,000 in 1917, $25,000, 1922; $30,-000, 1927; $35,000, 1932; $45,000, 1937, and $50,000, 1942.)
BOND. DEBT Apr 2 1915. $200,000
Assessed val. '14 (1-3 act.)_7,525,514
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 $50,000c_____1938
Funding Bonds.
5s '14 F-A $45,000c___Feb 2 1944
Bridge Bonds.
5s '14 F-A $25,000c___Feb 2 1939
TOTAL DEBT_____(?)
Population in 1910_____29,459

TULLAHOMA.
This town is in Coffey County.
Electric Light & Water Bonds.
5s ___ {$26,000_____July 1 1921
{ 5,000_____July 1 1933
Sewer Bonds (Red. beg. in 1917).
5s '12 M-S $25,000c____Sept 1 1932
GEN. BD. DT. Sept 30 '14__$56,000
Assess. val. '13 (⅓ 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_____
BOND. DEBT Feb 1911__ 3173,000
Assessed valuation 1910__2,795,647
Population in 1910_____16,534

WASHINGTON COUNTY.
Jonesboro is the county seat.
Road Bonds (Red. beg. in 1921).
5s '12 J-J $50,000_____1932
State Normal School Bonds.
s '09 ___ $75,000_____1934
BOND. DEBT May 1915. $135,000
Assessed valuation 1914__6,426,669
Real value (est.)_____50,000,000
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 $25,000c____Apr 1 1927
BOND. DEBT Oct 1913__ $135,000
Assessed valuation 1911__2,464,502
Real value (est.)_____6,500,000
Population in 1910_____15,420
*INT. payable at John Nuveen & Co., Chicago.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Hickman County_____	$52,500	None	*$3,472,127	*$14.00	16,527
Kenton, Obion County___	30,000	$5,000	†300,000	†20.00	
Lake County Levee District_	100,000	None	z2,562,695	z17.00	
Lawrenceburg, Lawrence Co._	70,000	8,000		12.50	1,687
Lenoir City, Loudon County_	40,000	10,000	†654,405	†15.50	3,392
Lewisburg, Marshall County_	78,000	10,000	†1,000,000	†12.00	1,830
Lexington (T), Henderson Co._	113,600	6,000	506,590	18.50	1,497
Lookout Mtn.(T),Hamilton Co	25,000				631
McMinnville, Warren County	38,000	None	a925,000		
McKenzie, Carroll County_	58,000	None	z550,000	z13.50	1,322
Martin, Weakley County___	60,000	13,174	†1,281,590	†12.50	2,228
Maury County_____	175,000	42,00	z14,842,675	z13.50	40,456
Mt. Pleasant (C), Maury Co._	52,000	2,800	549,366	22.00	1,973
Murfreesboro (C), Rutherford Co	80,000	15,000	†2,438,550	†11.66	4,679
New Bern (C), Dyer County_	70,000	14,000	z553,770	z30.00	1,602
Newport (C), Cocke County_	58,000	10,000	†700,000	†12.50	2,003
Oakwood (P. O. Knoxville)_	50,000				
Obion, Obion County_____	35,000	6,000	*370,000	*17.50	1,293
Obion Drainage District No. 2	62,229				
Obion River Drain. Dist ___	$281,270				
Paris (C), Henry County___	85,000		*1,255,000		3,881
Pulaski (C), Giles County__	70,000	5,000	†1,250,000	†15.50	2,928
Ripley, Lauderdale County_	71,000		725,514		2,011
Rockwood (C), Roane County	z27,500		z600,000		3,670
Trenton (C), Gibson County_	43,000	25,000	z922,575	z15.00	2,402
Union City (C), Obion County	93,000	None	†1,564,060	†14.00	4,389
Van Buren County_____	50,000	None	†983,267	†30.00	2,784

(C), City. (T) Town. c 1909 figures. d 1910 figures. e 1911 figures. * 1912 figures. z 1913 figures. † 1914 figures. a 1915 figures. y Total debt. § This covers merely a recent issue of bonds; we are not advised as to what is total debt.

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 re-placed 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. con-struction 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 "compro-mise 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. 1676.

In compliance with a decision of the United States Supreme Court handed down Feb. 1 1904, North Carolina on April 1 1905 paid to the State of South Dakota $27,400, representing the judgment obtained by the latter State on $10,000 bonds (donated to the State of South Dakota for the express purpose of bringing suit, an individual not being able to sue a State) issued by North Carolina and secured by 100 shares of stock of the North Carolina RR. Co and the holders of which had refused to accept the pro-visions of the funding law of 1879. See V. 78, p. 594; V. 79, p. 1728; 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 bond-holders 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 United States (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, $11,365,-000; bonds to Chatham RR., 1868, $1,030,000, and to Williamston & Tar-boro RR., $150,000; penitentiary bonds of 1868, $44,000, "unless the pro-posing 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 April, 1915 stood as follows. All bonds are exempt from taxes; see remarks below on taxation of bonds.

LOANS— Name and Purpose.	—Interest— % Payable.	—————Principal———— When Due. Outstanding
Past due bonds_____	4	$2,150
do do _____	6	19,000
Construction bonds_____c	6 A & O	April 1 1919 2,720,000
Asylum & State Institution bonds, 1909 _____c	4 J & J	July 1 1949 500,000
Refunding bonds 1910_____c	4 J & J	July 1 1950 3,430,000
do do 1913_____c	4 J & J	Jan. 1 1953 550,000
Building bonds, 1911_____c	4 J & J	July 1 1951 310,000
Permanent improv. bonds, 1913_c	4 J & J	July 1 1953 618,000

The State Supreme Court on Sept. 9 1909 declared valid the asylum bonds given above. V. 89, p. 677.

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.

Years—	Real Estate.	Personal.	Railroads, &c.	Corpora-tion Excess.	Total.
	$	$	$	$	$
1914_____	473,929,255	209,989,913	148,170,364	10,444,157	842,533,689
1913_____	359,039,122	209,989,913	148,170,364	10,444,157	*783,919,168
1912_____	382,776,003	215,505,600	140,843,948	8,375,131	747,500,632
1910_____	301,598,664	193,109,906	110,517,611	12,464,205	617,690,386
1905_____	226,187,110	142,997,886	84,059,975	8,275,697	461,520,668
1900_____	167,368,628	94,081,227	39,259,445		300,709,300
1898_____	153,858,553	75,995,945	29,740,638		259,595,136
1890_____	141,925,656	74,946,718	14,940,150		231,812,522
1885_____	121,618,200	81,134,422			202,752,624

* This total includes $56,275,612 real and personal property of domestic corporations.

DEBT LIMITATION.—The State Constitution contains the following regarding public indebtedness.

Article 5, Section 4.—*State Indebtedness.*—Until the bonds of the State shall be at par, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State, except to supply a casual deficit, or for suppressing invasion or insurrection, unless it shall in the same bill levy a special tax to pay the interest annually. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Article 7, Section 7.—*Counties, Cities, Towns, &c.*—No county, city, town or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Section 13.—No county, city, town or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Article 8, Section 4.—It shall be the duty of the Legislature to provide for the organization of cities, towns and incorporated villages, and to restrict their powers of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses in assessments and in contracting debts by such municipal corporations.

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 *cestui que trustent* 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.—

1910	2,206,287	1860	992,622	1820	638,829
1900	1,893,810	1850	869,039	1810	555,500
1890	1,617,947	1840	753,419	1800	478,103
1880	1,399,750	1830	737,987	1790	393,751
1870	1,071,361				

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.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH CAROLINA.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at the end of this State.

ALAMANCE COUNTY.
Graham is the county seat.
Conditional issues of bonds to construct railroad. See V. 100, p. 413.
Funding Bonds.
5s '03 May $50,000c 1933
Road Bonds.
5s '09 J-J $200,000c...Jan 1 1959
BOND. DEBT Oct 1 1914. $250,000
Floating debt........... 91,665
Sinking fund........... 21,050
Assessed val. '14 (⅓ act.).10,577,986
State & Co. tax rate (per M) '13 $9.00
Population in 1910........28,712
INT. at County Treas. office.

ASHEVILLE.
County seat of Buncombe County. City charter amended in 1901. Bonds can be issued only by vote of people. Commission form of government adopted March 16 1915. V. 100, p. 1185.
Floating Debt (*Tax-free*).
6s '94 A-O $90,000c...Apr 1 1924
5s '15 M-S 50,000c...Mar 1 1945
5s '13 M-S$200,000c...Mar 1 1943
Water Bonds (*Tax-free*).
6s '86 J-J $70,000c....Jan 1 1916
4s '02 A-O 200,000c....Apr 1 1922
Reservoir (*Tax-free*).
6s '07 M-N $15,000c.....
(Part yearly on May 1.)
Incinerator Bonds.
5s '14 J-J $10,700c...Jan 1 1944
Sewer Bonds (*Tax-free*).
5s '88 J-J $100,000c....July 1 1918
5s '11 J-J 100,000c....July 1 1941
Refunding Bonds (*Tax-free*).
4½s'04 J-J $40,000c...Jan 1 1934
School Bonds (*Tax-free*).
5s '91 J-J $24,500c....July 1 1921
5s '02 A-O 10,000c....Apr 1 1932
5s '07 A-O 30,000c....Apr 1 1937
5s '13 J-J 50,000c...Jan 1 1943
Market House (*Tax-free*).
5s '91 J-J $15,000c...Jan 1 1921
5s '11 J-J 20,000c....July 1 1941
Street Bonds (*Tax-free*).
6s '86 J-J $3,000c...Jan 1 1916
6s '87 J-J 27,000c...Jan 1 1916
5s '11 J-J 240,000c...July 1 1941
Auditorium Bonds.
6s J-D $15,000......
TOT. BD. DT. Mar 1 '15.$1,311,200
Sinking fund April 1914.... 47,192
Floating debt Mar 1915.... 50,091
Assessed val'n (equalized).13,237,343
Real value (estimated)...20,000,000
Total tax rate (per $1,000) '13.$15.50
INT. on water bonds of 1886, sewer bonds of 1888, 6% street bonds and auditorium bonds payable at City Treas. office; on water bonds of 1902, school bonds of 1902 and refunding bonds at First Nat. Bank, N. Y.; sewer bonds of 1911, street bonds of 1911, market house bonds of 1911 and reservoir bonds at Nat. Park Bk. N. Y.; school bonds of 1891, market-h'se bonds of 1891 and floating debt bonds of 1894 at Merc. Tr. & Dep. Co., Baltimore; on school bonds of 1907 at Equitable Trust Co., N. Y.; school bonds of 1913 and floating debt bonds of 1913 at U. S. Mtge. & Trust Co. of N. Y.; bonds of 1915 in New York.

AVERY COUNTY.
Newland is the county seat.

Road Bonds.
5s '15 M-N$150,000...May 1 1955
BOND. DEBT May 1915. $175,000
Floating debt........... 7,000
Assessed valuation 1914...2,251,446
§ Int. at Hanover Nat. Bank, N.Y.

BEAUFORT COUNTY.
Washington is the county seat.
Bridge Bonds.
5s g '13 J-D $50,000c....Dec 1 1943
BOND. DEBT April 1915. $137,500
Floating debt (estimated)... 18,000
Assessed val'n 1914 (est.)..9,000,000
State & co. tax rate (per M) '14 $8.80
Population in 1910.......30,877

BESSEMER CITY.
This town is in Gaston County.
*Water-Works & Sewer Bonds.
6s '14 J-J $25,000c....Jan 1 1944
Public-Improvement Bonds.
5½s --- $15,000....Apr 1 1933
Sidewalk Bonds.
5½s --- $15,000....Apr 1 1933
BOND. DEBT Sept 30 '14.. $55,000
Assessed valuation 1914.... 602,569
Real value (estimated)...2,000,000
Population in 1910........1,529
* Int. at Nat. Park Bank, N. Y.

BUNCOMBE COUNTY.
County seat is Asheville. Legality of A. & S. R. R. bonds upheld by courts. V. 79, p. 798.
Court House Bonds.
5s '02 J-J $50,000c...Jan 1 1932
County House Bonds.
5s '05 J-D $20,000c....June 1 1925
Funding Bonds.
4½s'09 M-S$111,000c...Mch 1 1939
4½s'06 F-A 42,000c...Feb 1 '16-'36
5s '11 M-N 50,000c...Nov 1 1931
6s '12 J-J 35,000c...Jan 1 '16-'22
5s '13 M-N 50,000c...May 1 '18-'63
($5,000 due every 5 years.)
5s --- $50,000....Jan 1 '17-'31
45,000....Jan 1 '32-'40
Road and Bridge Bonds.
5s '13 M-N$50,000c...May 1 '18-'63
($5,000 due every 5 years.)
Jail Bonds.
6s '08 J-J $39,000c...Jan '16-54
Refunding A. & S. RR. Bonds.
(*Tax-Exempt*)
5s '95 J-J $98,000c....July 1 1915
Refunding Bonds.
5s '15 --- $98,000....July 1 1935
Bridge Bonds (*Tax-Exempt*)
5s '10 M-S $50,000c....Mch 1 1930
BOND. DEBT Dec 1914.. $776,000
Floating debt........... 30,000
Assessed val........25,564,382
Population in 1910........49,798
INT. on court-house 5s at Chase Nat. Bk., N. Y.; on refunding RR. 5s at Blair & Co., N. Y.; on county-house and on bridge bds. at Nat. Park Bk., N. Y.; on funding 4½s at A. B. Leach & Co., N. Y.

BURLINGTON.
This city is in Alamance County. Bonds tax-exempt. Pop'n '10, 4,808.
Light Bonds.
5s M-S $28,000 ..1933 & 1935
Water Bonds.
5s M-S $20,000c.........1939
5s '09 A-O 50,000c...Apr 1 1939

Sewer Bonds.
5s '08 A-O $50,000c....Apr 1 1938
Street Bonds.
5s '10 J-J $60,000c....Sept 1 1940
BOND. DEBT April 1915. $208,000
Sinking fund Oct 1 1914.... 12,633
Assessed val. '14 (½ act.).2,525,000
INTEREST payable at Guaranty Trust Co., N. Y., and Cont. & Comm. Tr. & Sav. Bk., Chicago.

CABARRUS COUNTY.
Concord is the county seat.
Funding Bonds.
4½s'11 J-J $105,000...July 1 1941
BOND. DEBT May 11 '15 $201,000
Assessed valuation 1914... 9,500,000
State&Co.tax(per$1,000)'14 $10.40+
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...8,213,884
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
4½s'11 --- 100,000.........1941
Auditorium Bonds.
4½s'11 --- $65,000.........1941
Street-Improvement Bonds.
5s '88 J-J $50,000c...Jan 1 1918
5s '90 J-J 75,000c...July 1 1920
5s '90 --- 10,000c.........1920
5s '08 --- 100,000c.........1938
4½s'09 --- 100,000c.........1939
4½s'12 --- 100,000c.........1942
City-Hall Bonds.
5s '91 --- $100,000c.........1922
Water-Sewer Bonds.
5s '99 --- $300,000c.........1929
Sewer Bonds.
4½s --- $150,000c.........1942
Floating-Debt Bonds.
4½s'03 --- $100,000c.........1933
4½s'05 --- 140,000c.........1935
4½s'07 --- 140,000c.........1937
*Water Bonds.
4½s'05 --- $210,000c.........1935
4½s'07 --- 35,000c.........1937
4½s'12 --- 50,000c.........1942
4½s'11 --- 300,000c.........1941
Incinerator-Plant Bonds.
6s '15 Mar $20,000..Mar 1916-1920
GEN. BD. DT. Apr 9 '15 $2,175,000
Assessment bonds (add'l). 476,000
TOTAL DEBT Apr 9 '15.. 2,631,000
Assessed val. '14.........22,041,490
Total tax rate (per $1,000) '14.$13.60
INT. payable in New York and Baltimore.

CLAYTON.
This town is in Johnson County.
Water-Works ans Sewer Bonds.
5½s '12 J-D $45,000....Dec 1 1942
Electric-Light Bonds.
5½s'12 J-D 315,000....Dec 1 1942
Funding Bonds.
5½s'15 --- $10,000.....Apr 1 1945
NET DEBT May 1915... $45,000
Assessed valuation........904,020
Real value (est.).......2,800,000
Population in 1910........1,441
INT. at Hanover Nat. Bank, N. Y.

CLEVELAND COUNTY.
Shelby is the county seat.
Court-House Bonds.
6s --- $20,000c......1915-1918
Railroad Bonds.
6s --- $25,000c.........1915
Bridge Bonds.
5s --- $22,000c......1917-1926
5s --- 48,000c......1916-1948
6s --- 25,000c......1917-1945
Refunding Court-House Bonds.
5s --- $9,000c......1915-1931
BOND. DEBT Apr 2 '15.. $149,000
Ass'd val. 1914 (½ act.).10,130,105
State & co. tax(p. $1,000) '14..$9.20
Population in 1910........29,494

CONCORD.
This city is in Cabarrus County.
6s '91 J-J $24,500c.........1921
5s '01 J-J 150,000c.........1941
Funding Bonds—(*Tax-Exempt*)
5s '07 J-J $100,000c....Jan 1 1937
Water-Works Bonds.
5s '11 M-N $50,000c....May 1 1941
School Bonds.
5s '14 s-a $50,000c.........
BOND. DEBT Apr 3 '15.. $344,500
Assess. val. '15 (½ act.)..3,400,000
Population in 1910........8,715
INT. on school bonds at Chase Nat. Bank, N. Y.; others at Cabarrus Sav. Bank, Cabarrus, and Hanover Nat. Bank, 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 $15,000c...Oct 1 1942
(Subject to call begin. Oct. 1 1927)
5s '13 --- $10,000....Aug 1 1943
Funding Bonds.
5½s'15 M-S $10,000....Mar 1 1932
5½s'15 M-S $25,000....Mar 1 1947
TOTAL DEBT Apr 2 '15.. $115,000
Assessed valuation 1914..11,200,000
Population in 1910........25,594
INT. on refunding and funding bonds at Hanover Nat. Bk., N. Y.; on school bonds at John Nuveen & Co., Chicago.

DAVIDSON COUNTY.
Lexington is the county seat.
State Supreme Court on Apr. 14 1915 upheld Act authorizing road bonds. See V. 100, p. 1524.

Road Bonds (*Taxable*).
5s '15 M-N$300,000c...May 1 1955
'Subject to call 1935 or any interest date thereafter.'
BOND. DEBT May 1915 $300,000
Floating debt........... 19,000
Assessed valuation 1914
(¼ to 1-3 actual)......12,815,000
Population in 1910........29,494
INT. payable in New York.

DAVIE COUNTY.
Mocksville is the county seat.
Road Bonds.
5s '16 --- $35,000c.........
TOTAL DEBT 1914. $114,000
Bonds sold Feb 1 1915.... 35,000
Assessed valuation 1913...4,292,069
Tax rate (per $1,000) 1913...$12.20
Population in 1910........13,394

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 $87,000c...Jan 2 1928
6s '88 Jan 50,000c....July 1 1918
Market Bonds.
4½s'01 J-J $50,000c....July 1 1926
§Funding Bonds.
4½s'11 J-J $140,000c....Jan 1 1941
Public School Bonds.
6s '91 --- *$24,000c...Sept 1 1921
4½s'01 J-J *50,000c...July 1 1926
4½s'05 J-J $50,000c...July 1 1935
5s '12 J-J $25,000c...Jan 1 1922
4½s'12 J-J $25,000c...Jan 1 1927
Street Bonds.
4½s'01 J-J $100,000c...July 1 1941
Sewer Bonds.
4½s'01 J-J $100,000c...July 1 1941
4½s'14 J-J 60,000c...July 1 1929
BOND. DEBT Dec 31 '14 $781,000
Floating debt............ $83,500
Sinking fund............ 260,090
Assessed valuation 1914..19,222,358
Total tax (per $1,000) 1914 $20.86 +
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 $30,000c 1917
4½s M-N 144,000c 1921
BOND. DEBT May 12 '15 $174,000
Floating debt............ 65,885
Sinking fund............ 94,069
Assessed val. 1914......28,192,966
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.
Street Bonds.
5s '11 s-an $120,000c.........1941
Market-House Bonds.
5s '14 J-J $19,000c.Jan 1 '15-'34
BOND. DEBT April 1914. $161,000
Assess. val. '13 (½ 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 1941
Water and Sewer Bonds.
5s --- $100,000....Dec 1 1935
Street Bonds.
5s M-N $100,000.........
GEN. BD. DT. Apr 30 '12 $313,000
Assessment bonds (add'l). 44,000
Assessed valuation 1911...3,300,000
Total tax (per $1,000) 1910...$10.00
Population in 1910........7,045
INT at Hanover Nat. Bank, N. Y.

FORSYTH COUNTY.
Winston-Salem is the county seat.
Twp. Railroad Bonds.
6s --- $55,000.........1928
Court House Bonds.
5s --- $55,000.........
Funding Bonds.
5s '13 J-J {$50,000...Jan 1 1923
{ 50,000...Jan 1 1933
{ 35,000...Jan 1 1943
GEN. BD. DT. Apr 2 '15. $190,000
Township bonds (add'l)... 53,000
Assess. val. '14 (½ 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.........
BOND. DEBT Nov 1914.. $330,000
Assessed valuation 1914..14,201,155
State & co. tax(p. $1,000) '13..$9.50
Population in 1910........37,063

GASTONIA.
This town is in Gaston County. Incorporated in 1876.
Street Bonds.
5s g '07 A-O $30,000c....Oct 1 1937
5s '13 M-S *35,000c...Mch 1 1943
5s '14 M-S 55,000c...Mar 1 1944
Water Works and Sewerage Bds.
5s '99 --- $50,000....Nov 1 1929
5s '01 --- 15,000....June 1 1931
5s g '07 A-O 23,000c...Oct 1 1937
*Water-Works Bonds.
5s '13 M-S $10,000c...Mch 1 1943

GASTONIA (Concluded)—
* Sewer Bonds.
5s '13   M-S $12,500c....Mch 1 1943
Electric-Light Bonds.
5s '99   --- $15,000....Nov 1 1929
5s '01   ---   10,000....June 1931
5s g '07 A-O   2,000c....Oct 1 1937
5s '13   M-S   *2,500c....Mch 1 1943
School Bonds.
5s '01   --- $15,000....June 1 1931
5s g '07 A-O   15,000c....Oct 1 1937
5s '13   M-S   *10,000c....Mch 1 1943
Funding Bonds.
5s g '07 A-O $5,000c....Oct 1 1937
BOND. DEBT May 6 '15 $250,000
Assessed valuation 1913...3,702,229
Real value (estimated)...12,000,000
Total tax (per $1,000) '13...$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.
4⅛s '05   --- $18,000.........1935
5s '13   M-N 15,000c...May 1 1950
Water-Works Bonds.
4⅛s '02   --- $20,000.........1942
5s '13   M-N 56,000c...May 1 1951
Street Bonds.
4⅛s'02   --- $20,000.........1932
5s '13   M-N 25,000c...May 1 1953
5⅛s'15 M-N   5,000...May 1 1940
City-Hall Bonds.
4⅛s'02   --- $15,000.........1932
Electric-Light Bonds.
4⅛s'02   --- $25,000.........1922
§**Street and Sidewalk Bonds.**
5s '10   --- $150,000.........1950
Fire-Department Bonds.
5s '13   M-N $9,000c...May 1 1946
Street Railway Bonds.
5⅛s'15 M-N $9,000...May 1 1940
Incinerator Bonds.
5⅛s'15 M-N $6,000...May 1 1940
BOND. DEBT May 19 '15 $431,000
Sinking funds Apr 1 1915... 113,300
Assessed valuation 1914...5,001,868
Real value (est.).........9,000,000
Tax rate (per $1,000) 1914...$9.40
Population in 1910...........6,147
    INT. at Hanover N. Bk., N. Y.

GRANVILLE COUNTY.
Oxford is the county seat.
5s '09   s-an $100,000c   ---   1939
BOND. DEBT Apr 1 '15.. $160,000
Assessed valuation 1914...9,166,000
Population in 1910..........25,162

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 $100,000c....July 1 1917
Electric Light Bonds.
5s g   J-J $25,000c... Jan 1 1930
Street Bonds
5s   J-J $75,000c.........1930
4s   J-J   75,000c.........1954
5s '12   F-A   75,000c...Aug 1 1942
5s '14   J-D 100,000c...Dec 31 1944
Building Bonds.
5⅛g   A-O $35,000c....Apr 1 1930
School Location
6s   J-J $30,000c....Jan 1 1922
5s '10   J-J   35,000c...July 1 1940
5s   J-J   30,000c...July 1 1941
Sewer Bonds.
5s g   J-J $65,000c.........1930
4s   J-J   75,000c.........1954
Water Works Bonds.
5s g   J-J $100,000c....Jan 1 1930
4s   J-J   100,000c.........1954
Water and Sewer Impt. Bonds.
5s '12   F-A $20,000c...Aug 1 1942
Funding Bonds.
5s '03   J-J $125,000c... Jan 1 1938
Market House Bonds.
5s '12   F-A $20,000c...Aug 1 1942
Municipal Building.
5s '12   F-A $15,000c...Aug 1 1942
BOND. DT. May 12 '15...$1,100,000
Water debt (included)... 220,000
Assess. val. 1914........10,400,000
    INT. on 4% bonds payable in
New York; others in Greensboro.

GREENVILLE.
This city is in Pitt County.
Water Works & Electric Light.
5s   --- $75,000c.........1932
School Bonds.
5s   --- $75,000c.........1937
Funding Bonds.
5s   --- $20,000c.........1938
§ **Improvement Bonds.**
5s g '14 J-J $25,000c...July 1 1944
BOND. DEBT Apr 1915.. $195,000
Water and light debt (incl).. 75,000
Assessed valuation 1913...2,071,635
Population in 1910...........4,101
    § Int. payable in New York.

GUILFORD COUNTY.
County seat is Greensboro. All
Bonds tax-exempt. Pop.'10, 60,497.
Highway Improvement Bonds.
6s '03   J-J $300,000c....June 1 1933
BOND. DEBT Apr 2 '15.. $300,000
Sinking fund.............. 33,857
Assessed val. '14 (2-5 act.) 30,002,785

HENDERSON.
This city is in Vance County.
Refunding Bonds.
-s '14   --- $25,000.........1932
***Street Bonds.**
5s '13   J-D$100,000c...June 2 1953
BOND. DEBT May '15.. $125,000
Sinking funds............. 155,000
Assessed valuation 1914...2,860,112
Actual valuation (est.)....6,397,000
Pop'n within corp limits, 1910.4,503
Pop'n outside (township)....8,321
Pop'n within corp limits, pres-
ent 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 litiga-
tion over RR. aid bonds.
-s '13   --- $95,000...........
Road Bonds.
-s   --- $70,000...........
Railroad Bonds.
6s   ---   M-N $97,000c...May 1 1925
§**Court House Bonds.**
6s semi-an. $29,000c ....
General County Bonds.
6s semi-an. 345,000c ....
BOND. DEBT May 1 1914 $171,000
Sinking fund.............. 21,000
Assessed val. '13 (3-5 act.)..5,313,545
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   --- $30,000c.........1934
6s '07   M-N   11,000c...May 1 1917
School Bonds (Tax Exempt).
5s   ---   J-J $10,000c.........1934
Street Bonds (Tax-Exempt).
5s '11   --- $35,000c...Jan 1 1941
BOND. DEBT Apr 6 '15.. $146,000
Assessed valuation 1915....2,000,000
(Assessment ¼ to 1-3 actual value.)
    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 ex-
empt from city taxes. Pop.'10, 9,525.
Funding Bonds.
5s g '11 A-O $20,000c....Apr 1 1941
Electric-Light Bonds.
5s '03   A-O $10,000c....Apr 1 1933
Street Bonds.
5s '03   A-O $70,000c....Apr 1 1933
5s g '11 A-O   40,000c....Oct 1 1941
Railroad Bonds.
6s '89   J-J $10,000c....Jan 1 1919
School Bonds.
5s '97   --- $10,000c....Jan 1 1927
5s '13   J-J   50,000c....July 1 1943
Water Bonds.
5s '01   M-N $50,000c...May 30 1931
5s '02   M-N 50,000c...May 1 1932
5s '03   A-O   10,000c....Apr 1 1933
5s '08   A-O   60,000c....Apr 1 1938
5s '10   J-J   30,000c....Jan 1 1940
5s g '10 A-O   20,000c....Oct 1 1941
5s '11   A-O   30,000c....Oct 1 1941
5s '13   J-J   50,000c....July 1 1943
BOND. DEBT Apr 2 '15.. $535,000
Assets of city............. 650,000
Sinking fund Apr 2 '15.... 25,000
Assessed val. 1913 (est.)..5,000,000
Real value (est.).........14,000,000
    INT. at Hanover Nat. Bank, N. Y.
City, or at City Treasurer's office.

IREDELL COUNTY.
Statesville is the county seat.
Jail Bonds.
5⅛s   J-J $5,000c....July 1 1915
Road Bonds.
5s '11   J-J $125,000c.July 1 '26 & 51
5s '12   F-A 150,000c.Aug 1 '32 & '42
5s '13   M-N125,000c....May 1 1943
County Home Bonds.
5⅛s'13 F-A $27,000c..Feb 1 '16-'24
Funding Bonds.
5s '15 M-N {$375,000c...May 1'20-'44
        { 5,000c...May 1 1945
BOND. DEBT Apr 1915.. $512,000
Assess. val. 1914.........12,939,892
Real value (est.).........28,000,000
State & Co tax (per $1,000 '14..$10.50
Population in 1910..........34,314
    INT. on jail and building bonds at
Com. N. Bk., 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 $25,000c....July 1 1930
School Bonds.
4⅛s   J-J $20,000c...June 30 1931
5s '13   J-J   17,000c....July 1 1933
5s '14   J-J   50,000c....Jan 1 1934
Water-Works & Sewerage Bonds.
5s   ---   A-O$100,000c....Apr 1 1934
5s '05   J-J   50,000c....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
Population in 1910...........6,995
    INT. at Hanover Nat. Bank, N.Y.,
and First Nat. Bank of Chicago.

LAURINBURG.
This place is in Scotland County.
Refunding Water & Sewer Bonds.
5⅛s'11 A-O $37,500c......Apr 1 1931
Refunding Bonds.
5⅛s'13   --- $50,000c......Apr 1 1935
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 $100,000c...May 1 1952
5s '15   M-S 100,000c...Mar 1 1955
Court-House and Jail Bonds.
-s   --- $40,000.........
Funding and County-Home Bonds.
5s '13   F-A $25,000c......Aug 1 1943
TOT. BD. DT. May 10 '15 $159,000
Assessed valuation 1914...4,737,532
Real value (estimated)....7,500,000
Population in 1910..........11,376
    INT. payable at Co. Treas. office.

LENOIR.
This town is in Caldwell County.
Water bonds.............$80,000
Street bonds............. 20,000
BOND. DEBT Apr 1915.. 100,000
Floating debt............. 12,000
Population in 1910...........4,804

LEXINGTON.
This town is in Davidson County.
Inc. 1823. Bonds are taxable.
Impt. (Red. aft. 20 yrs. from issue).
-s '13   --- $35,000.........Jan 1 1945
5s '05   A-O $98,000c.........1945
5s '08   J-J   20,000c....July 1 1948
***Street Bonds** (Red. after 1927).
5s '07   M-N $10,000c...May 1 1947
***Street, Light & Water** (Red. after
     March 1927).
5s '07   M-S 40,000c....Mch 1 1947
BOND. DEBT Mch 1911.. $168,000
Assessed val. '10 (¼ 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 $100,000c.July 1 '43 & '48
5s '14   J-J 100,000c.........Jan 1 1955
BOND. DEBT May 1914. $200,000
Assess. val. '13 (3-5 act.)...5,170,830
State & co. tax(p. $1,000)'12$6.96+
Population in 1910..........17,132
    INTEREST payable in New York.

LUMBERTON.
This town is in Robeson County.
Street Bonds.
6s '15   M-S $35,000...Mar 1 1925
Floating-Debt Bonds.
5⅛s'15 A-O $20,000.........1945
BOND. DEBT April 1914. $119,000
Bonds sold in 1915........ 55,000
Assessed valuation 1913...1,311,717
Population in 1910...........2,230

McDOWELL COUNTY.
Marion is the county seat.
Township Road Bonds.
5⅛s'13 M-N$80,000c...Nov 1 '23-'43
BOND. DEBT May 1915.. $32,000
Assessed valuation 1914...5,285,432
State&Co.tax (per $1,000) '14..$8.90
Population in 1910..........13,538

MADISON COUNTY.
Marshall is the county seat.
5s   ---   J-J $85,000c....July 1 1935
6s   ---   J-J 27,000c....Part yearly
Road Bonds.
5s '13   s-a $50,000.........1943
5s '14   J-J 100,000c....Jan 1 1944
5s '15   J-J 150,000c....Jan 1 1945
BOND. DEBT May 1915 $409,000
Assessed val. 1914........4,974,257
State & Co.tax (per $1,000)'14$12.80
Population in 1910..........20,132

MATTAMUSKEET LAKE DRAIN-
AGE DISTRICT.
A district in Hyde County.
Drainage Bonds.
6s   ---   J-D$500,000...........
(Due $50,000 yrly. beg. June 1 1916.)
TOTAL DEBT Apr 1915. $500,000
    INT. at Nat. Bk. of Comm., N. Y.

MECKLENBURG COUNTY.
County seat is Charlotte.
Refunding Bonds.
6s   ---   M-N $390,000...Nov 1 1920
Special Improvement Bonds.
4⅛s'13 M-S $110,000....Sept 1 1943
BOND. DEBT Apr 1915.. $410,000
Floating debt............. 226,500
Assessed val.'14(½ act.)$32,635,188
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 $30,000c....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
5⅛s'14 A-O   30,000....Apr 1 1944
TOTAL DEBT May 1915. $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.
-s   --- $20,000...........
Water and Sewer Bonds.
5s   --- $80,000c....July 2 1930
Light Bonds.
5s   --- $15,000c....Dec 2 1931
Street Bonds.
5s '08   M-S $50,000c...Mch 2 1938
5s '09   F-A   50,000c....Feb 1 1939
5s   ---   50,000c....Jan 1 1941
5s '13   s-an 50,000c.........1940
§**School Bonds.**
5s '13   J-J $20,000c....July 1 1943
Funding Bonds.
5s '12   M-N $50,000c....May 1 1932
Water and Light Bonds.
5s '07   F-A $30,000c....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 '15. $488,000
Assessed valuation 1914...6,015,481
Real value (estimated)....7,750,000
Total tax (per $1,000) 1914.$11.00
    § INT. payable in Baltimore.

NEW HANOVER COUNTY.
Wilmington is the county seat.
School Bonds.
5s '13   J-J $175,000c....July 1 1938
Court House Bonds
5s   ---   J-J $7,800c.........1917
Road Bonds.
4⅛s   J-J $50,000c.........1927
4s   J-J 50,000c.........1930
4⅛s'08 J-J   50,000c....July 1 1933
5s '13   J-J 100,000c....July 1 1933

Road and Bridge Bonds.
4⅛s 11 J-J $50,000c....July 1 1936
Work-House Bonds.
5s '15   J-J $35,000....Jan 1 1935
BOND. DEBT Apr 1 '15.. $463,800
Sinking fund.............. 31,344
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   --- $2,000c.........1920
6s '09   ---   15,000c.........1939
Street Bonds.
5s '09   --- $15,000.........1939
Water-Works Bonds.
5s '09   --- $30,000c.........1939
Water and Sewer Bonds.
6s '09   --- $35,000c.........1939
School-Building Bonds.
6s '12   J-J $10,000c...May 1 1942
6s '13   A-O *8,000c...Apr 1 1943
6s '15   ---   9,000c....Oct 1 1945
BOND. DEBT Apr 1915.. $127,000
Assess. val. '15 (½ act.)..1,325,389
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 $50,000c....July 1 1937
Bridge Bonds.
5s '08   J-J $50,000c....July 1 1938
Court-House and Jail Bonds.
5s '11   F-A $75,000c....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.
5⅛s'13 s-an $100,000.........1943
BOND. DEBT Sept 30 '14 $100,000
Assessed valuation 1912...2,200,000
Population in 1910...........7,840
    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.
6s   --- $100,000...........
Consolidated Debt Bonds.
5s '89   J-J $42,500c....July 1 1919
5s '91   J-J   25,000c....July 1 1919
Sewer Bonds.
5s '89   J-J $50,000c....July 1 1929
5s '90   J-J   25,000c....Jan 1 1929
5s '14   J-J   8,000c....June 1 1944
Street Bonds.
5s '89   J-J $25,000c....July 1 1919
5s '14   ---   36,000c....June 1 1944
Street and Public Impt Bonds.
5s '97   A-O $50,000c....Oct 1 1927
5s '99   J-J 100,000c....July 1 1929
5s '14   ---   6,000c....June 1 1944
Municipal-Building Bonds.
5s '09   J-J $125,000c....July 1 1939
Refunding Bonds.
5s '09   J-J $25,000c....July 1 1939
Funding Bonds.
5s '13   J-D $57,000c....Dec 1 1943
5s '13   M-S 100,000c....Mar 1 1923
5s '15   ---   57,000c....Jan 1 1945
Water-Plant-Purch. (Tax-free.)
5s g '13 J-D $350,000c....June 1 1943
Water-Works-Impt. Bonds.
5s '13   J-D $50,000c....Dec 1 1943
5s '14   ---   75,000c....July 1 1944
City-Lot Purchase Bonds.
5s '13   J-D $18,000....Dec 1 1943
TOT. BD. DT. Mar 1915 $1,374,500
Water debt (included)... 475,000
Sinking fund, cash, &c.... 80,000
Assessed val. (May) '14.$12,203,504
Real value (est.).........15,000,000
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' & Mer-
chants' Bank, Baltimore, and A. B.
Leach & Co., N. Y. Coupons are
all tax-receivable.
    TAX-FREE.—The bonds are all
exempt from city taxation.

REIDSVILLE.
This city is in Rockingham County.
Inc. 1873. Pop'n 1910, 4,828.
Public Improvement Bonds.
6s   ---   s-an $50,000c....July 1 1921
Water-Works Bonds.
5⅛s   ---   50,000c.....May 1 1929
Water and Sewer Bonds.
-s '13   --- $50,000...........
Sewer and Street Bonds.
5s   ---   s-an $100,000c....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.
4⅛s'09 J-J $40,000c....June 1 1919
Water, Light and Sewer Bonds.
5s '01   J-J $40,000c...May 1 1941
Improvement Bonds.
5s '08   A-O $135,000c.June 1 1938
Gas, Paving and Sewers.
5s '13   J-J $200,000c....July 1 1953
BOND. DEBT Apr 1915.. $415,000
Assess. val. '14 (½ act.)...5,654,521
Tax rate (per $1,000) 1914...$11.50
    INT. on bonds due 1919 at Metro-
politan 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 Rutherfordton.
Refunding Bonds.
4½g'05 Jan $76,000c..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 $250,000c..July 1 '23-'52
BOND. DEBT Apr 12 '15.. $399,000
Sinking fund........7,196
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 Rutherfordton.

SALISBURY.
This city is the county seat of Rowan County. Pop'n '10, 7,153.
School Bonds.
5s A-O $10,000c...June 1 1916
Street Bonds.
5s '09 A-O $50,000c...Apr 1 1954
5s '10 50,000....Jan 1 1960
Street & Gen. Improv't Bonds.
5s '08 s-a $100,000c....1938 & 1958
Street and Sewer Bonds
5s June $20,000c..June 1 1921
5s A-O 25,000c...Jan 1 1930
Water Bonds.
5s '09 $20,000......1929
Water and Sewer Bonds.
5s A-O $75,000c...Oct 1 1931
Funding and Refunding Bonds.
5s '11 J-D $50,000c..May 1 1951
BOND. DEBT Jan 1 '14 $420,000
Assessed valuation 1913...4,254,132
City tax (per $1,000) 1913..$12.00
Population in 1910......7,153
Population in '15 (new limits)..16,000
* Exempt from city taxes.

SHELBY.
This city is in Cleveland County.
School Bonds.
5s '07 $35,000......
Water and Sewer Bonds.
5s '08 J-J $115,000c..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 J-J $9,000....July 1 1937
Elec. Light & Water-Wks. Bds.
5s '13 s-a $50,000c....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 $100,000c......
($5,000 annually beg. in 1917)
BOND. DEBT Apr 1915.. $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.
$72,000c
Electric Light Bonds.
$18,000c
5½s'13 A-O 8,000c...Oct 1 1938
School Bonds
$20,000c
5s '14 J-J 25,000c....July 1 1944
Funding Bonds.
$45,000c
5s '12 M-S 34,000c..Sept 1 '14-'42
20,000
Street Bonds.
$60,000c
Refunding Street Bonds.
5½s'13 A-O $10,000c...Nov 1 1918
5s '14 A-O 30,000c...Apr 1 1934
BOND. DEBT May 1915. $305,000
Total assessed val. 1914...3,560,121
Real value (est.)......7,000,000
Tax rate (per $1,000) 1914..$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
| SauratownTwp 50,000
Assessed val- | Danbury Twp. 276,602
uation '13 | Meadows Twp.497,141
| SauratownTwp689,478
Population of county, 1910...20,151

SWAIN COUNTY.
Bryson City is the county seat.
Road District Bonds.
5s '15 s-a $100,000....1926-1945
BOND. DEBT Oct 1913..552,000
Bonds sold April 1915....100,000
Assessed valuation 1912...500,163
Population in 1910....10,403
INT. at Bryson City Bank, Bryson City.

TARBORO.
This town is the county seat of Edgecombe Co. Pop'n '10. 4,129.

(TARBORO, cont.)
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 Apr 2 '15.. $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 g'12 J-D$110,000c....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. Mtge. & 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$225,000c......1943
Hospital Bonds.
-s $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
5s '15 M-N100,000c......1945
BOND. DEBT May 1915. $515,000
Floating debt......71,000
Assessed val. 1913 (est.)..27,411,050
Real value (est.)......80,000,000
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.
Public-Improvement Bonds.
5s '11 J-J $100,000....Jan 1 1963
Refunding Bonds.
5s '11 J-J $15,000....Jan 1 1941
TOT. BD. DT. May 1915.. $309,000
Ass'd val. '14 (40 to 45%)..2,725,000
Tax rate (per $1,000) 1914..$15.00
Population in 1910......6,211
$ INT. payable in New York

WAYNE COUNTY.
Goldsboro is the county seat.
Court-House (Red. beg. in 1933).
5s '13 s-a $100,000c......1943
BOND. DEBT May 12 '15 $100,000
Assessed valuation 1912..13,453,992
Real value (est.)......30,000,000
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 Apr 1915.. $40,000
Assessed val. 1914.....1,171,920
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 g'92 J-J $314,400c....Jan 1 1922
W. O. &E. C. RR.
6s '08 J-J $95,000c....Jan 1 1918
C. F. & Y. RR.
5s '89 J-J $126,000c....Jan 1 1910
Refunding Bonds.
4s g'09 J-J $148,000c....July 1 1929
Water and Sewer Bonds.
4½s'08 A-O$400,000c....Oct 1 1948
Refunding & Impt. Bonds.
5s '15 A-O$150,000c....Apr 1 1955
Street Bonds (Tax-Exempt).
1½s'10 J-J $100,000c....Apr 1 1950
Street, Water and Sewer Bonds.
4½s'12 J-J $400,000c....Jan 1 1952
TOT. BD. DT. Apr 1915..1,800,000
Water & sewer bonds (incl) 700,000
Sinking fund......74,000
Assessed valuation 1914..14,095,073
Total tax rate (per $1,000)'14..$31.00
$ INT. at Hanover Nat. Bank, N. Y.; on other bonds in Wilmington and New York.

WILSON.
This city is in Wilson County.
Street Bonds.
5s '02 M-S $25,000c..Sept 23 1931
5s '04 40,000......1934
5s '13 J-J 80,000c......1943
Sewer Bonds.
6s g'96 Jan $17,000c......1916
Ref. Elec.-Lt. Water & SewerBds
5s '12 A-O $74,000c...Oct 1 1932
Electric Light Bonds.
5s '08 s-a $17,000......1923
5s '13 J-J 80,000c......1943
Electric-Light Funding Bds.
5s '15 A-O$80,000c.Apr 1 '20-'35
BOND. DEBT Apr 1915.. $253,000
Water & light debt (incl.)..171,000
Assessed val. 1914.....4,446,091
Real value (est.)......15,000,000
Population in 1910......6,715
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.; and bonds of 1915 in New York.

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 *$160,000c..Sept 1 1924
5s g J-J *100,000c..Jan 1 1934
5s g M-N 235,000c..Nov 1 1937
4½s g J-J *50,000c..July 1 1952
5s g J-J †25,000c..July 1 1936
Water-Extension Bonds.
5s '14 J-J $50,000c..July 1 1941
Street Improvement Bonds.
5s g M-N *$85,000c..Nov 1 1937
4½s g J-J $100,000c..July 1 1952
5s g J-J e50,000c..Jan 1 1931
5s '14 J-J 50,000c..July 1 1944
Sewer Bonds.
5s g'07 M-N z30,000c..Nov 1 1937
4½s g'12J-J *$85,000c..July 1 1952
5s '14 J-J 50,000c..July 1 1941
Refunding Bonds.
4½sg'09M-N z40,000c..Nov 15 '39
4½g'09 F-A 100,000c..Aug 15 '40
5s g '11 M-N 45,000c..May 1 1941
4½g'11 M-N 55,000c..May 1 1941

Hospital Bonds.
4½g'12 J-J $90,000c..July 1 1952
School Bonds.
4½g'12 J-J $60,000c..July 1 1952
5s '14 J-J 60,000c..July 1 1944
Park Bonds.
4½g'12 J-J $15,000c..July 1 1952
Funding Bonds.
5s '14 J-J $250,000c..July 1 1944
TOT. BD. DT. July 21 '14 $1,225,000
Floating debt......250,000
Note debt......89,579
Assessed valuation..18,175,332
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.; (‡) at A. B. Leach & Co., N. Y.; (†) at Mechanics' & Metals Nat. Ba k N. Y.; (e) at Balt. Tr. Co.

YANCEY COUNTY.
Burnsville is the county seat.
Road Bonds.
5½s'13 A-O$121,875..Oct 1 '15-'53
BOND. DEBT Oct 1914.. $159,000
Assessed valuation....1,727,884
Real value (est.)......5,000,000
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.*$1,000	Tax per $1,000.	Pop'n. 1910.
Albemarle (T), Stanley Co.	$114,000		$934,998	$13.00	2,116
Anson County	93,000	None	$7,483,344	$11.27+	25,465
Ashboro, Randolph County	100,000	None	*1,048,000	*10.00	1,865
Beaufort (T), Carteret Co.	30,000		*541,363	*10.00	2,483
Black Mountain Township	30,000	None	700,000	8.00	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
Caldwell County	125,000				
Canton, Haywood County	130,000	2,000	f1,175,698	f17.50	1,393
Clinton (T), Sampson County	63,000	None			
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	z25,000				
Chatham County	50,000	8,000	f6,615,869	f8.20+	22,635
Cherryville (C), Gaston Co.	39,500	None	600,000	10.50	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	f10,371,173	*11.49+	35,284
Dunn (C), Harnett County	53,000	None	921,219	9.50	1,823
Duplin County	$30,000		f$7,291,810	f$6.66+	25,442
Edenton (T), Chowan County	42,847		*1,160,508		2,789
Edentown Graded Sch. Dist.	z25,000				
Edgecombe County	86,000	10,000	$12,339,033		32,010
Elizabeth City Graded Sch. D.	40,000	12,000	$3,300,000	$4.00	
Enfield Township	60,000	None	1,600,000	*8.56+	
Forest City (C), Rutherf'dCo.	25,000	2,500	*463,186	*11.50	1,593
Franklin Township	80,000	None	*899,850		
Frank1a n Township	40,000	None	f1,835,490		4,430
Graham (C), Alamance Co.	60,000		1,421,573		2,504
Greene County	110,000				13,083
Halifax County	40,000		f14,158,263	f8.50	37,616
Hamlet (C), Richmond Co.	40,250		*771,270		2,173
Harnett County	68,000	None	f7,250,000	f7.60+	22,174
Haywood County	30,000		*7,473,997		21,020
Hoke County	100,000		*3,304,406		
Johnson County	†40,000				
Kings Mountain, Cleveland,O.	60,000	None	$$550,000	$11.00	2,218
Lincolnton, Lincoln County	75,000	None	*1,214,854	*14.00	*825
Louisburg Township	80,000		*1,798,678		
Lyon Swamp Drainage District	43,500	None			
Maxton (T), Robeson County	50,000		559,000		1,321
Morehead City, Cartaret Co.	50,000	10,208	784,207		2,331
Mooresville, Iredell Co.	115,000	None	$1,533,425	$7.00	3,400
Moseley Creek Drain. Dist.	45,000				
Mt. Airy (T) Surry County	130,000		1,729,244		8,395
Mt. Olive (T), Wayne Co.	28,000		*763,469		1,071
Murphy (T), Cherokee County	90,000	None	f1,025,000	f9.00	977
Newton (T), Catawba County	83,000		*807,792		2,316
Onslow County	53,000	None	*5,319,277	*7.50	14,125
Oxford, Granville County	90,000	None	$1,907,804	$12.00	3,018
Raeford School District	35,000	None	*951,051		
Randleman (T), Randolph Co.	50,000		*480,041		1,050
Red Springs, Robeson Co.	35,000		f675,000	f21.50	1,089
Richmond County	80,000	None	*7,717,700	*11.00	19,673
Robeson County	75,000	None	$17,391,039	$9.264+	51,945
Rockingham County			f11,992,216	f9.30	36,442
Rockingham(T),RichmondCo	140,000		f1,348,527		2,155
Rockingham Township	25,000	None	*3,000,000	*11.00	*33,163
Rocky Mount Graded S. D.	50,000		4,990,000		
Rowan County	25,000	12,000	14,800,000	f9.00	37,521
Roxboro (T), Person County	55,000	15,000	$859,638	$11.00	1,425
Rutherfordton, Rutherford Co.	60,000	2,500	f487,299	f14.00	1,062
Salisbury Twp., Rowan Co.	50,000	None	6,821,155	10.00	16,059
Sampson County	88,000	None	$8,653,862	10.00	16,059
Sanford (T), Moore County	102,000	None	1,140,253	10.00	2,282
Scotland County	28,000		f5,392,516	f6.50	15,363
Smithfield (T), Johnston Co.	60,000	12,000	$974,000	$10.00	1,347
Southern Pines, Moore Co.	30,000	1,200	*501,192	*20.00	542
Southport, Brunswick Co.	†40,000				
Statesville Twp., Iredell Co.	50,000	None	$2,672,660	$11.11	8,693
Surry County	27,900		*8,335,358		29,705
Sylva Township, Jackson Co.	61,500		907,000		
Transylvania County	85,000		*2,927,090		7,191
Tryon (C), Polk County	y39,500		420,000		700
Valleytown Township	40,000		1,415,000		3,213
Wadesboro, Anson County	35,000	None	f1,547,432		2,376
Warrenton Township	y50,000		1,537,218		
Washington County	y30,000				
Waynesville (C), Haywood Co.	73,000	6,000	980,000	12.60	2,008
Weaverville(T),Buncombe Co.	27,000		215,180		442
Wilkes County	32,000	None	a6,292,349		30,282
Williamston Twp., Martin Co.	40,000	None	$1,200,000	$10.00	3,321

(C) City. (T) Town. z 1911 figures. f 1912 figures. * 1913 figures. § 1914 figures. a 1915 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 1917a).....Richard I. Manning
Secretary of State (term expires 1917a).....R. M. McCown
Treasurer (term expires 1917a).....S. T. Carter
Comptroller (term expires 1917a).....C. W. Sawyer
a Term expires upon qualification of successor.

LEGISLATURE meets annually on the second Tuesday in January, sessions are not limited, but pay of members is confined to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to 1893, see the "State and City" Supplement of April, 1893, pages 163 and 164. On Dec. 19 1904 the Supreme Court of the United States affirmed the decision of the United States Circuit Court in the case of Lee against Robinson, and declared the revenue bond scrip of this State to be void. Under the Act of March 2 1872 $1,800,000 of this scrip had been issued. V. 80, p. 725. The State debt on Jan. 1 1915 consisted of the following items:

LOANS—	When Due.	Redemption Brown Consols '93.
Consols 1873-8-9.		4½s J-J $5,022,512c&r..Jan 1 1933
6s J-J $28,000c		(Subject to call after Jan. 1 1913.)
6s J-J 1,272.23...Past due		Blue Bonds 1887.
Deficiency Stock 1878.		4½s J-J $400,000c&r..July 1 1928
6s g J-J $15.11....Past due		Bonds Fundable into 4½s Re-
Agricul. Col. Scrip (two pieces).		demption of Brown Consols.
6s J-J $191,800r..Irredeemable		Various old bonds, principal
Clemson College Stock 1891.		fundable.
6s J-J $58,539r..Irredeemable	6s	$164,350c&r

In 1903 the General Assembly passed an Act requiring the State Treasurer to remove from the books in his office old Blue Ridge RR. bonds amounting to $37,000 (V. 84, p. 1134). An effort was made to restrain the Treasurer from complying with this Act. The case was taken to the State Supreme Court and dismissed by it, and later the U. S. Supreme Court sustained this decision.

The State Supreme Court on Sept. 27 1907 handed down a decision upholding the validity of certain bonds alleged to have been stolen from the State Treasurer's office. V. 85, p. 379. 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 bonds and certificates of stock for the refunding of outstanding Brown consol bonds 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.

Thirty South Carolina 6% bonds of $1,000 each, issued in 1869, presented for payment Nov. 12 1914 by an attorney representing the State of New Hampshire, were rejected as void by the Comptroller-General, on the ground that they were among those repudiated by the General Assembly in 1873 as "put upon the market without any authority in law." V. 99, p. 1545.

INTEREST is payable in New York at the Hanover National Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the Bank of Charleston, N. B. A.

TOTAL DEBT.—The total valid bonded debt on Jan. 1 1915 was $5,675,851, not including bonds which matured a great many years ago but have never been paid. The assets of the sinking funds on Jan. 1 1915 amounted to $363,109; of this amount, $93,788 was ordinary sinking fund and $269,321 "cumulative" sinking fund; this latter fund is for the reduction and payment of South Carolina Brown 4½% bonds and stocks. During 1913 and 1914, $600,000 was used for retiring bonds.

ASSESSED VALUATION AND TAX RATE.—

Years—	Real Estate.	Personal Property.	Railroads.	Total.	Tax per $1,000.
1914	$162,431,612	$100,824,187	$43,923,083	$307,178,882	$6.00
1913	154,143,892	99,504,379	43,783,509	297,431,780	5.75
1912	152,052,298	96,119,406	43,359,299	291,531,003	5.75
1910	147,051,422	90,474,520	42,229,407	279,755,349	5.75
1908	134,536,251	94,872,328	41,959,377	271,367,956	5.50
1904	108,254,037	69,354,698	29,765,698	207,374,433	5.00
1897	102,088,325	47,641,516	24,142,341	173,872,182	5.00
1895	100,157,179	45,494,110	23,797,652	169,448,941	4.50
1880	76,583,666	36,574,858	7,392,000	120,551,624	4.75

STATE PROPERTY.—The State formerly owned valuable deposits of phosphates, but its revenue from the mining of them, after increasing from $196,698 in 1886 to $237,149 in 1890, fell to $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 imposed 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 6 states that the credit of the State not be pledged or loaned for the benefit of any individual, company, association or corporation, &c. This section was amended in Nov. 1910 and now reads: "The credit of the State shall not be pledged or loaned for the benefit of any individual, company, association or corporation; and the State shall not become a joint owner of or stockholder in any company, association or corporation. The General Assembly shall not have power to authorize any county or township to levy a tax or issue bonds for any purpose except for educational purposes, to build and repair public roads, buildings and bridges, to maintain and support prisoners, pay jurors, county officers, and for litigation, quarantine and court expenses, and for ordinary county purposes, to support paupers, and pay past indebtedness. Provided, That the limitation imposed by this section shall not apply to any township in the County of Greenwood, nor to any township in the County of Saluda, through which, in whole or in part, the line of railroad of Greenwood & Saluda Railroad shall be located and constructed, nor to the County of Saluda, such said townships in Greenwood County and Saluda County and the County of Saluda being hereby expressly authorized to vote bonds in aid of the construction of the said proposed railroad, under such restrictions and limitations as the General Assembly may prescribe hereinafter; Provided, That the amount of such bonds shall not exceed eight per centum of the assessed valuation of the taxable property of such townships.

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. These sections have been amended from time to time so as to exempt from the 8% limit bonds issued by certain cities for water, sewer and lighting purposes. In 1910, however, an amendment was adopted to Section 5 whereby such bonds were exempted when issued by any municipal corporation.

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 so 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."

The following municipalities have also been authorized to exceed the 8% limit for certain specified purposes (other than water, sewer and lighting): Aiken, Bishopville, Camden, Cheraw, Chester, Clinton, Darlington, Edgefield, Florence, St. Matthews, Sumter and Yorkville School District.

An amendment to Section 6 of Article X adopted in Nov. 1910 allows townships in Greenwood County and Saluda County to issue railroad aid bonds provided the amount of such bonds shall not exceed the 8% limit—see Sec. 6 above.

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.—

1910	1,515,400	1860	703,708	1820	502,741
1900	1,340,316	1850	668,507	1810	415,115
1890	1,151,149	1840	594,398	1800	345,591
1880	995,577	1830	581,185	1790	249,073
1870	705,606				

The proportion of the colored population was 60.70% in 1880, 69.16% 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.

ANDERSON.
This city is in Anderson County. Inc. in 1882; reinc. in 1908.

City-Hall Bonds.			
4½s	A-O	$8,000c	Apr 1 1919

Sewer Bonds.
4½s&4sA-O $50,000c.........1952
(Interest 4½% for 30 years; 4% for 20 years.)

Refunding Railroad Bonds.
5s A-O $16,000c....Apr 1 1922

Street Improvement Bonds.
5s A-O $25,000c....Apr 1 1933
5s '07 A-O 75,000c....Apr 1 1957
5s '15 83,000c.........1945

Refunding School Bonds.
5s A-O $2,500.........1952
BOND. DEBT Nov 1914..$176,500
Assess. val. '13 (1-6 act.)..5,136,000
Population in 1910............9,654
Coupons are tax-receivable.

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)
Opera-House Bonds.
5s '97 $7,500...Mar 15 1917
5s '00 7,500...Mar 15 1920
Paving Bonds.
5s '97 $2,500...Mar 15 1917
Sewer (Red. beg. aft.20 yrs.fr.issue)
5s '08 $50,000
BOND. DEBT May 18 '15 $192,500
Water & light bonds(included) 125,000
Ass'd val 1914 (½ act.)..1,537,711
Population in 1910...........3,665

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

Conversion Bonds.			
5s	A-O	$50,000c...Oct 1 1922
5s	A-O	56,000c...Oct 1 1923
5s	A-O	62,500c...Oct 1 1924
5s	A-O	90,000c...Oct 1 1925
5s	A-O	55,000c...Oct 1 1926
5s	J-J	23,000c...In 99 years
4½s	A-O	90,000c...Apr 1 1928
4½s	A-O	10,000c...Oct 1 1928
4s '07	J-J	*1,850,000c....July 1 1937
4s '08	J-J	*1,500,000c....July 1 1938

BOND. DEBT Apr 3 '15.$4,148,500
Assessed val. '14 (½ act.)..20,750,725
Total tax (per $1,000) '14..$42.87½

INTEREST is payable at Charleston at Charleston City Treasury; coupons are all tax-receivable.
The bonds marked with an asterisk (*) are exempt from State and city taxes. All others are exempt from city taxes.

CHERAW.
This town is in Chesterfield County. Inc. in 1820. Bonds are exempt from city tax. Pop'n 1910, 2,873.
Bridge Bonds.
6s '99 Apr $8,000c.........1929
5s '00 Jan 20,000c.........1949
Electric-Light-Plant Bonds.
5s '03 July $8,000c.........1933
Water (Red. beg. 20 yrs. from iss.).
5s '12 July $47,000c....July 1 1952
6s '13 J-J 35,000....July 1955
Sewer (red. beg. 20 yrs. from issue).
5s '12 July $30,000c....July 1 1952
BOND. DEBT Apr 1915...$148,000
Sinking fund Oct 1 1913....... 3,000
Assess. val. '13 (1-3 act.)... 809,000
INT. at Hanover Nat. Bk.. N. Y.

CHEROKEE CO. SCHOOL DIST. NO. 10 (P. O. Gaffney).
4s '03 $30,000.........1923
5s '07 25,000.........1927
5s '13 J-J 30,000c 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
4½s 6,000.........1923
Water, Sewer & Light Bonds.
6s $50,000.........1917
Water-Extens on Bonds.
4½s $19,000.........1922
Improvement Bonds.
4½s $26,000.........1929
BOND. DEBT April 1915..$125,000
Assessed valuation 1914...1,669,658
Population in 1910............4,754
* INT. at W. N. Coler & Co., N. Y.; others at local banks.

CHESTER COUNTY.
Chester is the county seat.
4½s'05 ann $75,000.........1930
(Subject to call 1920.)
BOND. DEBT May 12 '15...$75,000
Sinking fund 25,014
Assessed valuation 1914..6,813,983
State & Co. tax (per $1,000) '14 $16.50
Population in 1910..........29,425
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 $75,000c....Jan 1 1921
Water Bonds.
4½s'05 J-J $390,000c.....July 1945
Refunding Bonds.
5s '11 M-S$850,000c...Mch 1 1941
GEN. DEBT Apr 7 1915..$850,000
Water bonds (additional)..... 465,000
Sinking fund (water)...........22,803
Assess. val. '14............15,000,000
Total tax rate (per $1,000)'14..518.00
Population in 1910............26,319
INT. at Townsend Scott & Son, Baltimore, and in Columbia.

COLUMBIA SCHOOL DISTRICT.
This district is coterminus with the boundaries of the city and has property valued at $400,000.
5s '15 M-N$$250,000....May 1 1940
BOND. DEBT May 1915..$273,000
Assessed valuation........15,081,534
Population in 1915 (est.)......40,000
INT. at Hanover Nat. Bk., N. Y.

DARLINGTON.
This town is the county seat of Darlington Co. Pop'n '10, 3,789.
Railroad Ref. Bonds.
5s $50,000
Sewer Bonds.
5s $30,000
Railroad-Aid Bonds.
5s $12,000
Refunding Town Hall Bonds.
5s '12 J-J $20,000c...Jan 15 1932
TOT. DEBT July 1 '15...$112,000
Assessed valuation 1914...1,508,698
Tax rate (per $1,000) 1914...$20.00
INT. at Nat. Bk. of Comm'ce, N. Y.

DARLINGTON SCHOOL DIST.
High-School Bonds.
5s '15 s-a $50,000.........1945
TOTAL DEBT.........(?)

DILLON.
This city is in Dillon County.
Electric-Light Bonds.
$25,000
Water Bonds (Red. beg. in 1932).
5s '12 J-D $38,000c....June 1 1952
Sewer Bonds (Red. beg. in 1932).
5s '12 J-D $39,000c....June 1 1952
BOND. DEBT Apr 5 1915.$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
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 $70,000c....Jan 1 1950
Water Bonds.
5s '10 J-J $30,000c....Jan 1 1950
5s '02 50,000 Jan 1 '42
School Bonds (red. aft. Jan. 1 '28)
5s '08 $46,000...May 1 1948
Past Indebtedness.
5s '94 $25,000....Feb 4 1919
AEN. BD. DT. May 1914 .$223,000
Street bonds (add'l)..........88,585
Total assessed val. 1913...2,000,000

GAFFNEY.
This city is in Cherokee County.
Water & Sewer (Red. aft. Oct. 29).
5s '09 J-J $84,000c....Oct 1 1949
BOND. DEBT Apr 1912 ..$180,000
Sinking fund................14,507
Assessed val. '12 (½ act.)..1,320,000
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.
4½s J-D $75,000c....Dec 1 1932
Water (Red. beg. in 1923).
5s '03 J-D $64,000c.....Dec 1945
BOND. DEBT April 5 '15..$139,000
Assessed val.'13 (3-5 act.)..1,923,472
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).
4½s '90 $8,500.........July 1935
Railroad (Free from city tax).
5s '05 $8,500c.........July 1915
4½s&3'00 9,500c.........July 1920
5s '83&'91 16,500c.........July 1923
4½s'83 10,500c.........July 1935
Funding & Impt. (Tax-free).
4½s'05 J-J $125,000c....July 1 1935
Refunding (Free from city tax).
4½s'06 J-J 10,000c.....July 1936
5s '10 J-J 5,000c....Jan 1 1930
5s '11 J-J 7,000c.........Apr 1931
5s '12 J-J 10,000.......July 1 1942
5s '13 M-S 15,000c....Mar 1 1944

GREENVILLE (Concluded)—
Past Indebtedness (Tax-free).
5s '10 --- $12,000c --- July 1915
Street (Free from city tax).
5s '10 J-J $100,000c --- July 1 1940
5s '11 J-J 100,000c --- July 1940
5s '12 J-J 115,000c --- July 1 1942
Sewer (Free from city tax).
6s '92 J-J $75,000c --- July 1923
5s '10 J-J 40,000c --- July 1 1940
5s '12 J-J 35,000c --- July 1 1942
School (Free from city tax).
4½s'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
Funding Bonds.
4s '03 J-J $32,600 --- July 1 1919
4½s'06 J-J 60,000 --- May 1 1936
Greenville & Laurens RR.
4½s '05A-O $10,500 --- Apr 1 1930
5s '07 J-J 5,500 --- July 1 1937
5s '08 J-J 5,500 --- Jan 1 1338
Railroad Bonds.
4½s'03 --- $30,500 --- 1933
Ref. Air Line Ry. Bonds.
5s '15 J-J $10,000 --- July 1 1945
Refunding Bonds.
5s '01 J-J $31,000 --- July 1 1931
Emergency-Flood Bonds.
4½s'09 J-J $25,000 --- Jan 1 1939
Court-House Bonds.
5s '15 J-J $60,000 --- July 1 1945
Jail Bonds.
5s '15 J-J $30,000 --- July 1 1945
BOND. DEBT May 1915 $360,000
Floating debt --- 11,400
Assessed valuation --- 16,665,995
Real value (est.) --- 150,000,000
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 $22,000c --- 1917
Water and Elec.-Light Bonds.
6s '98 J-J $40,000c --- 1938
Sewer & Water (Red. aft. June'22)
5s '02 J-D $40,000c --- June 1 1942
Street Bonds.
5s '08 J-J $50,000c --- 1938
BOND. DEBT May 1 1914 $152,000
Assessed val. '13 (½ act.) 2,566,000
Total tax (per $1,000) 1913 $15.00
Population in 1910 --- 6,614
INT. at Hanover Nat. Bank, N. Y

KERSHAW COUNTY.
County seat is Camden. Bonds are tax-exempt. Pop'n 1910, 27,094.
Court-House Bonds.
5s '05 Apr $25,000c --- Apr 1 1930
Bridge Bonds.
5s '09 M-N $40,000c --- May 1 1928
Refunding Bonds.
5s '12 M-N $95,000c --- May 1 1942
BOND. DEBT Apr 2 1915 $160,000
Assess. val. '14 (1-6 act) 5,240,629
State&Co.tax(per$1,000)'14 $18.75

LANCASTER COUNTY.
Lancaster is the county seat.
4s '05 J-J $80,000 --- 1945
4½s'15 J-J 75,000c --- 1935
Refunding Railroad-Aid Bonds.
5s '12 July $47,000c --- July 1 1952
BOND. DEBT May 1915 $155,000
Sinking fund Apr 15 '15 --- 21,000
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 $11,000c $500 paid yrly
4½s 13 --- 20,000 --- July 1 1933
Water and Light Bonds.
5s --- J-D $40,000c --- 1935
Sewer Bonds (Red. beg. in 1927),
4½s'07 J-J $50,000c --- Jan 1 1947
BOND. DEBT Oct 1914 --- $121,000
Sinking fund Apr 1914 --- 24,077
Assess. val. '14 (¼ 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.
5½s'11 J-J $75,000 --- 1931
Jail Bonds.
5½s '13 J-J $50,000c --- 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. Incor. in 1893. Bonds are tax-exempt.
Funding Bonds.
4½s --- $10,000 --- July 1 1922
5s '14 J-J 50,000 --- July 1 '15-'34
Refunding Bonds.
5s --- $10,000 --- July 1 1928
Water (Red. aft. 20 yrs. from issue)
6s '13 J-J $150,000c --- Jan 1 1951
5s '13 J-J 50,000c --- Jan 1 1953
Sewer Bonds (Red. beg. in 1931).
5s '11 J-J $100,000c --- Jan 1 1951
College Bonds.
6s --- $60,000 --- July 1 1923

Light Bonds (Red. beg. 1931)
5s '11 J-J $35,000c --- Jan 1 1951
BOND. DEBT Apr 1915 --- $474,000
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.
4½s '11 J-J $11,000c --- July 1 1931
4½s'12 M-S *90,000c --- Sept 1 1932
Opera-House Bonds.
5s '87 J-J $5,500c --- July 1 1917
Improvement Bonds.
6s '97 M-N $5,000c --- May 1 1917
Paving Bonds.
4½s'01 J-J $50,000c --- July 1 1931
4½s'05 A-O 100,000c --- Oct 1 1935
*Street and Sidewalk Bonds.
4½s'12 M-S $90,000c --- Sept 1 1942
4½s'13 F-A 100,000c --- Aug 1 1943
Water-Works Bonds (assumed)
4s g'08 M-S $50,000c --- Sept 1 1948
(Subject to call after Sept 1 1928.)
A. & C. A. L. Ry. Co. Bonds.
5s '87 July $4,500c --- July 1 1917
6s '95 J-J 13,000c --- July 1 1915
Sewer Bonds.
5s '98 J-J $50,000c --- July 1 1928
4½s'12 M-S $20,000c --- Sept 1 1942
BOND. DEBT Apr 20 '15 $774,000
Water debt (included) --- 230,000
Floating debt --- 113,600
Assessed valuation 1914 7,612,111
Real value (est) --- 40,000,000
Total tax rate (per $1,000) '14 $12.50
Population in 1910 --- 17,517
* INT. at Nat. Park Bk., N. Y.

SPARTANBURG SCHOOL DIST.
Building Bonds.
6s '89 J-J $12,000c --- 1919
6s '97 J-J 10,000c --- 1927
4½s'01 J-J 20,000c --- 1921
4s '06 J-J $30,000c --- 1936
4½s'12 J-J 50,000c --- Jan 1 1932
BOND. DEBT Apr 2 1915 $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 $30,000c --- July 1 1920
Railroad Bonds.
6s '02 J-J $50,000c --- Jan 1 1922
Refunding Bonds.
4½s'05 J-J $24,000c --- Jan 1 1925
Fund. & Bridge (Red. beg. in '24.)
4½s'09 J-J $250,000c --- Jan 1 1939
BOND. DEBT Nov 3 '14 --- $374,000
Assess. val. (3-5 act.) 20,116,001
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).
4½s --- J-J $116,000c --- 1945
Sewer Bonds (Red. beg. in 1929).
5s --- J-J $50,000c --- 1949
Street Bonds (Red. beg. in 1931).
5s '11 A-O $25,000c --- Apr 1 1951
City-Hall Bonds.
5s '14 --- 20,000 --- 1934
BOND. DEBT April 1915 $211,000
Assess. val. '14 (1-3 act.) 2,990,000
Total tax rate (per $1,000) '14 $34.00
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.

UNION.
This city is the county seat of Union County. Pop'n 1910, 5,623.
Sewer Bonds.
-- semi-an $35,000c --- ---
Water-Works-Extension.
5s '15 s-a $25,000 --- 1955
(Subject to call beginning in 1935.)
Water and Light Bonds.
-- semi-an $40,000c --- ---
Funding Bds. (Red. beg. in 1926).
4½s'06 J-J $25,000c --- July 1 1946
Improvement Bonds.
-- semi-ann $12,000c --- ---
BOND. DEBT Oct 31 '14 $112,000
Assessed val. '14 (3-5 act.) 1,800,000
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 Bonds.
5s '15 J-J $25,000c --- Jan 1 1935
*Refunding RR.
6s '05 J-J $92,943 --- July 1 1915
Court-House Bonds.
4½s'11 J-J $75,000c --- Jan 1 1931
NET DEBT May 1915 --- $125,300
Assessed valuation --- 7,000,000
Real value (est.) --- 10,000,000
Population in 1910 --- 29,911
* INT. at Blair & Co., N. Y.; others in New York City.

WINNSBORO.
This city is the county seat of Fairfield County.
Water-Works Bonds.
5s '15 J-J $50,000c --- May 1 1955
Sewerage Bonds.
5s '15 J-J $20,000c --- May 1 1945
Electric-Light Bonds.
5s '15 J-J $10,000c --- May 1 1945
BOND. DEBT Apr 1915 --- $99,000
Water bonds (included) --- 50,000

Assessed valuation --- 716,150
Real value (est.) --- 1,500,000
Population in 1910 --- 1,754
INT. payable in N. Y. City.

ADDITIONAL STATEMENTS.
In the table below we give statistics regarding civil divisions in the State of South Carolina which are not represented among the foregoing:

	Bonded Debt	Floating Debt	Assessed Valuation	Tax per $1,000.	Pop'n. 1910.
Abbeville, Abbeville County..	$116,600	$10,000	*$1,250,000	*11.00	4,450
Abbeville School District....	32,100	None	e1,500,000	8.00	----
Aiken (C), Aiken County.....	96,500	----	d2,184,113	10.00	3,911
Allendale (T), Barnwell Co...	75,000	----	409,204	----	1,453
Anderson Co. S. D. No. 17....	65,000	----	*4,000,000	----	----
Bamberg (T), Bamberg Co.....	32,000	3,000	e436,786	12.00	1,937
Barnwell (T), Barnwell Co....	30,500	2,500	400,738	*10.00	1,324
Beaufort, Beaufort County....	43,000	None	*680,000	*12.50	2,486
Belton (T), Anderson County..	25,000	----	375,000	5.00	1,652
Bennettsville, Marlboro Co....	100,100	None	*800,000	§20.00	2,646
Catawba Twp., York County...	60,000	None	*2,389,280	----	12,583
Cheraw School District.......	25,000	None	----	----	----
Clarendon County............	70,000	10,000	$4,049,250	----	32,183
Clinton, Laurens County......	100,000	----	*818,020	12.50	3,272
Court House Twp. S. D. No. 1	31,500	None	*2,150,000	*8.00	----
Darlington County............	50,000	2,000	6,609,440	----	36,027
Easley (T), Pickens County...	32,500	3,350	e581,000	7.20	2,983
Florence School District......	48,000	None	2,750,000	9.00	----
Gaffney School District.......	55,000	None	$1,851,670	----	----
Gills Creek (Twp.), Lan. Co..	58,000	15,000	e1,371,320	e24.00	7,530
Greenville School District....	60,000	----	----	----	----
Greenwood Sch. Dist. No. 18.	64,750	None	3,085,098	7.50	----
Greer (T), Greenville County..	67,000	None	e420,331	e12.00	1,673
Hartsville, Darlington County	56,000	3,000	$814,587	$19.00	2,365
Hartsville Sch. Dist. No. 32..	25,000	None	$1,072,451	----	----
Honea Path (T), Anderson Co.	37,000	None	*567,352	23.75	1,763
Horry County................	40,000	10,000	$3,086,675	----	26,995
Johnston School District......	25,000	None	c595,556	----	----
Kingstree, Williamsburg Co...	42,000	----	----	----	1,372
Laurens (C), Laurens County.	90,000	2,000	e1,500,000	b14.00	4,818
Laurens County..............	170,000	----	$7,201,235	----	41,550
Laurens School District......	44,000	None	*1,400,000	*7.00	----
Lee County..................	85,000	21,000	e3,507,865	e18.25	25,318
Lexington County Sch. Dist...	57,500	----	----	----	----
Manning Sch. Dist. No. 9....	49,000	2,600	§695,970	§6.00	----
Manning (T), Clarendon Co...	140,000	----	----	----	----
Marion, Marion County.......	40,000	3,750	785,000	10.00	3,884
Marion County...............	100,000	----	$3,785,893	*15.00	20,596
Marlboro Co. Graded S.D.No.10	35,000	None*	*1,051,705	$9.50	----
Mullins (T), Marion County..	66,000	----	e432,500	----	1,832
Newberry (C), Newberry Co...	152,000	----	2,346,547	10.25	5,028
Oconee County...............	30,000	20,000	c4,903,130	e17.00	27,337
Orangeburg School District...	30,000	----	----	----	----
Rock Hill School District.....	75,000	----	2,600,000	7.00	----
Seneca (C), Oconee County...	25,000	None	*377,360	*10.00	1,313
Sumter County...............	50,000	----	$7,758,392	*14.75	38,472
Sumter School District No. 17	211,000	50,000	3,012,000	----	----
Timmonsville, Florence Co....	35,000	----	----	----	1,708
Union School District........	30,000	----	----	----	----
Winyah Indigo School District	35,000	None	2,188,205	6.25	----
Woodruff(T),Spartanburg Co..	60,000	----	756,466	----	----
York County................	75,000	----	$9,200,120	----	47,718
York Twp., York County.....	56,000	----	*1,303,974	----	6,825

(C) City. (T) Town. (Twp) Township. d 1909 figures. e 1910 figures. z 1911 figures. * 1912 figures. t 1913 figures. c 1914 figures. b 1915 figures. x Total debt. † This covers merely a recent issue; we are not advised as to what is total debt.

State of Georgia.
ITS
DEBT, RESOURCES, ETC.

Admitted as a State, Jan. 2 1788. One of Original Thirteen
Total area of State (square miles) --- 59,475
State Capital --- Atlanta
Governor (term expires July 1 1917) --- John M. Slayton
Sec. of State (term expires July 1 1915) --- Philip Cook
Attorney-General (term expires July 1 1915) --- Warren Grice
Treasurer (term expires July 1 1915) --- Wm. J. Speer
Comptroller (term expires July 1 1917) --- Wm. A. Wright

LEGISLATURE, under Act of 1902, meets annually on Fourth Wednesday in June.

HISTORY OF DEBT.—The details of Georgia's early history in debt-making will be found in the "State and City" Supplement for April 1893, pages 165 and 166.

Redemption Bonds.	Refunding Bonds—(Con.)—
4½s'85 J-J $3,392,000c&r.Jly 1 1915	4½s'15 $158,000c....July 1 1935
4½s '92 J-J $207,000c...Jan 1 1922	J-J 1,800,000c..July 1 '36-'44
4s '96 J-J 230,000c...July 1 1926	1,525,000c....July 1 1945
Refunding Bonds—	**State University Bonds.**
4½s'88 J-J 100,000c&r...Jan 1916	7s '81 J-J $232,500c...1932 to 1946
3½s'90 J-J 1,800,000c&r.Jan'17-34	3½s8 98 J-J 2,000c.....Jan 1958
33,000c&r.Jan 1 '35	7,000c.....Jan 1959
3½s'95 M-N287,000c. May 1 '15-'95	**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 February 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 1915 was $6,344,000, of which $6,340,500 was interest-bearing and $3,500 was past-due and non-interest bearing. In addition to the above the State pays the University trustees 7 per cent interest annually on $90,-202 of Land Scrip Fund not funded. Cash on hand Jan. 1 1915, $787,455.88. [On March 15 1915 $3,463,000 bonds were sold to refund bonds maturing July 1 1915.]

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Years.	Real Estate	Personal Property	Railroads, Etc.	Total.	Tax Per $1,000
1914	$803,390,196	$150,152,686	$955,542,882	$4.50	
1912	704,337,328	138,021,114	842,358,342	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	90,852,187	627 552 231	4.50	
1905	494,820,288	83,019,994	577,840,282	4.60	
1900	237,547,883	150,606,530	45,169,278	433,323,691	5.20
1890	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., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27 1890 to the Nashville Chattanooga & St. Louis RR. Company at a rental of $420,012 per annum. It also holds 186 shares of the Georgia RR. & Bkg. Co. and 440 shares of the Southern & Atlantic Telegraph Co.

CONSTITUTIONAL AMENDMENTS.—An amendment to the constitution was adopted Oct. 5 1904 limiting the State tax levy in any one year to 5 mills on the dollar, except for the purpose of repelling invasion, &c. See V. 79, p. 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 hundred 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 valuation. The paragraph reads as follows:

Paragraph 1. "The debt hereafter incurred by any county, municipal corporation or political division of this State, except as in this constitution provided for, shall not exceed seven per centum of the assessed value of all taxable property therein, and no such county, municipality or division shall incur any new debt, except for a temporary loan or loans to supply casual deficiencies of revenue, not to exceed one-fifth of one per centum of the assessed value of taxable property therein, without the assent of two-thirds of the qualified voters thereof, at an election for that purpose, to be held as may be prescribed by law; but any city the debt of which does not exceed seven per cent of the assessed value of the taxable property at the time of the adoption of this constitution may be authorized by law to increase, at any time, the amount of said debt three per centum upon such assessed valuation; except that the City Council of Augusta, from time to time, as necessary, for the purpose of protection against floods, may incur a bonded indebtedness upon its power-producing canal and municipal water-works, in addition to the debts hereinbefore in this paragraph allowed to be incurred, to an amount in the aggregate not exceeding fifty per centum of the combined value of such properties, the valuation of such properties to be fixed as may be prescribed by law, but said valuation not to exceed a figure five per cent on which shall represent the net revenue per annum produced by the two such properties together at the time of said valuation and such indebtedness not to be incurred except with the assent of two-thirds of the qualified voters of such city, at an election or elections for that purpose to be held as may be now, or may be hereafter, prescribed by law for the incurring of new debts by said the City Council of Augusta."

Paragraph 2 of the same article and section is as follows: Paragraph 2 "County and city bonds, how paid. Any county municipal corporation or political division of this State which shall incur any bonded indebtedness under the provisions of this constitution shall, at or before the time of so doing, provide for the assessment and collection of an annual tax sufficient in amount to pay the principal and interest of said debt within thirty years from the date of the incurring of said indebtedness."

MUNICIPAL BOND ISSUES.—In December 1897 a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given the bonds thereafter can never be called in question. See "Chronicle" of Jan. 15 1898. The constitutionality of this Act was upheld by the State Supreme Court in an opinion handed down on Dec. 1 1908 regarding a suit brought to restrain the issuance of certain bonds by the City of Albany, Ga. See V. 88, p. 319. Also see editorial in "State and City Supplement" of May 29 1909.

BONDS TAX FREE.—The State Supreme Court on Aug. 9 1907 handed down a decision holding that bonds issued by any municipal corporation within the State of Georgia are not taxable by that State or any county thereof. V. 85, p. 676.

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, administrator, guardian or trustee shall, within thirty days after such investment, 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.—Executors, 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 direction of the Superior Court, invest such funds in land.

POPULATION.—The population of Georgia has been as follows:

1910	2,609,121	1850	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 "Additional Statements" at end of this State.

ALBANY.
This city is in Dougherty County. Inc. 1838. East Albany annexed Feb. 5 1910. V. 90, p. 515.
Water-Works and Sewerage—
6s g ... Jan $12,000c..Jan 15 '16-'18
Electric-Light Bonds.
5s g ... M-N $25,000c...May 16 1923
High-School Bonds.
4s 06 M-N $4,000c ... May 1 '16-'19
Water and Light Bonds.
5s g '05 J-J $1,000c....July 1 1915
4s ... J-J 25,000c ... July 1 1931
Refunding Bonds.
6s ... Jan $9,000c.. Jan. 15 1921
5s g ... J-J 12,500c ... Jan 15 1921
Municipal-Improvement Bonds.
5s '08 Feb $60,000c..Feb 1 '15-'38
5s g '11 M-N 100,000c....Nov 1 1941
5s g '13 M-N 100,000c....Nov 1 1943
BOND DEBT Mar 29 '15 $349,500
Assess. val. 1914 6,367,347
Total tax rate (per $1,000) '13 $11.00
Population in 1910 8,190
INT. payable at Mech. & Metals Nat. Bank, N. Y. City.

AMERICUS.
This city is in Sumter County. Charter granted in 1855.
Improvement Bonds.
4½s'97 ... $15,000 1927
Sewer Bonds.
5s g '89 A-O. $35,000....Apr. 1 1919
4½s '11 ... 40,000c 1941
5s '13 J-J 10,000c ... July 1 1943

ATHENS.
Athens is the county seat of Clarke County. Inc. 1872. On Jan. 1 1913 the total assets of the city were $650,669. Pop'n 1910, 14,913.
§ Water Bonds
5s '92 M-N $104,000c Nov 1 '15-'22
4½s'08 J-J 35,000c....July 1 1938
City Hall Bonds
4s '03 M-S $50,000c ... Sept. 1 1933
Street Improvement Bonds.
4s '99 J-J $55,000c.July 1 '15-'29
4½s '13 J-J $75,000c...June 30 1943

Sewer Bonds.
5s '91 J-J $25,000c... July 1 1921
4s '00 J-J 16,000c..July 1 '15-'30
4½s'08 J-J $40,000c....July 1 1938
School Bonds.
5s '86 J-J $20,000c....July 1 1916
5s '08 J-J 75,000c....Feb 15 1938
4½s'13 J-J 100,000c...June 30 1943
BOND. DEBT Jan 1 '15...$595,000
Water debt (included)...139,000
Sinking fund Apr 1914 15,000
Assess. val. '14 (2-3 act.).10,492,630
Total tax rate (per $1,000) '14 $15.00
§ 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.
5s '07 M-S $12,500....Mch 1 1937
5s '07 A-O 12,500....Oct 1 1931
Sewer Bonds.
3½sg'03 J-J $250,000c...July 1 1933
4½s'10 J-J*1,170,000c...Jan 1 '15-'40
($45,000 payable annually.)
*Hospital Bonds.
4½s'10 J-J $100,000c...Jan 1 1940
Redemption.
5s '85 J-J $52,000....Sept 1 1915
4½s'86 J-J 116,000....July 1 1916
4½s'87 J-J 22,000....Jan 1 1917
4½s'88 J-J 21,500....Jan 1 1918
4½s'89 J-J 25,000....Jan 1 1919
4½sg'92 J-J 289,000....Jan 1 1922
4½sg'95 J-J 46,000....Dec 31 1924
4s '90 J-J 124,000....Jan 1 1920
4s '91 J-J 36,000....Jan 1 1921
4s g '03 J-J 36,000....Jan 1 1923
4s g '06 J-J 46,000....Jan 1 1926
4s g '07 J-J 74,000....Jan 1 1927
4s g '99 J-J 275,000....Dec 31 1928
4s g '03 J-J 399,000....Dec 31 1933
3½sg'02 J-J 418,000....Dec 31 1931
4½s'11 J-J 68,500c...July 1 1941
Water Bonds.
4½sg'92 J-J$500,000....Jan 1 1922
4s g '93 J-J 182,000....May 31 1923
3½sg'01J-J 200,000....July 1 1931
3½sg'03J-J 150,000....July 1 1933
4s '07 J-J 250,000....July 1 1937
4½s'10 J-J $750,000c...Jan 1 '16-'40
*School Bonds.
4½s'10 J-J $500,000c...Jan 1 '17-'40
*Crematory Bonds.
4½s'10 J-J $50,000c...Jan 1 1940
*Exempt from State, city and county taxation.
INT. in Atlanta and at Nat. Park Bank, N. Y. Issues carry tax-receivable coupons, except $2,570,500, which are registered.
TOTAL DEBT, SINK. FUNDS, &c.—

	Dec. 31 '14.	Dec. 31 '13.
Tot. bd. debt	$6,325,000	$6,318,500
Water debt (inclusive)	2,162,000	2,192,000

On Dec. 31 1914 floating debt aggregated $15,000 and sinking fund amounted 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 Richmond County, Inc. as a city Jan. 31 1798. Summerville annexed Jan. 1 1912 Population 1910, 41,040.
Refunding Bonds.
4½s '94 M-N $104,000c...May 1 1924
4½s '95 A-O 88,000c....Apr 1 1925
4½s '96 A-O 56,000c....Apr 1 1926
4s '97 A-O 62,000c....Apr 1 1927
3½s '98 M-S 100,000c....Mch 1 1928
3½s '99 J-D 48,000c....June 1 1929
3½s '99 M-N 66,000c....Nov 1 1929
3½s '00 A-O 82,000c....Apr 1 1930
4s '01 M-N 65,000c....Nov 1 1930
4s '01 J-D 23,000c....Dec 1 1931
4s '02 J-J 55,000c....Jan 1 1932
4s '03 J-J 56,000c....Jan 1 1933
4s '04 J-J 106,000c....Jan 1 1934
4½s '05 J-D 145,000c....Dec 1 1935
4s '06 F-A 35,000c....Feb 1 1936
4½s'13 M-N 200,000c....Nov 1 1943
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.
4½s '86 A-O $24 500c....Oct 1 1916
Bonds Lettered RB.
4½s '92 J-D $115,000c...Dec 1 1922
Bonds Lettered.
4s '93 M-S $98,000c....Mch 1 1923
Flood-Protection Bonds.
4½s'12 M-N$1,000,000c...Nov 1 1942
4½s'14 J-J 250,000c...July 1 1944...
Hospital Bonds.
4½s'12 J-J $150,000c...July 1 1942

Water-Works Bonds.
4½s'12 J-J $100,000c....July 1 1942
Bonds Past Due, not yet presented for payment.
s ... $4,100....
Bonded Indebtedness May 1915.
Population (estimated)..48,000.
Tax digest 1915 (est.)....$21,000,000
Realty (2-3 value)....15,000,000
Personality.............$36,000,000
Bonded indebtedness exclusive of flood-protection bonds...............2,127,600
Flood-protection bonds..1,500,000
Total bonded debt....$3,627,600
Less bonds purchased by Sinking Fund Commis...$92,000
Net indebtedness........3,535,000
Bonded indebtedness permissible under constitutional limitations on basis of Tax Digest of $36,000,000 (7%)....$2,520,000
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
Total indebtedness authorized by State....$4,270,000
Total outstand'h indebt..3,535,600
Total margin permissible....$734,400

BAINBRIDGE.
This city is county seat of Decatur Co. Inc. in 1829. Pop'n 1910, 4,307.
Academy bonds..............$5,500
Electric-light bonds........11,000
Sewer bonds................27,000
School bonds................47,000
City-Hall Bonds.
5s '12 J-J $15,000c..Jan 1 '28-'42
Water-Works Bonds.
...s ... $14,000....
Water-Works Extension.
5s '12 J-J $10,000c..Jan 1 '33-'42
Paving Bonds.
5s '12 J-J $25,000c...Jan 1 '18-'42
TOTAL DEBT Mar 29 '15. $154,500
Assessed valuation 1914...3,340,000
Real value (est.)..........5,000,000
INT. at Hanover Nat. Bk., N. Y.

BARNESVILLE.
This city is in Pike County.
Water Bonds.
6s '93 ... $13,500....Jan 1 1916
Auditorium Bonds.
6s '96 ... $15,000....Jan 1 1923
School, Water & Light Bonds.
4s '03 ... $10,000....Jan 1 1928
6s '08 ... 25,000....Jan 1 1927
School, Water, Sewer & Light Bds.
5s '11 J-J $50,000c...Jan 1 '33-'41
BOND. DEBT May 1915. $113,500
Assessed val. 1914 (est.)...2,000,000
Floating debt..............10,500
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 $52,000c....
BOND. DEBT May 1915. $87,000
Assessed valuation 1914...1,486,234
Real valuation............2,250,000
Population in 1910.........1,838
INT. at Central Bank & Trust Corporation, Atlanta.

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 Mar 29 '15. $330,000
Float. debt & notes July 1 '14 40,000
Assess. val. '14 (85% act.)..9,161,218
City tax (per $1,000) 1914 ... $18.00
INT. payable in Brunswick.

CARROLLTON.
This city is in Carroll County. Bonds tax-exempt. Pop. '10, 3,297.
School Bond
5s ... July $1,000c....
5s '12 J-J 25,000c...Jan 16 '40-'41
Water Works Bonds.
5s ... J-J $45 000c....
5s '12 J-J 4,000....Jan 10 1936
Street Bond
5s ... J-J $25,00....
5s '12 J-J 10,000....Jan 10 1942
Sewer Bonds.
5s g '06 J-J $15,000c...Jan 1 '21-'35
5s '12 J-J 3,000....Jan 10 1936
City-Hall Bonds.
5s '12 J-J $18,000c..Jan 10 '37-'39
BOND. DEBT May 12 '15 $126,000
Assessed val. '14 (¾ act.)..2,656,294
Total tax rate (per $1,000) '14 $13.50
INT. at Hanover Nat. Bk., N. Y.

CARTERSVILLE.
This city is in Bartow County.
Water, Light & Gas Bonds.
5s '93 J-J $19,000..........1923
5s '06 J-J 24,000....$2,000 yrly
El. Lt., Gas, Water & School Bds.
5s g '12 J-J $50,000c....Jan 1 1942
BOND. DEBT Dec 31 '14 ...$93,000
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 $74,286c.July 1 '15-'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..59.25
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.
4½s'97 J-J $55,000c...Jan 1 1927
4½s'98 J-J 50,000c...Jan 1 1928
4s g '05 J-J 38,500c...Jan 1 1935
3½g'12 J-J 49,000c...Jan 1 1931
4½g'09 J-J 250,000c...Jan 1 1939
Bridge Bonds.
4½s'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.
4½s g '14 J-J$58,000c.Jan 1 '16-'44
Water-Works Bonds.
5s g '14 J-J$450,000c.July 1 '15-'44
BOND. DEBT Jan 1 '15..$1,146,500
Sinking fund.......... 10,959
Assessed valuation, real..13,030,286
Assessed val., personal... 7,915,654
Total val. (4-5 act.) '15...20,945,940
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 ---- $4,000...Jan 1 1916
6s ---- 10,000...Aug 1 1923
5s '10 M-N 10,000c..Nov 5 1940
5s '12 ---- 10,000..........1943
Improvement Bonds.
6s ---- $7,000...Jan 1 1931
5s ---- 10,000...Aug 1 1934
Sewer and Water-Works Bonds.
5s '07 J-J $45,000c..Nov 1 '30-'38
Water-Works Bonds.
5s '12 ---- $40,000.........1942
Street Bonds.
5s '12 ---- $40,000.........1942
Sewer Bonds.
5s '12 ---- $5,000.........1942
BOND. DEBT Mar 29 '15. $181,000
Floating debt............ 800
Sinking fund............ 22,829
Assessed val. '14 (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 ---- $5,000....July 1 1915
Water Bonds.
--s ---- $15,000....July 1 1915
--s ---- 15,000....July 1 1920
--s '88 ---- 30,000.........1918
School Bonds.
--s ---- 55,000...July 1 1920
--s ---- 20,000...July 1 1925
Sewer Bonds.
--s ---- 35,000...July 1 1930
--s ---- 15,000...July 1 1930
Electric-Light Bonds.
--s ---- $5,000...July 1 1930
--s ---- 15,000...July 1 1935
--s '02 ---- 10,000.........1922
Street Paving Bonds.
--s ---- $5,000...July 1 1935
--s ---- 20,000...July 1 1940
TOTAL DEBT Mar 29 '15. $165,000
Assessed valuation 1914...2,909,146
Tax rate (per $1,000) 1914...$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 15,000.........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...$13.50
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 Mar 29 '15. $100,000
Assess. val. '14 (2-5 act.)..5,751,555
State&Co.tax(per $1,000) '14.$12.00
Population in 1910........20,127
INT. payable in N.Y. at Columbia Trust Co. and U. S. Mtge. & Tr. Co.

DOUGLAS.
This city is in Coffee County.
School Bonds.
--s '01 ---- $4,000...$125 yearly
--s '06 ---- 17,500.........1936
--s '08 ---- 35,000.........1938
5s '12 Feb 25,000...Feb 1 1942
--s '03 ---- 20,000.........1933
Elec. Light & Water Bonds.
5s '12 Feb $15,000...Feb 1 1942
Sewer Bonds.
5s '12 Feb $10,000...Feb 1 1942
TOT. DEBT Mar 29 1915. $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 $9,500...Jan 1 1923
Electric-Light Bonds.
6s '95 J-J $12,000...July 1 1915
5s '09 J-J 5,000.........1939
Water Bonds.
4s '05 M-N$36,000...May 1 '16-'33
Sewer Bonds.
4½s'05 J-D $20,000...Dec 25 1925
Paving Bonds.
4½s'09 J-J $20,000.....1934-1937
School Bonds.
5s '09 J-J $15,000.....1929-1931
20,000.....1938-1939
Street Bonds.
5s '10 J-J $15,000... 1933-'35-'37
10,000.........1940
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 '98 ---- $33,000c.........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 $40,000.....July 1 1942
BOND. DEBT Apr 1915.. $221,000
Sinking fund............ 42,797
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 ---- $25,000....Feb 1 1923
5s '11 ---- 5,000....June 15 1941
Light Plant Bonds.
5s '05 ---- $12,000....June 1 1935
School Bonds.
5s '11 ---- $20,000....June 15 1941
5s '11 ---- $15,000....June 15 1941
BOND. DEBT 1915.. $221,000
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
4½s ---- J-J $50,000c.July 1 '30-'31
Improvement Bonds.
s ---- J-J $30,000c...July 1 1932
Water and Light Bonds.
4s ---- J-J $40,000c...July 1 1920
School Bonds
4s ---- J-J $20,000.........
Water, Light, Sewer & School Bds.
4½s'10 J-J $100,000c...July 1 1940
BOND. DEBT May 1915. $236,500
Assess. val. '14 (¾ 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.
¼s g '95 ---- $56,000c.........1925
Court House and Jail Bonds.
5s g '08 J-J $25,000c.Jan 1 '16-'17
BOND. DEBT Apr 15 '15.. $81,000
Sinking fund............ 37,151
Assessed valuation 1914...9,722,932
State & Co. tax (City dist.$12.05
(per M.) 1914...{ Co. dist. 13.50
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).
4½g ---- Jan $1,000c...Jan 1 1916
Light, Water & Sewer (Tax-free).
4s '04 J-J $88,000.....1915-1936
Water Bonds. (Tax-free).
4s ---- F-A $16,000c.Feb 1 '16-'23
Street Bonds (Tax-free).
4½g'09 J-D $25,000c..June 1 '25-'39
City-Hall Bonds (Tax-free).
4½g'09 J-D $30,000c..June 1 '25-'39
School Bonds (Tax-free).
4½g'09 J-D $30,000c..June 1 '25-'39
BOND. DEBT Mar 29 '15. $189,000
Assessed val. '14........4,032,246
Total tax (per $1,000) 1914...$13.00
INT. on electric-light and water bonds payable in Griffin and at Harris, Forbes & Co., N. Y.; other bonds at U. S. Mtge. & Tr. Co., N. Y.

HARTWELL.
This place is in Hart County.
Water Bonds.
5s '14 ---- $33,000 1923-1936
Sewer Bonds.
5s '14 ---- $13,000.....1937-1950
TOTAL DEBT..........(?)
Population in 1910.................

HAWKINSVILLE.
This city is in Pulaski County.

Water and Sewer Bonds.
5s '15 M-N$20,000...May 1 1944
School-Building Bonds.
5s '15 M-N$15,000.....May 1 1944
BOND. DEBT May 1915..$105,000
Water debt (included) 70,000
Assessed valuation 1914...1,580,000
Actual value..........2,635,000
Total tax rate(per $1,000)'14.$13.420
Population in 1910........3,420

x Optional right of city after 5 yrs. to redeem same, or any part thereof, upon the payment of not exceeding 6% premium.

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
Water-Works Bonds.
5s g '11 J-J $24,600c...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&4½s ---- $15,000c...Jan 1 '21-'27
4½s'13 J-J 40,000c...Jan 1 1938
Electric-Light (Tax exempt).
4s ---- $25,000c..Jan 1 '16-'20
Water-Works Bonds.
4½s'13 J-J $150,000c...Jan 1 1935
Paving Bonds (Tax-exempt).
4½s ---- $25,000c.Jan 1 '22-'25
Gas Bonds.
4½s'13 J-J $40,000c...Jan 1 '28-'35
BOND. DEBT May 21 '15. $300,000
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.
4½s g'96Q-J $130,000c Jan 1 1926
4½s g'09 J-J 90,000c.July 1 '15-'39
4½s g'15 J-D 120,000c.June 1 '16-'45
Sewer Bonds.
5s g '93 Q-J $130,000c...July 1 1923
4½s g '09 J-J 90,000c..July 1 '15-'39
4½s g'15 J-D 30,000c...June 1 '16-'45
Deficiency Bonds.
4½s g'97Q-J $40,000c....Jan 1 1927
Market House Bonds.
5s '87 Q-J $16,000c....Jan 1 1918
Sewer & Town Hall Bonds
4s '04 quar. $43,000c...Jan 1 '16-'34
Water-Works Bonds.
4½s g'11J-J$86,000c.July 1 '16-'39
4½s g '11 J-J 50,000c...Jan. 1 1940
4s g '15 J-D 150,000c.June 1 '16-'45
TOT. BD. DT. May '15..$1,606,902
Water bonds (included).. 900,000
Sinking funds.......... 134,100
Assessed valuation 1914..32,676,185
Real value (estimated)...50,000,000
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.
5s g '09 F-A $60,000c...Feb 1 1939
Sewer Bonds.
5s 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 '13 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
5s '14 Nov 10,000c...Nov 1 1944
Sewer Bonds.
5s '08 Jan $30,000c..Jan 1 '25&'35
Electric-Light Bonds.
5s '05 June$15,000c.June 1 '25&'35
BOND. DEBT Mar 29 '15. $104,000
Sinking fund............ 16,900
Assessed val '14 (¾ 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. Mtge. & 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 Colquit County.
School Bonds.
--s '97 ---- $2,500....July 1 1917
--s '04 ---- 25,000...June 1 1934
5s g '14 J-J 20,000c...Apr 1 1944

Water and Light Bonds.
--s '97 ---- $2,500....July 1 1917
--s '98 ---- 6,000....Oct 1918
--s '01 ---- 9,000....Oct 1931
5s '09 J-J 50,000....July 1 1939
§Sewer Bonds.
5s g '14 J-J $4,000c...Apr 1 1944
§Paving Bonds.
5s '14 J-J $35,000c...Apr 1 1944
GEN. BD. DT. May 13 '15 $154,000
Assessed valuation 2,367,127
Real value (est.)........6,000,000
Tax rate (per $1,000) 1914...$15.00
Population in 1910........3,349
§INT. at Nat. Bk. of Comm., N.Y.

NEWNAN.
This city is in Coweta County. Inc. 1825. Pop'n 1910, 5,548.
Water Bonds (Part every 2 years).
6s g ---- J-J $5,000c.Jan 1 '15-'23
Water, Sewer and Light Bonds.
4½s'07 J-J $25,000c.July 1 '34-'37
Sewer Bonds.
4s ---- $20,000c.....1923-1925
School Bds. ($2,000 in even yrs.)
5s '00 J-J $14,000...July 1 '13-'26
Electric Light Bonds.
5s g '04 {$5,000c.Jan 1 '21-'25 & '27
J-J {15,000c.....Jan 1 '29-'35
Street Bonds.
5s '11 J-J $50,000...July 1 '30-'40
TOTAL DEBT Mar 1915. $161,000
Assessed valuation 1914...3,876,243
Actual value..........5,000,000
Total tax (per $1,000) 1914... $10.00
INT. on water, school and light bonds payable at Fourth Nat. Bank, N. Y. City, and at Treasurer's office; on sewer bonds at Fourth Nat. Bank, N. Y. City, and on water, sewer and light bonds at Chase Nat. Bank, N. Y. City, and Treasurer's office. All bonds are exempt from city tax.

PELHAM.
This town is in Mitchell County.
School-Building Bonds.
5s '14 J-J $16,000c...June 1 1944
Paving Bonds.
5s '14 J-J $4,000c...June 1 1944
Jail and Fire Dept. Bonds.
5s '14 J-J $4,000c...June 1 1944
Water and Light-Exten. Bonds.
5s '14 J-J $4,000c...June 1 1944
Sewer Bonds.
5s '14 J-J $1,000c...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.

QUITMAN.
This place is in Brooks County.
Water and Light Plant.
5s '15 J-J $40,000c...Jan 1 1940
Paving and Sidewalk Bonds.
5s '15 J-J $35,000c...Jan 1 1940
BOND. DEBT May 1915. $187,000
Assess. val. (65% act.) '14.2,800,000
State & Co. tax (per $1,000)'14$11.00
Population in 1910.........3,915

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 $15,000c.Jan 1 '16-'18
4½s'08 J-J 50,000c....1918-1928
4s '08 J-J 50,000c....1928-1938
Refunding Bonds.
4½s '96 J-J $163,000c...July 1 1926
School, Paving, Sewer & Wat.Bds.
4s '11 A-O$239,000c.Apr 16 '16-'41
Municipal Building Bonds.
4s '15 A-O $75,000c.Apr 1 '25-'39
GEN. BD. DT. Apr 1915.. $592,000
Water-works debt (incl.).. 75,000
Sinking fund............ 10,000
Assess. val. '14........9,744,695
Real value (est.).......12,000,000
Tax rate (per $1,000) '14....$14.00
Population in 1910 (Census)..12,099
INTEREST on $163,000 4½s payable at office of N. Y. Trust Co. or by Treasurer; on $239,000 4s at U. S. Mtge. & Tr. Co., N. Y., or by Treasurer; on impt. 4s, 4½s and 5s by Treasurer; bonds of 1915 in New York. Coupons are tax-receivable. Interest has been paid promptly since 1876, when the city made an adjustment of its debt.
WATER WORKS owned by the city are valued at $200,000; the earnings yield a surplus of $10,000 per annum over expenses.

SANDERSVILLE.
This city is in Washington County. Inc. 1784. Pop'n 1910, 2,641.
Water, Light and Sewer Bonds.
5s '07 J-J {$24,000r..Jan 1 '17-'32
{($6,000 every 5 years)
School Bonds.
6s ---- J-J $12,000r...Jan 1 1927
Water and Light Bonds.
5s ---- A-O $25,000r...April 1 1933
BOND. DEBT Mar 29 '15. $61,000
Assessed valuation 1914...1,289,581
Total tax rate(per $1,000)'15.$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 $100 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.
4½s g '09 F-A $2,403,000cFeb1 1959
4½s'13 J-J 211,500c...July 1 1943

Column 1

SAVANNAH (Concluded)—
Drainage and Sewer Bonds.
4½sg'14A–O$600,000c.............
(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.)
Auditorium-Constr. Bonds.
4½g'14 A–O$200,000...Oct 15 '15-'39
(Part yearly.)
BOND. DEBT Apr 1915..$3,414,500
Assessed valuation, real..38,207,647
Assessed val., personal...18,944,193
Total val. 1914 (2-3 act.).57,151,840
City tax rate (per $1,000) '14..$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 im-
proved at a total cost of $1,000,000

SPALDING COUNTY.
Griffin is the county seat.
Court-House Bonds.
5s g '10 J-D $80,000c.Dec 1916-'35
Road Bonds.
6s   J-J $1,000..............1916
BOND. DEBT Mar 29 '15.. $81,000
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   Jan $54,000c....1918-1943
School Bonds.
5s '00 $5,000c....1915-1920
Water & Light (Part yearly).
5s '03 $20,000c............1933
BOND. DEBT Mar 29 '15.. $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 (Part yearly).
.s '99   J-J $3,500............1919
Electric-Light Bonds.
.s '01   J-J $6,500.Part yrly 1925
.s '09   J-J   9,000......1915-1923
School Bonds.
.s '08   J-J $5,000......1918-1927
5s g '13 J-J   5,000c....1941-1942
Institute Bonds.
.s '10   J-J $15,000......1920-1934
Water, Sewer and School Bonds
(Tax free.)
.s '11   J-J $45,000...Jan 1 '28-'40
5s g '13 J-J   15,000c....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.
4½s'07 J-J $30,009...Jan 1 '27-'36
Sewerage.
4½s'06 J-J $18,000c...July 2 1936
(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.
4½s'13 J-J $50,000............
($5,000 yearly after 20 years from
date of issue.
4½s'14 J-J $20,000............
($2,000 yearly after 20 years from
date of issue.
BOND. DEBT May 1 '15.. $168,000
Floating debt............. 5,665
Sinking fund.............. 39,000
Assessed value 1914.......4,128,000
Total tax (per $1,000) 1914...$10.00
Population in 1910...........6,727

Column 2

TROUP COUNTY.
La Grange is the county seat.
Bonds are tax-exempt.
Court-House Bonds.
4s   Jan $26,000c...Every 5 yrs
Road & Bridge Bonds.
5s '11   Jan $200,000c...1931 &1941
TOTAL DEBT Apr 1 1915 $226,000
Sinking fund............... 30,000
Assess. val. '14 (60% act.).8,208,986
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, At-
lanta; others at Nat. Bank of Com-
merce, N. Y.

VALDOSTA.
This city is in Lowndes County.
Incorp. 1860. Pop'n 1910, 7,656.
Improvement Bonds.
5s g '09 J-J $43,500c..July 1 '15-'29
Sanitary Sewer Bonds
5s g   J-J $60,000c....1929&1930
Street Bonds.
4s '04   Aug $15,000c..Aug 15 1934
Fire Department Bonds
4s '04   Aug $5,000c..Aug 15 1934
Water-Works and City-Hall.
6s   J-J $45,000c....Jan 1 1924
Public School Bonds.
5s '05   J-J $35,000c....Jan 15 1935
Water, Paving, Sewer and Cem-
etery Bonds (Part yearly).
5s '12   Jan $96,552....Jan 1 1942
Water-Main Bonds (Part yearly).
5s '13   Jan $15,000....Jan 1 1943
Paving Bonds (Part yearly).
5s '13   Jan $35,000....Jan 1 1943
BOND. DEBT May 1 '15.. $353,000
Floating debt............... 8,000
Assess. val. '14 (3-5 act.)..6,488,000
City tax rate (per$1,000)'14...$11.80
INT. in N. Y. or Valdosta at Ex-
change Bank.

WASHINGTON.
This city is in Wilkes County.
Paving Bonds.
5s '13   J-J $30,000c....July 1 1942
School Bonds.
6s '96 $6,000c............
6s '97   3,000c............1926
5s '04   8,000c............1934
Water Bonds.
5s '99 $15,000c.$1,000 yearly
5s '07   30,000c............1934
Electric-Light Bonds.
5s '12 $30,000c............1941
BOND. DEBT Mar 31 '15.. $122,000
Water bonds (included)...... 45,000
Assessed valuation 1914....2,000,000
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$100,000c....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 $1,000....Jan 1 1916
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 Jan 1 1915. $372,000
Assessed valuation 1914...6,500,000
Total tax rate (per $1,000) '14.$16.00

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 Mar 29 '15.. $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.

Location	Bonded Debt $	Floating Debt $	Assessed Valuation $	Tax per $1,000 $	Pop'n 1910
Adel, Berrien County	52,500	None	$830,000	$14.00	1,902
Appling County	50,000	None	e4,126,110	e12.50	12,318
Arlington (V),Calhoun County	36,000	1,500	1603,000	e12.50	1,308
Ashburn (C), Turner County	75,000	......	†1,200,000	......	214
Baxley, Appling County	34,000	None	498,120	†11.50	831
Ben Hill County	75,000	None	†3,162,330	†11.00	11,863
Blackshear (T), Pierce Co.	56,600	......	1,150,562	†22.00	1,235
Bleckley County	65,000	None	2,500,000	†15.00	......
Blue Ridge, Fannin County	30,000	4,000	†350,000	†17.50	898
Buford (T), Gwinnett County	38,000	......	750,000	......	1,683
Cairo, Grady County	37,000	None	1850,000	†10.00	1,505
Camilla (C), Mitchell County	83,500	......	$1,315,493	......	1,820
Canton, Cherokee County	64,000	......	e1,000,000	......	
Cedartown (C), Polk County	83,500	None	e2,000,000	e12.50	3,551
Chattooga County	50,000	None	†3,034,360	†13.00	13,608
Claxton (C), Tattnall County	25,000	500	e613,755	e10.00	1,008
Cochran (C), Pulaski County	*49,000	......	$875,000	......	1,638
College Park, Fulton County	*74,000	......	e1,500,000	†10.00	2,173
Colquitt (C), Miller County	27,000	......	†541,178	......	600
Commerce, Jackson County	74,000	4,592	†287,280	e13.00	2,238
Conyers (T), Rockdale County	58,000	......	$1,011,000	......	1,919
Crisp County	66,000	None	e5,000,000	......	16,423
Cuthbert (T), Randolph Co.	62,000	3,000	e1,146,351	e12.00	3,210
Dade County	60,000	......	e2,868,741	......	
Dawson (C), Terrell County	76,500	None	1,885,353	e12.00	3,827
Doerun (T), Colquitt County	30,000	......	618,000	......	903
Dougherty County	50,000	......	†7,449,866	......	16,035
Douglasville, Douglas County	48,000	5,000	e870,000	e12.00	1,462
East Point (C), Fulton County	92,000	8,000	e2,050,000	e12.00	3,882
Fairburn, Campbell County	33,000	None	e600,000	e15.00	1,395
Forsyth, Monroe County	53,000	None	†1,250,178	†10.00	2,208
Franklin County	35,000	None	x2,750,000	......	17,894
Glennville(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	......	19,189
Hapeville, Fulton County	43,000	......	e626,278	......	......

Column 3

Location—	Bonded Debt	Floating Debt	Assessed Valuation.	Tax per $1,000.	Pop'n. 1910.
Harris County	40,000	None	†2,385,510	......	17,886
Hazelhurst, Jeff Davis County	35,000	6,000	†700,000	†17.50	1,181
Jackson (C), Butts County	*63,000	2,000	†1,142,762	......	1,862
Jeff Davis County	30,000	None	x2,500,000	x9.00	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	876,155	†15.00	1,415
La Fayette (C), Walker Co.	59,000	None	†852,658	e11.30	1,590
Lawrenceville, Brunswick Co.	52,000	......	†902,000	†12.50	1,518
Lincoln County	30,000	......	e1,195,156	......	......
Louisville, Jefferson County	32,000	......	750,000	......	......
McDonough (C), Henry Co.	42,000	......	800,000	800	882
McRae (C), Telfair County	25,000	......	500,000	......	1,160
Madison (C), Morgan County	60,000	......	x1,692,362	x12.50	2,412
Marshallville, Macon County	30,000	None	†$470,000	......	......
Milledgeville, Baldwin County	41,100	......	$1,853,000	......	4,385
Millen (C), Jenkins County	*52,000	......	810,000	......	2,030
Milltown (T), Berrien County	25,000	500	e363,000	......	1,247
Monticello, Jasper County	44,000	None	e948,709	......	1,508
Nashville (T), Berrien County	35,000	2,000	†839,000	†8.00	990
Ocilla, Irwin County	64,000	3,000	1,200,000	......	2,017
Pavo (C , Thomas County	28,000	......	e420,181	......	572
Putnam County	30,000	None	†2,751,518	......	13,876
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	36,000	6,000	e2,700,000	e17.00	9,728
Sylvania, Screven County	42,750	6,229	e1,000,000	e6.00	1,400
Sylvester, Worth County	60,000	None	†1,218,304	†10.00	1,447
Telfair County	45,000	......	†3,237,332	......	13,288
Tift County	60,000	......	......	†20.00	11,487
Tifton (C), Tift County	73,000	10,000	e2,300,000	e13.50	2,381
Toccoa, Stephens County	67,000	3,180	e1,508,885	e12.50	3,120
Turner County	68,000	None	e3,637,155	e15.50	†0,075
Unadilla, Dooley County	41,000	......	e894,000	......	......
Vienna (C), Dooly County	52,000	1,000	†989,769	†12.50	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

(C) City. (T) Town. (V) Village. e 1909 figures. f 1910
figures. g 1911 figures. § 1912 figures. † 1913 figures. e 1914 figures. x 1915
figures. * Total debt.

State of Florida.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 30 1822)..March 30 1822
Admitted as a State (Act March 3 1845)......March 3 1845
Total area of State (square miles)................58,680
State Capital.................................Tallahassee
Governor(term exp.Tu. aft.1st Mon. Jan.,1917) Park Trammel
Sec. of St. (term exp.Tu.aft.1st Mon.Jan '17)H.ClayCrawford
Treasurer (till Tuesday after 1st Mon. Jan. '17) J. C. Luning

LEGISLATURE meets biennially in odd years on the Tuesday after the
1rst 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 1914:

LOANS— Name and Purpose.	—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 1914 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
1914	$237,048,356	$48,812,019	$285,860,875	$5.50
1913	$194,071,552	$40,272,181	$234,343,733	7.50
1912	174,479,759	38,407,759	212,387,518	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
1901	79,706,369	17,844,822	97,551,191	5.00
1894	86,679,656	17,464,949	104,144,605	3.25
1890	75,831,345	16,152,122	91,983,467	....

DEBT LIMITATION.—State.—Section 6 of Article IX of the constitu-
tion reads: "The Legislature shall have power to provide for issuing State
bonds only for the purpose of repelling invasion or suppressing insurrec-
tion, 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, corpora-
tion 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 cor-
porate 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.—Under 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 unincorpo-
rated companies," are taxable as personal property when held by persons
residing in this State.

POPULATION OF STATE.—

1910	752,619	1880	269,493*
1905	614,845	1870	187,748
1900	528,542	1860	140,424
1890	391,422	1850	87,445
		1840	54,477
		1830	34,730

The proportion of the colored population was 47.01% in 1880, 42.58% in
1890, 43.7% in 1900 and 41% in 1910. In number, blacks were 40,242 in
1850, 62,677 in 1860, 91,689 in 1870, 126,690 in 1880, 166,678 in 1890,
230,730 in 1900 and 308,669 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

For reports not given in alphabetical order in the following, see "Additional
Statements" at end of this State.

BARTOW.
This city is the county seat of Polk County.
Paving Bonds.
5s '14 M-S $27,000c...Mar 1 1944
Refunding Bonds.
5s '14 M-N$20,000c...May 1 1944
Municipal Bonds.
5s '14 A-O $43,000c...Apr 1 1944
BOND. DEBT Oct 18 '14..$182,000
Assessed valuation 1914...1,645,995
Real value (estimated)....4,000,000
Population in 1910 (Census)...3,668
INT. payable in New York City.

BRADENTOWN.
This city is in Manatee County.
Street, Sewer and Water Bonds.
5s '07 ...$45,000c...Jan 1937
5s '11 ... $45,000...July 1911
5s '14 F-A $95,000...Feb 1944
§ Sewer, Street and Building.
5s '13 F-A $75,000...Feb 1943
§ Water-Works Bonds.
6s '14 ... $30,000...Aug 1944
§ Funding Bonds.
6s '14 ... $15,000...Aug 1944
Street and Sewer Bonds.
6s '15 M-S {$34,000...Mar 1 '18-'19
  16,000...Mar 1 1920
(Subject to call any interest date.)
GEN. BD. DT. Mar 1915..$355,000
Assessed valuation 1914..$4,326,470
Real value (est.)....5,000,000
City tax (per $1,000) 1914....$20.00
Population in 1910.....1,886
§Redeemable after 20 years from date of same.
INT. on funding and sewer and street bonds at Central Trust Co., Chicago; others at John Nuveen & Co., Chicago.

CLEARWATER.
This town is in Pinellas County.
Water, Sewer and Refunding.
5s '14 M-N$75,000c...Nov 1 1944
BOND. DEBT Jan 1915...$155,000
Assessed valuation....1,581,240
Real value (est.)....3,162,480
Population in 1910....1,171
INT. at Hanover Nat. Bk., N.Y.

DADE COUNTY.
Miami is the county seat. A portion of this county was taken to create a new county, known as Palm Beach County, the latter to assume about 50% of the debt of Dade County. Pop'n '10, 11,933.
Court-House and Road Bonds.
4½s A-O$131,000...Apr 1 1921
(Subject to call April 1 1911.)
Road & Refund. Bds.(Tax-exempt)
4½s'10 A-O$150,000c...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.
Sea-wall bonds.....$13,500
High-school bonds....35,000
Water-works bonds....50,000
Sewer & Drainage Bds.
5s g '14 J-J $175,000c...July 1 1954
BOND. DEBT Apr 1 1915..$273,500
Water debt (included)....50,000
Water sinking fund....6,100
Assessed valuation 1915..2,655,563
Real value (est.)....6,500,000
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.
5½s'12 ...$65,982.70...
Road & Bridge Dist. Bonds.
6s '14 A-O $200,000c...Apr 1 1944
Arcadia Special Tax Sch. Dist.
5s '14 J-J $75,000c...Jan 1 1944
Wauchula Special Tax Sch. Dis.
5s '14 J-J $25,000c...Jan 1 1944
Avon Park Spec. Tax Sch. Dist.
5s '14 F-A $25,000c...Feb 1 1944
BONDED DEBT OCT. 1 '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 Bonds.
5s '92 J-J $550,000...July 1 1932
5½s'92 M-N *$250,000...Nov 1 1932
Court-House (Red. beg. in 1917).
5s '02 ...$100,000...1932
Road Bonds.
5s g '09 J-D $1,000,000c Dec 1 1939
Armory Bonds.
5s g '14 J-J $150,000...Jan 1 1944
BOND. DEBT Jan 1915..$1,550,000
Assess. val. (real & pers'l)..100,000,000
Act. val. (real & pers'l)...100,000,000
State & Co tax (per$1,000)'11..$24.50
Population in 1910....75,163
*Red. aft. 20 yrs. from issue.

ESCAMBIA COUNTY.
Pensacola is the county seat.
Refunding Court House & Jail.
4½s'11 Oct $125,000c...Oct 1 1941
(Sub. to call serially 1925-'33 incl.)
BOND. DEBT May 1915..$125,000
Floating debt....20,000
Sinking fund....14,000
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

FERNANDINA.
This city is in Nassau County.
BOND. DEBT Apr 6 '14...$99,000
Sinking fund....4,071
Assessed valuation, real...1,104,542
Assessed val. personal...229,129
Total assess. val., 1913...1,333,671
Total tax rate (per $1,000)'13..$16.00
Population in 1910....3,482

FORT LAUDERDALE.
This city is in Dade County. Incorporated Mar. 27 1911.
Water-Works Bonds.
6s '12 M-N $20,000...Nov 1 1932
Sewer Bonds.
6s '12 M-N $10,000...Nov 1 1932
Street Bonds (Town's Portion).
6s '12 M-N $10,000...Nov 1 1932
Funding Bonds.
-s s-an $12,000c...
City Hall Bonds.
-s s-an $4,000c...
TOT. BD. DT. Mar 29 '15...$56,000
Assess. val. '14(90% act.)..1,492,791
Population in 1910....336
INT. at Chase Nat. Bank, N.Y.

FORT PIERCE.
This city is in Saint Lucie County.
Water, Sewer and Light Bonds.
6s '12 J-J $80,000c...Jan 1 1942
Public-Utility Bonds.
6s '12 J-J $10,000...Jan 1 1942
TOT. BD. DT. Apr 8 '15...$90,000
Assessed valuation 1914...947,453
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 Bonds.
5s '07 ... $8,000...Aug 1 1917
Water Bonds.
6s '91 ... $20,000...Dec 1 1921
5s '12 ... 40,000...Jan 1 '27-'47
Street Bds. (part every 10 yrs.).
5s '12 ... $35,000c...Jan 1 '27-'47
BOND. DEBT Apr 1915...$263,000
Floating debt Oct 1914...50,000
Assessed val. '14 (½ act.).3,200,000
Tax rate (per $1,000) 1914...$14.00
INT. payable at City Treas. office.

HERNANDO COUNTY.
Brooksville is the county seat.
Funding and Highway Bonds.
5s '14 J-J $300,000c...Jan 9 1944
BOND. DEBT Apr 1915..$300,000
Sinking fund....1,561
Assessed valuation....1,749,423
Real value (estimated)...6,642,840
Population in 1910....4,997
INT. at Chase Nat. Bank, N.Y.

HILLSBOROUGH COUNTY.
County seat is Tampa.
Road Bonds
4s g J-J $346,000...July 1 1933
5s g '13 A-O 1,000,000c...Oct 1 1943
Court House Bonds.
6s ... $7,000...
County School Bonds.
5s '10 ... $50,000...July 1 '15-'19
Funding School (Part yearly).
5s '12 J-J $22,917c...July 1 1924
§Spec. Tax Sch. Dist. No. 6
6s '14 J-J $40,000c Jan 1 '16-'35
§Special Tax Sch. Dist. Bonds.
  {$20,000c...Feb 1 '24-'25
6s '14 F-A 2,000c...Feb 1 1927
  1,000c...Feb 1 1929
West Tampa Spec. Tax S. D.
5s '14 F-A $60,000c...July 1 '16-'35
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 $969,000c...Oct 1 1951
BOND. DEBT May 1915..$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 Work & Impt. Bonds.
5s g '94 M-N$969,000c May 15 1924
5s g '01 M-N 398,000c May 15 1924
Improvement Bonds.
5s g '06 J-J $400,000c...Jan 1 1936
5s g '10 A-O 100,000c...Jan 1 1936
4½g'11 M-N 250,000c...Nov 1 1936
4½g'12 F-A 250,000c...Feb 1 1937
*Dock & Terminal Bonds
4½s'13 M-S $1,450,000c Mar 1 1943
GEN. BD. DT. Mar30'15.$3,807,000
Floating debt....180,000
Sinking fund....25,400
Assess. val. '14(abt.½act.).58,048,680
City tax rate (per $1,000) '15.$13.80
*INT. at U.S. Mtge. & Tr. Co., N.Y., and Jacksonville; others at Am. Ex. Nat. Bk., N.Y., and in Jacksonville.

KEY WEST.
County seat of Monroe County. Inc. 1849. Pop'n 1910, 19,945.
Refunding Bonds.
5s '05 A-O$115,000c...Oct 1 1955
(Subject to call Oct 1 1935.)
5s '02 J-J $26,500c...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$192,000c...Oct 1 1940
Judgment (Red. beg. in 1919).
6s '09 J'ne148,000c...June 1 1929
Street Bds. (Red. beg. in 1900).
6s '09 May $13,500c...May 1 1920
Park Bonds.
5s '11 M-N$50,000c...Nov 1 1941
GEN. BD. DT. Mar 30 '15 $674,400
Sinking fund Nov 14 '14....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.
Street Bonds.
5s '00 ... $7,500...
General Improvement Bonds.
5s g '05 M-S $135,000c...Sept 1 1935
(Subject to call after Sept 1 1915)
BOND. DEBT Apr 6 '15..$142,500
Water debt (included)....75,000
Assessed val. 1914....1,219,627
Real value....2,032,728
INT. at First Nat. Bank, Lake City.

LAKE COUNTY.
Tavares is the county seat.
Road Bonds.
6s g'14 J-J {$300,000c Jan 1 '29-34-39
  200,000c...Jan 1 1944
School District No. 21.
6s '14 ... $35,000...June 1 1944
Co. bond. debt May 1 '15...$500,000
School district....(?)
Assess. val. '14 (½ act.)..5,703,703
State & Co. tax (per $1,000)'14$19.50
Population in 1910....9,505
INT. payable in New York.

LAKELAND.
This city is in Polk County. Incorporated in 1885.
The 5s of 1912 have been declared valid by State Supreme Court. V. 95, p. 1558.
Light and water bonds, 6s..$27,000
Paving bonds, 6s....3,000
City-hall bonds, 6s....5,000
(The above issues, amounting to $35,000, are payable $2,000 yearly on Feb. 1.)
Light and Water Bonds.
5s ... $40,000...
($3,000 yly. beg. July 1 '21, or city has option to take up entire issue.)
5s '15 J-J {$50,000...Jan 1 '35-'34
  100,000...Jan 1 '41-'60
Fire-Department Bonds.
5s '15 J-J $20,000...Jan 1 '32-'41
City-Hospital Bonds.
5s '15 J-J $15,000...Jan 1 '32-'41
Paving, Sewer and Building.
5s '12 M-S $150,000...Mar 1 '42-'56
BOND. DEBT May 1 '15...$390,000
Light & water bds. (incl.)...127,000
Floating debt....30,000
Sinking fund....7,300
Assess. valuation 1914...3,500,000
Real value (est.)....6,000,000
Total tax rate (per $1,000) '14..$46.50
Population 1910 (recount)....4,200
INT. at Nat Park Bank, N.Y.C.

MANATEE.
This city is in Manatee County.
Street-Paving Bonds.
5s '14 ... $40,000c...
Water-Works Bonds.
5s '14 ... $35,000c...
Sewer Bonds.
5s '14 ... $25,000c...
TOTAL DEBT....(?)
Population in 1910....9,550

MANATEE COUNTY.
Bradentown is the county seat.
Road Bonds
5s g '09 Nov$250,000c...Sept 1 1939
†Funding School Bonds.
5s '12 J-J $45,000c July 1 '18-'26
†Refunding School Bonds.
5s '12 ... $50,000...
†School Bonds.
6s '13 ... $30,000...
BOND. DEBT Oct 21 '12..$250,000
Assessed valuation 1913...5,000,340
State & Co. tax (per $1,000)'12$36.50
Population in 1910....9,550
†INT. at Nat. Park Bk., N.Y.; others at County Clerk's office.

MIAMI.
This city is in Dade County.
General-Improvement Bonds.
5s '14 A-O $400,000...
Revenue Bonds.
-s '13 ... $30,000...
Improv. Bonds (Tax-exempt).
5s '06 ... $100,000...July 2 1936
GEN. BONDS Mar 20 '15 $520,000
Assessment debt (add'l)...100,365
Sinking fund Oct. 1...25,000
Assessed valuation 1914...6,584,000
Real value (est.)....20,000,000
City tax rate (per $1,000) '14..$21.00
Population in 1910 (Census)..5,471
Population 1913 (new limits).18,000

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.

MULBERRY.
This city is in Polk County.
Bonds are tax-free.
*School & Jail Bonds.
6s '09 M-S $12,000c...Mar 1 1929
Water-Works Bonds.
6s '10 M-S $20,000c...Mar 1 1940

Sewer Bonds.
6s '13 J-J $20,000c...Jan 1 1933
TOTAL DEBT May 1915...$52,000
Assessed val. 1914....707,540
Tax rate (per $1,000) '14....$13.00
Population in 1910....1,418
*INT. at Chicago; others in N.Y.

NASSAU COUNTY.
Fernandina is the county seat.
Road Bonds.
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
Population in 1910....10,525
INT. payable at Co. Treas. office.

ORANGE COUNTY.
Orlando is the county seat.
Road Bonds.
5s '14 J-J $75,000...July 1 1944
TOT. BD. DT. May 1915 $525,000
Cash in treasury....60,205
Assessed valuation....6,571,988
Real value (estimated)...18,000,000
Population in 1910....19,107
INT. at Hanover Nat. Bank, N.Y.

ORLANDO.
This city is in Orange County.
Refunding Bonds.
-s '03 ... $25,000...
-s '11 ... 15,000...
Sewer Bonds.
-s '12 ... $140,000...
Street Bonds.
-s ... $100,000...
BOND. DEBT Jan 1 1915..$250,000
Sinking fund....11,250
Assessed valuation....5,352,304
True value....8,920,506
Population in 1910....3,894
INT. at Hanover Nat. Bank, N.Y.

PALATKA.
This city is in Putnam County.
Sewer Bonds.
5s '02 ... $35,000...May 1 1942
Water-Works Bonds.
5s '02 ... $60,000...May 1 1942
Refunding Bonds.
5s '02 ... $50,000...May 1 1942
Paving Bonds.
5s '02 ... $30,000...May 1 1942
BOND. DEBT Mar 31 '15..$175,000
Other debt....16,519
Assessed valuation 1914...2,060,133
Population in 1910....3,779
INT. payable at East Florida Sav. & Trust Co., Palatka.

PALM BEACH COUNTY.
West Palm Beach is county seat.
Road Bonds.
4½s M-S$200,000c...Mar 1 1940
Road & Bridge Dist. No. 1 Bonds.
5s '12 M-S $85,000c...Sept 1 1952
§Road & Bridge Dist. No. 2 Bonds.
5s '12 M-S $60,000c...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
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 Bonds.
6s '14 M-N$50,000c...May 1 1944
Water-Works Bonds.
6s '14 M-N$18,000c...May 1 1944
Sewer Bonds.
6s '14 M-N$16,000c...May 1 1944
BOND. DEBT Mar 29 '15 $125,000
Assessed valuation 1914...1,695,422
Population in 1910....773
Population in 1914....1,859

PENSACOLA.
This city is in Escambia County.
First incorp. in 1832; reinc. in 1905. Commission govt. adopted May 3 '13
Sewer & Drainage Bonds.
4½g'06 J-J $250,000c...Jan 1 1936
(Subject to call after Jan 1 1931.)
City-Hall & Jail (Red. beg. in '31).
4½g'06 J-J $100,000c...Jan 1 1936
Water-Plant Purchase Bonds.
4½s'06 ... $250,000c...Jan 1 1936
Refunding Bonds.
4½s'11 A-O$250,000c...Oct 1 1941
Sewer Bonds.
4½s'11 J-J $100,000c...Jan 1 1941
Paving Bonds.
(Subject to call beginning in 1936.)
4½s'11 J-J $150,000c...Jan 1 1941
4½s'11 J-J $150,000c...Jan 1 1941
4½g'06 J-J $150,000c...Jan 1 1936
BOND. DEBT Apr 15 '15 $1,250,000
Special impt. debt (add'l)...280,500
Cash in banks Apr 1915...187,224
Assess. val. '14 (¾ act.)..15,728,084
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 District (Part yearly).
5s '12 F-A $84,000...
6s ... $22,000...
Road Bonds.
5s '13 A-O $90,250...Oct 1 '15-'33
5s '13 May $70,000c...May 1 1943
(Subject to call after May 1 1938.)
TOTAL DEBT Apr 1915...$551,000
Assessed valuation 1914...8,505,000
(Assessment 30-40% actual value.)
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$35,000c...May 1 1933
Paving (Int. payable in N.Y.).
6s '13 J-J $35,000c...July 1 1933
6s '14 A-O 20,000c...Oct 1 1934

PLANT CITY.
Water-Works Bonds.
6s '14 A-O $20,000c....Oct 1 1934
Drainage (Int. payable in N. Y.)
6s '13 M-N $35,000....May 1 1933
TOTAL DEBT Dec 1914_ $166,000
Assessed valuation 1914...1,162,946

PUTNAM COUNTY.
Palatka is the county seat.
Bridge & Court House Bonds.
5s '09 M-N $190,000c.May 7 '24-'54
BOND. DEBT Mar 29 '15_ $190,000
Assessed val.'14 (½ act.)_5,612,478
Population in 1910_____13,096
INT. payable at Co. Court-House.

QUINCY.
This city is in Gadsden County.
5s '03 ---- $18,000____
Water-Works Bonds.
5s g '09 J-J $36,000c...July 1 1949
Electric-Light Bonds.
5s g '09 J-J $9,000c...July 1 1949
Sewer Bonds.
5s g '09 J-J $25,000c July 1 1949
School Bonds.
5s g '09 J-J $10,000c...July 1 1949
BOND. DEBT Mar 30 '15_$98,000
Assessed valuation 1914____750,000
Tax rate (per $1,000) 1914_$21.00
Population in 1910_____3,204

ST. AUGUSTINE.
County seat of St. John's County.
Incorp. in 1821. Pop'n 1910. 5,494.
5s g M-N $75,000c..May 15 1927
BOND. DEBT Oct 30 1914_$75,000
Sinking fund_____11,404
Assessed val.'14 (½ act.)_2,063,553
INT. at First Nat. Bank, this city.

ST. JOHNS COUNTY.
St. Augustine is the county seat.
5½s'14 M-N$650,000c..May 1 1944
(Subject to call at 102 after 5 years
and 101 after 10 years.)
BOND. DEBT May 1915 _ $650,000
Assessed valuation __ 4,948,800
Real value (est.)_____17,000,000
Population in 1910_____13,208

ST. LUCIE COUNTY.
Fort Pierce is the county seat.
Re-incor. 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 (½ act.)_4,000,000
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 10,000c...Jan 1 1934
6s '05 M-S 10,000c...Sept 1 1935
6s g '08 M-N 5,000c.Nov 1 '28-'38
5s '09 F-A 9,200c...Aug 1 1939
6s '10 A-O 67,500c...Oct 1 1940
6s '11 F-A 40,000c...Aug 1 1941
6s g '12 F-A 65,000c...Aug 1 1942
6s '13 ---- 20,500____
Water-Works Bonds.
6s '02 J-J $3,000c...July 1 1932
6s '03 A-O 10,000c...Oct 1 1933
6s '05 M-S 15,000c...Sept 1 1935
6s '08 M-N 7,000c..Nov 1 '28-'38
6s '10 A-O 10,000c...Oct 1 1940
6s '11 F-A 5,000c...Aug 1 1941
6s g '12 F-A 25,000c...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.
..s '03 ---- $5,000c..Dec 1 '15-'19
Water-Front Bonds.
5s '09 F-A $25,000c...Aug 1 1939
6s '10 A-O 10,000c...Oct 1 1940
6s '11 F-A 35,000c...Aug 1 1941
6s g '12 F-A 66,000c...Aug 1 1942
6s '13 ---- 56,800____
Park Bonds.
5s '09 F-A $1,800c...Aug 1 1939
6s '11 F-A 15,000c...Aug 1 1941
6s g '12 F-A 5,000c...Aug 1 1942
City-Hospital Bonds.
6s g '12 F-A $9,000c...Aug 1 1942
School Bonds.
6s '02 J-J $11,000c...July 1 1932
5s '10 A-O 5,000c...Apr 1 1940
Refunding Bonds.
5s '03 A-O $12,300c...Oct 1 1933
5s '09 J-J 10,000c...July 1 1939
Sewer Bonds.
6s '02 J-J $5,000c...July 1 1932
6s '05 M-S 5,000c...Sept 1 1935
5s '09 F-A 9,000c...Aug 1 1939
6s '10 A-O 5,000c...Oct 1 1940
6s '11 F-A 5,000c...Aug 1 1941
6s g '12 F-A 20,000c...Aug 1 1942
City-Hall & Fire-Station Bonds.
6s '05 M-S $5,000c...Sept 1 1935
Fire-Station and Jail Bonds.
6s '10 A-O $7,500c...Oct 1 1940

Fire Department Bonds.
6s g '12 F-A $10,000c....Aug 1 1942
6s '13 ---- 26,800____
Gas-Plant Bonds.
6s g '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
Population in 1910 (Census)_._37,782
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 Seminole County.
Inc. about 1876. Pop. 1910, 3,570.
5s '07 J-J $45,000c_____1917
Street Bonds
6s '10 J-J $80,000c....Jan 1 1930
School Bonds
6s '10 J-J $20,000c....Jan 1 1930
Refunding Bonds
6s '10 J-J $20,000c....Jan 1 1930
5½s'14 J-J { $10,000c...July 1 1924
{ 15,000c...July 1 1934
{ 25,000c...July 1 1944
BOND. DEBT May 1915_ $215,000
Floating debt May 1914_____50,000
Assessed valuation 1914__3,474,343
Total tax rate(per $1,000) 14_$14.00
INT. at Nat. Park Bank. N. Y.

SOUTH JACKSONVILLE
This place is in Duval Co. Incorp.
in 1907. Population 1910. 1,147.
Improvement bonds were vali-
dated by Circuit Court on July 31
1914. V. 99, p. 427.
Sewer and Light Bonds.
5s g '11 J-J $60,000c_____1941
Improvement Bonds.
5s '14 J-J $65,000c...July 1 1943
BOND. DEBT Dec 1914__ $125,000
Assess. val. '14 (½ act.)..1,445,485
INT. at Barnett Nat. Bank, Jack-
sonville.

TALLAHASSEE
This city, the capital of the State,
is in Leon Co. Pop'n 1910, 5,018.
5s g '08 J-J $75,000_____1938
§Funding Bds. (Red. beg. in '20).
5s '10 M-N $15,000...May 1 1960
§Water & Light (Red. beg. in'20).
5s '10 M-N $15,000c...May 1 1960
§Street Bonds (Red.beg. in 1922).
5s '12 ---- $30,000c...Jan 1 1962
BOND. DEBT May 1915_ $211,000
Assessed valuation 1914___1,493,571
City tax rate(per $1,000) '14_$16.00
§ Int. at Chemical Nat. Bank,N.Y.

TAMPA.
Tampa is the county seat of Hills-
borough Co. Incorp. July 15 1887.
Street & Sewer (Red. beg. in '25).
5s g '05 J-J $300,000c...June 1 1955
Park Bonds (Red. beg. in 1925).
5s g '05 J-J $140,000c...June 1 1955
Refunding Bonds.
5s g '99 J-D $270,000c...June 1 1929
Municipal Improvement.
6s g '96 J-J $300,000c...Jan 1 1921
5s g '12 J-D 1,700,000c..Dec 1 1962
(Subject to call beg. Dec. 1 1932.)
Bridge Bonds (Red. beg. in 1925).
5s '11 J-D $190,000c...June 1 1961
BOND. DEBT Mar 1 '15_$2,900,500
Sinking fund_____214,912
Assessed val.'14 (½ act.)_30,004,954
Tax rate (per{Old territory__$24.00
$1,000) '14{New territory__21.00
Population in 1910 (Census)_.57,782
INT. at Nat. Bank of Commerce,
N. Y. and U. S. Mtg. & Tr. Co.,N.Y.

TAMPA SCHOOL DISTRICT.
This city is in Hillsboro County.
5s '14 J-J $225,000c.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 $70,000c....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 $40,000c....Jan 1 1942
Street, Sewer and Sea-Wall.
5½s'15 J-J $100,000c....Jan 1 1945
BOND. DEBT Mar 20 '15_$156,500
Assess. val. '14 (1-3 act.)_1,400,000
INT.at Seaboard Nat. Bank, N.Y.

WEST TAMPA.
This city is in Hillsborough Co.
Improvement Bonds.
5s '11 ---- $400,000____
BOND. DEBT Apr 8 '15_$400,000
Assessed valuation 1914___4,140,619
Population in 1910_____8,258

ADDITIONAL STATEMENTS
In the table below we give statistics regarding minor civil divisions in the
State of Florida which are not represented among the foregoing reports:

	Bonded Debt	Floating Debt	Assessed Valuation.	Tax per $1,000	Pop'n 1910.
Alachua County	$34,000	16,000	†$7,180,322	†$22.00	34,305
Arcadia (C), De Soto County	80,000	None	†1,664,504	----	1,736
Citrus County	45,000	-----	†1,919,099	----	6,731
Clay County	†150,000	-----	†2,027,242	----	6,116
Dade City (C), Pasco County	$43,000	-----	†$278,085	----	1,066
Dade Co. Spec. Tax S.D. No.1	55,000	None	$350,100	----	----
DeFuniak Sp'gs (T), Walton Co	61,000	None	†470,050	d$22.00	2,017
Dunnellon (T), Marion Co	50,000	-----	†542,097	†6.00	1,227
Florala (C), Covington Co	50,000	2,450	†757,508	----	1,439
Fort Meade (T), Polk County	39,000	7,500	$1,196,237	$7.00	1,165
Gadsden County	55,000	None	†2,329,289	‡28.50	22,198
High Springs (C)	44,000	-----	298,989	----	1,468
Holmes County	40,000	None	†1,667,074	----	11,557
Jasper (C), Hamilton Co	37,000	-----	d262,684	----	1,739
Lakeland Sub. Sch. Dist	50,000	-----	†1,536,774	----	----
Lemon City Sp.Tax.S.D.No. 3	25,000	None	$350,000	$13.00	----
Live Oak (C), Suwanee Co	*104,500	-----	1,870,343	----	3,450

	Bonded Debt	Floating Debt	Assessed Valuation.	Tax per Pop'n 1910.
Lynn Haven (C), Bay County	25,000	None	$790,000	$10.00 1910.
Madison (T), Madison County	75,000	None	1685,176	720.00 1,560
Madison County	50,000	-----	†2,877,977	16,919
Milton (T), Santa Rosa Co	40,000	-----	800,000	831
Monroe County	45,500	-----	$4,571,311	$22.50 21,563
Ocala, Marion County	81,200	-----	$4,403,660	$7.50 4,370
Pablo Beach, Duval County	35,000	-----	$350,525	----
Palm Beach Co. Spec. S. D. 1.	68,000	-----	2,853,540	----
Panama City, Washington Co	30,000	None	$750,000	$8.00 425
Pasco County	30,000	-----	†2,463,140	7,502
Pinellas Co. Sp. S. Tax Dist	25,000	-----	809,590	----
Polk County	*50,000	-----	†13,426,530	24,148
St. Andrews (T), Washington County	30,000	-----	d188,145	d22.50 675
St. Lucie Co. Spec. Tax S. D. No.14	*25,000	-----	----	----
Sarasota (T), Manatee Co	105,000	None	$1,739,526	840
Starke School District	30,000	-----	$530,050	$8.00
TarponSprings(C), PinellasCo.	80,000	-----	----	----
Titusville (C), Brevard Co	32,000	-----	d274,242	868
West Palm Beach S.D. No. 1	33,000	None	d2,765,233	----
Winterhaven School District	40,000	-----	----	----

(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)_____ 51,998
State Capital _____ Montgomery
Governor (term exp. 1st Monday after 2nd Tues-
day, Jan. 1919)_____Chas. Henderson
Sec. of State (term exp. 1st Monday after 2d
Tuesday, Jan. 1919)_____John Purifay
Treasurer (term exp. 1st Monday after 2nd Tues-
day, Jan. 1919)_____W. L. Lancaster

a This is date when the Mississippi Constitutional Convention completed
its labors, the Act establishing the Territorial Government of Alabama hav-
ing provided that the Act was to commence and go into force when the
Constitutional Convention of Mississippi had "formed a Constitution and
State Government for that part of the Mississippi Territory lying west of
the territory herein described."

LEGISLATURE.—Under the new Constitution the Legislature meets
quadrennially on the second Tuesday in January or on such other day as
may be prescribed by law. Session limited to 50 working days. The 1915
Legislature, after being in session twenty days, adjourned temporarily to
reassemble July 13 1915.

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 ex-
changed 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 12 1915, $9,057,000.

Sub'n Bonds Renew Class "C" 1906.	Refunding Bonds, 1906
3½s J-J $966,000....Jan 1 1956	4s J-J $7,137,000..July 1 1956
	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.—

Year	Valuation of Property.	General Tax Rate.	Amount of Taxes.
1914	$615,380,500.00	$2.50	$1,538,450.40
1913	580,588,813.00	2.50	1,451,471.52
1912	566,807,488.00	2.50	1,417,010.00
1910	508,568,616.00	2.50	1,271,421.53
1905	347,228,469.00	2.50	868,151.21
1900	270,408,432.00	5.50	2,028,063.24
1895	242,537,176.00	5.50	1,335,759.80
1890	258,979,575.41	4.00	1,042,618.03
1885	172,528,933.32	6.00	1,041,897.74
1876	135,535,792.00	7.50	1,016,518.44

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 insurrec-
tion. 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 th's,
however. See the Section in full in the above-mentioned editorial.

COUNTIES are limited by Section 224 to 3½ per cent of the assessed
valuation of property. This limitation does not affect any debt existing
at the time of the adoption of the constitution in excess of 3½ per cent,
either created or authorized by existing laws to be created. Such counties
already indebted in excess of 3½ per cent are permitted to incur an addi-
tional debt of 1½ per cent of the assessed valuation. Counties are allowed
to fund or refund any existing indebtedness.

CITIES TOWNS etc., having a population of less than 6,000 are limited
to 5 per cent of the assessed value of property, with an additional 3 per cent
for water works, gas or electric light plants or sewerage. This limitation
does not affect any debt now authorized by law to be created or any
temporary loans to be paid within one year made in anticipation of the
collection of taxes, not exceeding one-fourth of the annual revenues of such
city or town.

CITIES AND TOWNS of 6,000 or over inhabitants, also GADSDEN,
ENSLEY, DECATUR and NEW DECATUR, are limited in their debt-
making powers to 7 per cent of the assessed valuation. The following-
described classes of indebtedness are not to be considered in figuring the
debt limit: temporary loans to be paid within one year, made in anticipa-
tion of the collection of taxes, and not exceeding one-fourth of the general
revenues; bonds or other obligations already issued, or which may hereafter
be issued, for the purpose of acquiring, providing or constructing school
houses, water-works and sewers; and obligations incurred and bonds issued
for street or sidewalk improvements, where the cost of the same, in whole

or in part, is to be assessed against the property abutting said improvements; provided, that the proceeds of all obligations issued as herein provided, in excess of said 7 per cent. shall not be used for any purpose other than that for which said obligations were issued. Nothing contained in this Article is to prevent the funding or refunding of existing indebtedness. Nor is the Section to apply to the cities of SHEFFIELD and TUSCUMBIA.

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

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 pruchase 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 *cestuis 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.—

1910	2,138,093	1870	996,992	1830	309,527
1900	1,828,697	1860	964,201	1820	127,901
1890	1,513,017	1850	771,623		
1880	1,262,505	1840	590,756		

The proportion of the colored population was 47.55% 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.

School Bonds.
5s '08 ___ $4,500 ___ Oct 1 1918
5s '10 J-J 25,000 ___ July 1 1940
Refunding Bonds.
,s g J-D $360,064c ___ Dec 1 1919
For rate of interest see note above
5s '10 J-J $35,000 ___ July 1 1940
GEN. DEBT Mar 1 '13 ___ $424,564
Ass. debt (add'l) Mar 1 '13 ___ 32,600
Cash on hand ___ 10,000
Assess val (3-5 act) '12 ___ 8,177,380
Total tax rate(per$1,000) '12-$20.00

INT. on refund. bonds due 1919 at Safe Dep. & Tr. Co., Baltimore; on refund. bonds of 1910 and school bonds of 1910 at Nat. Park Bank, N. Y. City; other general bonds at First Nat. Bank of Anniston.

AUTAUGA COUNTY.

Prattville is the county seat. Population 1910, 20,038.
Ref. Court-House (Tax-Exempt).
4½g'09 s-a $55,000c ___ 1939
Refunding Jail (Tax-Exempt).
4½g'09 s-a $20,000c ___ 1939
Road Bonds (Tax-Exempt).
4½g'09 s-a $75,000c ___ 1939
BOND. DEBT Mar 29 '15 $150,000
Assess. val. '14 (3-5 act) ___ 4,600,000
State & Co.tax(per$1,000)'13 $14.00
INT. at Hanover Nat. Bank, N.Y.

BESSEMER.

Situated in Jefferson County. Inc. in 1887. Jonesboro was annexed in April 1912.
Public Impt. (Tax-exempt).
6s g A-O $50,000c ___ Apr 1 1922
6s g J-J 29,000c ___ July 1 1939
Sewer Bonds (tax-exempt).
5s F-A $70,000c ___ Feb 1 1932
5s g M-S 25,000c ___ July 1 1937
School Bonds (tax-exempt).
5s F-A $15,000c ___ Feb 1 1932
5s 50,000c ___ Sept 1 1937
5s 12,000c ___ July 1 1939
5s '14 J-D 30,000c ___ June 1 1944
Fire-Department (tax-exempt).
5s g '07 M-S $7,500c ___ Sept 1 1937
Funding Bonds (tax-exempt).
5s g '11 M-S $75,000c ___ Mch 1 1931
GEN. BD. DT. Apr 1915 ___ $363,500
floating debt ___ 31,000
Assess. val. '14 (3-5 act.) ___ 4,300,000
Total tax (per $1,000) 1913 ___ $23.50
Population in 1910 ___ 10,864
Population 1915 (new limits) 12,843
INT. in N. Y. City at First Nat. Bank, the Citizens Central Nat. Bank and Hanover Nat. Bank.

BIRMINGHAM.

Birmingham is in Jefferson County. Incorp. 1871. The new State constitution, which went into effect Nov. 28 1901, provides that this city may levy and collect a tax not to exceed ¼ of 1% in addition to the tax of ½ of 1% (as provided in the 1889 amendment to the old constitution), *to be applied exclusively* to the payment of interest on bonds of this city *issued prior* to Nov. 28 1901 (or which at that time were authorized to be issued) and for a sinking fund to pay off said bonds at maturity.

Greater Birmingham Act declared constitutional by State Supreme Court in 1910 (V. 90, p. 249 and 644). In 1911 Legislature auth-

orized 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.
City Hall and School Building.
5s g '00 J-J $250,000c ___ Dec. 1 1930
Sanitary and Building.
6s g'87 M-N $50,000c ___ May 1 1917
6s g'87 M-S 50,000c ___ Sept. 10 1917
6s g'88 M-S 50,000c ___ Mar. 15 1918
Permanent-Improvement Bonds.
6s g'94 J-J $150,000c ___ Jan. 15 1924
Public Improvement.
6s g'89 M-S $300,000c ___ Mar. 1 1919
6s g'91 M-S 200,000c Sept. 15 1921
6s g'92 J-J 150,000c ___ Jan. 15 1922
5s g'90 A-O 200,000c ___ Apr. 1 1920
5s g'91 M-S 100,000c ___ Mar 16 1921
7s'87 M-N 5,000c ___ Nov. 15 1917
School Bonds.
6s g'88 J-D $25,000c ___ June 1 1918
5s g'04 J-J 200,000c ___ July 1 1924
5s '09 J-J 350,000c ___ July 1 1939
Refunding and Improvement.
6s g'93 F-A $140,000c ___ Feb. 13 1923
Sewer Bonds.
5s g '08 J-J $400,000c ___ July 1 1938
Funding Bonds.
7s g'86 J-D $50,000c ___ Dec. 1 1916
5 g'00 J-J 250,000c ___ July 2 1930
5s '10 J-D 400,000c ___ June 1 1940
5s g'11 M-S1,000,000c Sept 30 1941
Refunding Bonds.
5 g'00 A-O $30,000c ___ Oct. 1 1930
5 g'01 J-J 20,000c ___ July 1 1931
Town of Highlands (Annexed).
6 g'91 M-N $30,000c ___ May 15 1922
6 g'92 M-N 45,000c ___ May 15 1921
Town of Avondale (Annexed).
Sewer Bonds.
5s g'06 J-D $25,000c ___ June 1 1936
6s g'03 A-O 15,000c ___ Apr 1 1922
Improvement Bonds.
5s g'01 J-J $15,000c ___ July 1 1931
School Bonds.
6s g'02 M-S $10,000c ___ Mar 15 1932
East Lake (annexed).
School Bonds.
5s g'01 M-N$18,000c ___ May 15 1931
5s g'08 F-A 15,000c ___ Aug 1 1928
School and Town-Hall Bonds.
5s g'02 M-S $2,000c ___ Sept 15 1932
Fire Bonds.
5s g'09 M-N $8,000c ___ Nov 15 1919
Elyton (annexed).
School Bonds.
5s g'08 J-D $55,000c ___ June 1 1938
Sewer Bonds.
5s g'08 M-S $35,000c ___ Sept 1 1938
Funding Bonds.
5s g'09 M-N$12,000c ___ Nov 22 1939
Ensley (annexed).
Wylam School Bonds.
6s g'01 M-S $5,000c ___ Sept 1 1921
5s g'03 A-O 3,500c ___ Oct 1 1923
School Bonds.
5s g'07 J-D $35,000c ___ June 1 1937
5s g'09 J-D 100,000c ___ June 1 1939
Sewer Bonds.
5s g'01 M-N$60,000c ___ Nov 2 1923
5s g'07 J-D 55,000c ___ June 1 1937
5s g'09 J-D 65,000c ___ June 1 1939
Fire-Department Bonds.
5s g'09 J-D $6,000c ___ June 1 1939
Jail Bonds.
5s g'09 J-D $4,000c ___ Jun 1 1939
Graymont (annexed).
School Bonds.
5s g'08 F-A $30,000c ___ Aug 1 1928
5s g'09 M-S 10,000c ___ Mar 1 1929
Sewer Bonds.
5s g'08 F-A $10,000c ___ Aug 1 1928
5s g'09 M-S 10,000c ___ Mar 1 1929
North Birmingham (annexed).
Improvement Bonds.
5s g'03 A-O $60,000c ___ Apr 1 1933
Street-Improvement Bonds.
5s g'04 F-A $55,000c ___ Aug 1 1934
Water-Works Bonds.
5s g'06 J-J $40,000c ___ July 1 1936
5s g'07 M-N 75,000c ___ May 1 1937
Electric-Light Bonds.
5s g'06 J-J $10,000c ___ July 1 1936
5s g'07 M-N 25,000c ___ May 1 1937

Sewer Bonds.
5s g '06 J-J $50,000 ___ July 1 1936
School Bonds.
5s g '07 M-N$35,000 ___ May 1 1937
5s g '09 M-N 42,000 ___ Nov 1 1939
Floating Debt Bonds.
5s g '09 M-N$30,000 ___ Nov 1 1939
Deficiency Bonds.
5s g '09 J-D $40,000 ___ Dec 1 1939
Pratt City (annexed).
Water-Works Bonds.
5s g '09 F-A $15,000 ___ Aug 1 1939
Building Bonds.
5s g '09 F-A $20,000 ___ Aug 1 1939
School Bonds.
5s g '09 F-A $30,000 ___ Aug 1 1939
Sewer Bonds.
5s g '09 F-A $45,000 ___ Aug 1 1939
Street Bonds.
5s g '09 F-A $15,000 ___ Aug 2 1939
West End (annexed).
School and Town-Hall Bonds.
6s g '01 J-J $15,000 ___ July 1 1921
School Bonds.
5s g '05 J-J $15,000 ___ July 1 1925
5s g '09 J-D 6,000 ___ Dec 1 1929
Sewer Bonds.
5s g '06 M-N$15,000 ___ May 1 1935
5s g '06 M-N 25,000 ___ Nov 1 1928
Fire-Department Bonds.
5s g '08 M-N$10,000 ___ Nov 1 1928
Bridge Bonds.
5s g '09 J-D $6,500 ___ Dec 1 1929
Woodlawn (annexed).
Refunding Bonds.
5s g '02 J-J $16,900 ___ July 1 '15-'21
School Bonds.
5s g '04 M-N$15,000 ___ May 1 1924
5s g '09 J-J 15,000 ___ Jan 1 1929
5s g '07 A-O 6,000 ___ Oct 1 1927
Sewer Bonds.
5s g '07 J-D $30,000 ___ June 1 1927
5s g '09 J-J 15,000 ___ Jan 1 1929
City-Hall Bonds.
5s g '07 A-O $12,000 ___ Oct 1 1927
Fire Bonds.
5s g '08 A-O $15,000 ___ Apr 1 1928
Jail Bonds.
5s g '08 A-O $5,000 ___ Apr 1 1928
GEN. BDS. Sept 30 '14 __ $5,861,900
Sch. & sewer bds. (incl.) 2,017,500
Improvement debt (add'l) 1,469,000
Ass'd val. '14 ___ 95,000,000
Tax rate (per $1,000) 1914 __ $10.00
Population in 1910 (Census) 132,685
* According to the State constitution these bonds are not considered in determining the debt limit of city
INTEREST is payable in New York at Hanover Nat. Bank, except on $400,000 sewer bonds, which is payable at Chase Nat. Bk., N. Y. C.

BLOUNT COUNTY.

Oneonta is the county seat.
Road Bonds (Tax-Exempt)
5s g '13 J-J $100,000 ___ 1943
BOND. DEBT Oct 1914 __ $100,000
Assess. val. 1914 ___ 5,118,000
State&Co.tax (per $1,000)'13 $15.00
INT. payable in New York City.

BREWTON.

This city is in Escambia County.
Water and Light Bonds.
6s J-D $2,000 ___ 1922
6s J-D 20,000c ___ 1927
6s F-A 15,000c ___ 1929
6s A-O 10,000c ___ 1929
School Bonds.
6s A-O $25,000c.1915 & 1924
BOND. DEBT Apr 9 '15 ___ $72,000
Assessed valuation 1914 ___ 900,000
Tax rate (per $1,000) 1914 ___ $10.00
Population in 1910 ___ 2,185

BULLOCK COUNTY.

Union Springs is the county seat
Road Bonds (Tax-exempt).
5s J-D $160,000c ___ 1928
BOND. DEBT Oct 2 1914 __ $160,000
Assessed val '14(3-5 actual)5,283,978
State & Co. tax (per $1,000)'13 $14.00
Population in 1914 ___ 30,196
INT. payable in New York City.

CALHOUN COUNTY.

Anniston is the county seat. Bonds are tax-exempt. Pop'n '10, 39,115.
4½s'01 J-J $35,000c ___ 1921
4s '97 A-O $75,000c ___ 1917
Court House Bonds.
4½s'01 J-J $65,000c ___ 1921
BOND. DEBT Apr 1915 ___ $175,000
Assess. val. '14 (3-5 act.) 14,120,318
State&Co.tax(per $1,000) '13 $15.00
§ INT. at Hanover Nat. Bk., N.Y.

COLBERT COUNTY.

Tuscumbia is the county seat. Population in 1910, 24,802.
Road Bonds (tax-exempt).
5s & 6s $200,000 ___
Court-House Bonds (tax-exempt).
s $25,000 ___
Jail Bonds.
s $18,000 ___
BOND. DEBT Nov 3 '14 __ $243,000
Assessed val. '14 ___ 7,136,059
State & Co. tax (per M) '14 __ $13.50

CULLMAN COUNTY.

Cullman is the county seat.
Road Bonds (tax-free)
5s g '13 J-J $160,000 ___ July 1 1943
BOND DEBT Jan 1 '14 __ $160,000
Court-house warrants ___ 52,000
Assess. val. '13 (40% act.) 6,485,230
State & co. tax (per $1,000)'13 $17.50
Population in 1910 ___ 28,321

DALLAS COUNTY.

County seat is Selma.
Bridge Bonds.
4s J-J $60,000c ___ Jan 1 1919
Optional $5,000 yearly after Jan 1'01
Court-House Bonds.
4s J-J $40,000c ___ Jan 1 1922
Optional, $5,000 yearly after 1914
Road Bonds.
5s g '11 J-J $250,000 ___ July 1 1941
5s '12 J-J 100,000 ___ July 1 1942
BOND. DEBT Apr 1915 __ $450,000
Assess. val '1914 ___ 14,085,002

State&Co. tax (per $1,000)'14 $14.00
Population in 1910 (Census)__53,401
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.
5s '09 J-J $6,000 ___ Jan 1 1929
Electric-Light Bonds.
5s '09 J-J $6,000 ___ Jan 1 1929
Sewer Bonds.
5s '09 J-J $8,000 ___ Jan 1 1929
Water and Fire Bonds.
6s '97 M-S $20,000 ___ Mar 1 1927
Light, Sewer & Impt. Bonds.
6s '02 J-J $10,000 ___ Jan 1 1922
School Bonds.
6s '97 M-S $15,000 ___ Mar 1 1919
6s '13 J-J 10,000 ___ Jan 1 1923
5s '05 J-J 20,000 ___ Jan 1 1925
5s '09 J-J 35,000 ___ Jan 1 1929
Street Bonds.
5s '09 J-J $20,000 ___ Jan 1 1929
City-Hall Bonds.
5s '13 J-J $40,000 ___ July 1 1933
TOT. BD. DT. May 1913. $246,400
Special bonds (included) __ 90,000
Assessed valuation 1912 __ 2,620,200
INT. at Hanover Nat. Bank, N.Y.

ELMORE COUNTY.

Wetumpka is the county seat.
Roads (Red. after July 1 1923.)
5s g '11 J-J $170,000c ___ Jan 1 1941
TOTAL DEBT Apr 1915 __ $170,000
Assessed val. '15 (3-5 act.) 5,389,927
State&Co.tax (per $1,000) '15 $14.55
Population in 1910 ___ 28,245
INT. at Am. Nat. Ex. Bank, N.Y.

ETOWAH COUNTY.

Gadsden is the county seat.
Road Bonds.
5s '15 A-O$200,000 ___ Apr 1 1945
BONDED DEBT ___ (?)
Population in 1910 ___ 39,109

EUFAULA.

This city is in Barbour Co. Inc. abt. 1848. Pop'n 1910, 4,250.
6s $15,000 ___
Water Bonds (Tax-free).
6s $50,000 ___
Sewer Bonds (Tax-free).
4s $17,000 ___
Refunding Bonds (Tax-free).
6s 367,000 ___
Electric-Light Bonds (Tax-free).
5s $40,000 ___
TOTAL DEBT Apr 1915 __ $189,000
Assessed val. '14 (3-5 act.) 1,629,381
Tax rate (per $1,000) 1914 __ $10.00

FLORENCE.

County seat of Lauderdale County. Inc. Jan. 27 1826. Pop. '10, 6,689.
Funding Bonds
6s '09 $15,000c ___ 1929
Refunding Bonds.
5s J-J $100,000c ___ 1919
Sewer Bonds.
5s J-J $40,000c ___ Jan 1 1921
Normal School Bonds.
5s '12 M-S $15,000 ___ Mch 1 1923
TOTAL DEBT May 1915 __ $170,000
Assessed val. '13 (2-3 act.) 2,248,450
City tax rate (per $1,000) '14 __$5.00
INT. at Nat Park Bank, N. Y. City.

GADSDEN.

This city is the county seat of Etoway County. Pop. '10. 10,557.
Sewer Bonds.
5s $30,000c ___ Nov 1 1936
5s $50,000c ___ Jan 1 1945
School Building Bonds.
5s g '07 J-J r$20,000c ___ Jan 1 1937
5s '10 s-a r50,000c ___ June 1 1940
5s 15,000c ___ Jan 1 1931
Water Plant Bonds.
5s '08 A-O*$100,000c ___ Oct 1 1938
5s '10 s-a r60,000c ___ June 1 1940
5s '11 J-D *50,000c ___ June 1 1941
5s 15,000c ___ Jan 1 1931
Sanitary Bonds
5s $5,000c ___ Nov 1 1918
Street Bonds
5s r$20,000c ___ Jan 1 1937
Funding Bonds.
5s *$50,000c ___ Nov 1 1939
City-Hall Bonds.
5s $25,000c ___ Nov 1 1934
Refunding Sewer Bonds.
5s '09 M-S z$40,000c ___ Sept 1 1939
GEN. BD. DT. Jan 1 '15 __ $510,000
Assessment debt (add'l) ___ 101,000
Assessed val. '14 (3-5 act.) 5,260,000
Total tax (per $1,000) '14 __ $10.00
INT. on sewer bds. at Fifth-Third Nat. Bk., Cin.; others at N. Y. On issues marked (*) at Hanover Nat. Bk.; (z) Nat. Park Bk. Sanitary bonds at Ladenburg, Thalmann & Co.; city-hall bonds at Amer. Exch. Nat. Bank.

HALE COUNTY.

Greensboro is the county seat.
Court-House and Jail Bonds.
4½s $330,000 ___
County Warrants.
6s $10,000c ___
Road Bonds (tax-free).
5s '12 J-J $75,000c ___ July 1 1942
TOTAL DEBT Mar 30 '15 $115,000
Assessed valuation 1914 __ 4,404,196
State&Co.tax (per $1,000) '13 $13.50
Population in 1910 ___ 27,883
INT. at County Treasurer's office.

HUNTSVILLE.

This is the county seat of Madison County. Inc. as a town in 1807 and as a city in 1809. Commission government adopted June 19 1911. V. 92, p. 1713. Pop. 1910 7,611.
Funding Bonds.
5s g A-O $40,000c ___ Oct. 15 1933
5s M-N 25,000c ___ Nov 2 1938
5s g '12 M-S 130,000c ___ Mch 1 1942
(Subject to call at any interest date after 20 years)

HUNTSVILLE (*Concluded*)—
Water Bonds (1st mort.)
5s   F-A $20,000c...Feb. 1 1929
Sewer Bonds
5s   J-D $8,000c...Dec. 1 1917
6s   J-J 40,000c...July 1 1927
7s   A-O 5,000...Apr 1 1919
School and Funding Bonds.
5s g   J-J $40,000c...Jan. 1 1932
School-Building Bonds.
5s '15 s-a $40,000c...........1945
(Subject to call beginning in 1935.)
GEN. BD. DT. Apr 1914..$308,000
Assessment debt............309,100
Assess. val. '13 (½ act.)...3,366,210
Total tax rate (per $1,000) '13 $10.00
INTEREST payable at Mechanics
& Metals Nat. Bank, N. Y. City.
Coupons are all tax-receivable.

JEFFERSON COUNTY.
County seat is Birmingham. Bonds
are tax-exempt. Pop. '10, 226,476.
Court House and Jail.
6s   J-D $200,000c..Dec. 1 1917
6s   M-S 200,000c... Mar 1 1919
Hospital Bonds.
4½g'13 ----$100,000c..........1963
Road Bonds.
6s   M-N $50,000c...Nov. 1 1919
5s   J-J 50,000c...July 15 1920
6s   A-O 100,000c... Oct. 1 1921
Sewer Bonds.
4½g J-J $100,000c...July 1 1931
Sanitary Bonds.
4s   J-J $20,000c...July 1 1931
4½g'01 J-J 380,000c...July 1 1931
BOND. DEBT Apr 6 '15 $1,200,000
Ass'd val.'13 (30% act.)..142,000,000
State & Co. tax (per M) 1912..$13.00
INT. on all bonds payable in N.Y.:
on 4½s due 1931 and 5s due 1920 at
Hanover Nat. Bank; on 6s due 1917
at Nat. Park Bank; on 6s due 1919
at First Nat. Bank.

LAMAR COUNTY.
Vernon is the county seat.
‡Refunding and Road Bonds.
5s '15 ann $50,000c..........
(Due $25,000 in 15 and 25 years.)
†Highway Bonds.
5s g'15 s-a $50,000c...Apr 1 '25-'34
BOND. DEBT May 1915.. $100,000
Floating debt..........40,000
Assessed valuation.....3,306,819
Real value (estimated)....6,850,000
Population in 1910..........17,487
INT. on bonds marked (‡) at
Bank of Vernon. (†) at Hanover
Nat. Bank, N. Y.

LAWRENCE COUNTY.
Moulton is the county seat.
Road Bonds.
5s '12 M-N$125,000...May 1 1942
BOND. DEBT Mar 30 '15. $125,000
Assess. val. '14(3-5 act.)...3,787,319
Total tax rate (per $1,000) '13 $15.00
Population in 1910..........21,984

LIMESTONE COUNTY.
Athens is the county seat.
Road Bonds.
4½s'07 M-N $135,000.........1937
BOND. DEBT Mar 29 '15.. $135,000
Assess. val. '14 (1-3 act.)..6,093,072
State&Co.tax (per $1,000) '13..$14.00
Population in 1910 (Census)...26,880
INT. at Hanover Nat. Bk., N. Y.

MADISON COUNTY.
County seat is Huntsville. Bonds
are tax-exempt. Pop. 1910, 47,041.
Road Bonds.
5s   J-J $50,000c........Jan 1 1919
(Subject to call after Jan. 1 1919.)
5s   J-J $22,500c..........1920
5s   M-N 25,000c..........1925
(Subject to call after 1915.)
5s   M-N$25,000c..........1935
(Subject to call after 1915.)
Refunding (Red. beg. in 1929).
4½s'09 ---- $50,000c....July 1 1939
Court-House Bonds.
5s g '15 J-J $70,000c.....Jan 1 1935
Equipment Bonds.
5s g '15 J-J $15,000c....Jan 1 1935
BOND. DEBT Feb 1915.. $257,500
Assess. val. '14 (2-5 act.)..13,700,000
State&Co tax(per $1,000) '14..$15 00
INT. payable at Mechanics' &
Metals' Nat. Bank, New York

MARION COUNTY.
Hamilton is the county seat.
Road Bonds (Tax-exempt).
5s '14 F-A$100,000......Feb 1 1944
BOND. DEBT Mar 30 '15. $100,000
Assessed valuation.......4,200,000
Population in 1910...........17,495

MARSHALL COUNTY.
Guntersville is the county seat.
Bonds declared valid by Supreme
Court. V. 97, p. 188.
Road (Int. at Treasurer's office).
5s '13   J-J $130,000....July 1 1943
TOTAL DEBT May 1914.. $130,000
Assessed valuation 1913...4,712,543
State & Co.tax(per$1,000)'13..$15.00
Population in 1910..........28,553

MOBILE.
Mobile is the county seat of Mobile
Co. Inc. 1812. Commission gov-
ernment adopted June 5 1911. City
has paid its interest regularly since
compromise with bondholders in
1881. In Jan. 1907 city purchased
the plants of the Bienville Water Sup-
ply Co. for $350,000, payments to be
made in 30 annual installments, de-
ferred payments carrying 3% int.
V. 83, p. 175. Up to Oct. 1914
$80,000 of this amount had been paid.
Entire water supply is now controlled
by city. Population 1910, 51,251.
Water and Sewer Bonds 1899.
4½s'99 J-J $745,000c...Jan 2 1929
Sewer Bonds.
5s '12 M-N$100,000.............
Water-Works Improvement Bds.
4s '01 M-S $60,000c..........
Bienville Water-Works Pur. Bonds
5s '07   J-J $270,000r..........

Paving Bonds (part yearly).
6s '01   J-D $8,500c....Series "A"
6s '02   J-J 36,500 ....Series "B"
5s '04   M-S 125,500 ....Series "C"
5s '06   M-N 82,000....Series "D"
5s '08   F-A 63,000....Series "E"
5s '09   M-N 131,000....Series "F"
5s '09   F-A 45,000....Series "G"
5s '11   J-J 72,000....Series "H"
5s '10   J-D 8,000....Series "I"
5s '12   F-A 132,000c....Series "J"
5s '13   F-A 61,000....Series "K"
5s '14   --- 62,000c....Series "L"
(See remarks above.)
Refunding Bonds.
4½g'07 A-O..$1,804,000c.Oct 1 1937
School Bonds.
5s '13   J-D$150,000......Dec 1 1943
BOND. DEBT Oct 1914..$3,956,500
Total assessed val. 1913...33,032,913
City tax (per $1,000) 1913....$11.00
INT. at Am. Ex. Nat. Bk., N. Y.
Of the original issue of $2,500,000
funding bonds of 1881, $1,897,000
were refunded on April 1 1908 ($1,-
804,000 now outstanding, as given
above), being all that had not pre-
viously been retired. Besides be-
ing a direct obligation of the city,
the bonds are additionally secured
by a first lien on wharf property,
water-front rights and privileges of
the city valued at $2,000,000. A
tax of 3½ mills is being levied to pro-
vide for the payment of principal
and interest on these bonds.

MOBILE COUNTY.
County seat is Mobile.
Refunding.
5s '08   M-S$143,000c...Mar 1 1928
5s '11   J-D 169,000c...June 1 1931
Court House and Jail Bonds.
4s'06   J-J $200,000c... July 1 1926
Road Bonds
5s '12   F-A$150,000....Feb 1 1932
5s '13   F-A 150,000c....Aug 1 1933
5s '14   F-A 200,000c....Feb 1 1934
BOND. DEBT Mar 29 '15$1,012,000
Assess. val. '14(3-5 act.)..45,093,410
State & Co. tax (per $1,000)'14 $14.00
Population in 1910 (Census)..80,854
INT. on 4s is payable at Bank of
Mobile, N. B, A.; on others at City
Bank & Trust Co., Mobile, or at Nat.
City Bank, N. Y. City.
TAX-FREE.—The county's 5%
bonds are exempt from taxation by
special law; all others actually.

MONTGOMERY.
Montgomery is the county seat of
Montgomery County. Incorp. Dec.
23 1837. Commission government
formally inaugurated Apr. 10 1911.
V. 92, p. 1049. Pop'n '10, 38,136.
Sanitary Sewer Bonds.
6s '88   J-J $150,000c...May 1 1918
5s '94   J-J 100,000c...Jan 1 1924
4½s'99 J-J 20,000c...Jan 1 1929
4½s'04 J-J 50,000c...Jan 1 1944
5s '09   J-J 25,000c...Jan 1 1939
Paving Bonds.
6s '91   J-J $50,000c...Jan 1 1921
5s '94   J-J 125,000c...Jan 1 1924
5s '97   M-N 150,000c...May 1 1927
School Bonds.
6s '91   J-J $25,000c...Jan 1 1921
5s '94   J-J 25,000c...Jan 1 1924
4½s'99 J-J 35,000c...Jan 1 1929
4½s'04 J-J 100,000c...Jan 1 1944
5s '09   J-J 140,000c...July 1 1939
Funding Bonds.
5s g '10 J-J $100,000c....Jan 1 1940
Refunding Bonds
6s '91   J-J $20,000c...Jan 1 1921
4½s'07 J-J 544,000c...Jan 1 1937
Park, Warehouse & Wharf Bonds.
4½s'99 J-J $30,000c...Jan 2 1929
4½s'02 J-J 75,000c...Jan 1 1942
5s '09   J-J 10,000c...Jan 1 1939
Water-Works Bonds.
4½s'98 A-O$500,000c.....Jan 1 1928
4½s'04 J-J 200,000c....July 1 1944
5s '09   J-J 25,000c....Jan 1 1939
GEN. BD. DT.Mar 1 '15 $2,599,000
Special paving debt (add'l) 900,195
Floating debt............217,953
Sinking fund............202,646
Assess. val. '14 (2-5 act.)..23,801,951
City tax (per $1,000) 1914....$11.25
Total tax rate (per $1,000) '14 $25.25
INT. at Old Colony Trust Co.,
Boston. Coupons are tax receivable

MONTGOMERY COUNTY.
County seat is Montgomery.
Road Bonds.
4½s'07 J-J $250,000c...July 1 1957
4½s'09 ---- 150,000b...May 1 1959
Road and Bridge Bonds.
5s   A-O $425,000 c..........1935
BOND. DEBT May 1 '15 $825,000
Total assessed val. 1914..34,214,682
(Assess't about ½ to 3 actual value)
State&Co.tax(per $1,000)'14..$14.50
Population in 1910 (Census)..82,176
INTEREST is payable at the
Traders' & Merchants' Nat. Bank and
the First Nat. Bank, Montgomery

MORGAN COUNTY.
Decatur is the county seat. Bonds
are tax-exempt. Pop'n '10, 33,781.
Road Bonds.
5s '08   J-J $260,000c....July 1 1938
BOND. DEBT Mar 28 '15 $260,000
Assess. val. '14 (3-5 act.)..10,262,387
State & Co tax (per $1,000)'13 $15.00
INT. at Hanover Nat. Bk., N. Y.

NORTH BIRMINGHAM.
See Birmingham.

PERRY COUNTY.
Marion is the county seat.
Bridge Bonds.
-s   ---- $16,000...Jan 1 '19-'20
Road Bonds.
5s '13   J-J $110,000c...Jan 1 1942
BOND. DEBT Apr 1915.. $126,000
Assessed valuation 1914...4,558,610
Actual valuation (est)....9,500,000
State&co. tax (per $1,000)'14 $14.00
Population in 1910..........31,222
INT.at Hanover Nat.Bk., N.Y.City

PIKE COUNTY.
Troy is the county seat.
5s '11   --- $27,000..........
---- 15,000..........
4s '08   J-J 50,000c........Jan 1935
Road Bonds
4s   J-J $100,000c..........1933
BOND. DEBT May 15 '15 $192,000
Assessed val. '14 (½ act.)..$6,826,275
State & Co.tax(per $1,000)'14 $14.00
Population in 1910 (Census)...30,815
INT at Hanover Nat. Bank, N. Y.
City, and in Troy, Ala.

RUSSELL COUNTY.
Seale is the county seat. Bonds
are tax-exempt. Pop. 1910, 25,937.
Road Bonds.
5s g '11 M-S$100,000c...Mch 1 1941
Building Bonds.
5s g '11 M-S $20,000c...Mch 1 1941
BOND. DEBT May 13 '15. $120,000
Assess. val. '14 (3-5 act.)...5,158,990
State&Co.tax(per$1,000) '13..$14.00
INT.at Hanover Nat.Bk, N.Y.City.

SELMA.
Selma is in Dallas Co. Incorp. Apr.
30 1830. Bonds are tax-exempt.
Refunding Bonds.
4s '89   ---- $116,400c...........1919
Public Building Bonds.
4s   ---- $13,500c..........1927
Water Bonds (Red. beg. in 1910).
5s '07   M-N $120,000c...May 1 1927
Public-School Bonds.
6s g '12   ---- $35,000c....July 1 1937
Paving Bonds.
6s   M-N$89,000...Subject to call
TOT. BD. DT. May 1915. $373,900
Paving bonds (included)... $89,000
Sinking funds Oct 5 1914.... 31,249
Assess. val. '14 (3-5 act.).. 7,312,350
Tax rate (per $1,000) '14-'15...$9.00
Population in 1910..........13,649
Paving bonds are provided for by
special levy on abutting property.

SUMTER COUNTY.
Livingston is the county seat.
Road Bonds (Tax-Exempt).
5s   ---- $120,000c..........
BOND. DEBT April 1915. $120,000
Assessed val. 1914...... 6,215,290
Population in 1910..........28,699

TALLADEGA.
Talladega is the county seat of
Talladega County. Incorp. in 1850.
Commission government adopted
1911; V. 93, p. 423. Pop. '10, 5,824.
Building Bonds (tax-exempt).
6s   J-J $20,000c...Jan 1 1921
School Bonds (tax-exempt).
6s   J-J $32,000c...Jan 1 1934
Sewer Bonds (tax-exempt).
6s g   M-N$35,000c...May 1 1920
Water & Light (tax-exempt).
6½s g   J-J $50,000c..........1930
Impt. Bonds (tax-exempt).
5s '08   J-J $10,000c...July 1 1928
Street Bonds (tax-exempt).
5s g '12 s-a $25,000c..........1942
BOND. DEBT Mar 29 '15. $162,000
Assessed val. '14 (½ act.)..2,502,895
Tax rate (per $1,000) 1914...$5.00
INT. at Nat. Park Bk., N. Y. City.

TROY.
County seat of Pike County.
Incorp. Feb. 4 1843. For details

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concerning settlement of certain bond
int., see S. & C.Supp for May 25 1912.
Electric Light.
6s '01   F-A $8,000c........Feb 1 1921
Improvement Bonds.
6s '95   J-J $30,000c..........Jan 1 1925
Refunding Bonds
4s '99   A-O $5,000c.........Oct 2 1929
4s '00   J-J 2,000c...Jan 1 1930
4s '04   M-S 6,300c...Jan 1 1934
--'06   --- 20,800c..........
School Bonds.
6s g '05 M-N $18,000c....Apr 1 1925
Water Bonds.
6s '94   M-S $50,000c....Mch 1 1924
BOND. DEBT Apr 1915.. $140,100
Assessed valuation 1914...2,057,975
Population in 1910 was.........4,961
The city owns the electric-light,
bath and water plants

TUSCALOOSA.
County seat of Tuscaloosa County.
Incorp. Dec. 13 1819. Commission
government adopted June 26 1911.
V. 93, p. 64. Pop'n 1910, 8,407.
Refunding Bonds.
5sg'02 J-J $125,000c.. July 1 1932
Judgment Bonds
5s   --- $800....July 1 1931
Water Works Bonds.
5s '09   J-J $75,000c...Apr 1 1939
5s   --- 50,000c...Jan 1 1942
Water-Works-Impt. Bonds.
5s '14   J-J $100,000c..........1944
Garbage-Crematory Bonds.
-s '14   --- $5,000..........
School Bonds
5s '10   J-J $30,000c..Jan 1 '20 &'30
5s '12   --- 35,000c...Aug 15 1942
Sewer Bonds
5s '10   J-J $25,000c...Jan 1 1930
Fire department bonds.... $9,000
GEN. BD. DT. Mar 29 '15 $452,800
Paving debt May 10 '13.... 181,100
Total assessed val. 1914...4,500 628
Estimated actual value...13,501,884
INTEREST is payable at Im-
porters' & Traders' Nat. Bank, N. Y.
and at Nat. Bk. of Commerce, N. Y.

TUSCALOOSA COUNTY.
Tuscaloosa is the county seat.
Bridge Bonds.
5s   May $40,000c....1919-1926
4½s   J-J 25,000c..........1921
Refunding Bonds.
5s   J-J $20,000c..........1926
Court-House Bonds.
5s   J-J $75,000c..........1932
BOND. DEBT May 15 '15 $150,000
Ass'd val. '14 (abt.½ act.)..14,590,000
County tax rate (per $1,000)'14 $7.50
Population in 1910..........47,559

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
Water Bonds.
5s g '12 J-J $5,000....Jan 1 1942
-s   --- 20,000..........
Light Bonds.
-s   --- $10,000..........
BOND. DEBT Mar 29 '15.. $65,000
Ass'd val. '14(abt.3-5act.)..1,105,954
Total tax rate(per $1,000) '14..$10.00
INT. at Hanover Nat.Bank, N.Y

ADDITIONAL STATEMENTS.

In the following table we give statistics regarding minor civil divisions in
the State of Alabama which are not represented among the foregoing:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n 1910.
Abbeville (T), Henry County	$32,000	None	$500,000	$5.00	1,441
Alabama City (C), Etowah Co.	50,000	$1,000	e750,000	----	4,313
Andalusia (C), Covington Co.	25,000	----	e1,180,205	----	2,480
Atmore, Escambia County	53,000	2,000	*500,000	*5.00	1,060
Clanton (T), Chilton Co.	25,000	----	e1,170,000	----	1,123
Clayton (T), Barbour County	25,000	2,000	d358,600	----	1,130
Cleburne County	950,000	----	e2,452,098	15.00	13,385
Conecuh County	172,000	----	5,488,165	----	21,433
Cullman, Cullman County	64,000	4,500	*1,100,000	*7.50	2,130
Decatur (C), Morgan County	85,000	8,409	2,005,287	*8.00	4,128
Escambia County	64,000	None	e7,000,000	e14.00	18,889
Greenville (C), Butler County	80,000	None	e1,760,000	----	3,377
Hurtsboro, Russell County	34,000	----	*430,000	----	764
Jasper (T), Walker County	64,500	1,000	----	----	2,500
Lafayette (C), Chambers Co.	40,000	None	*640,510	*5.00	1,632
Luverne (T), Crenshaw County	30,000	3,000	*557,512	*5.00	1,384
Macon County	50,000	None	*5,247,883	*15.00	20,049
New Decatur, Morgan County	75,000	10,000	e2,700,000	e8.00	6,118
Ozark (C), Dale County	41,000	None	f800,000	f5.00	2,229
Phoenix (C), Lee County	25,000	5,000	e520,560	----	4,555
Prattville (C), Autauga Co.	50,000	10,499	d1,009,729	d5.00	2,222
Roanoke (C), Randolph Co.	55,000	None	e954,954	----	2,034
St. Clair County	85,000	None	e5,891,724	----	20,175
Tuskegee (T), Macon Co.	30,000	3,500	870,800	----	2,803
Uniontown (C), Perry County	25,000	----	1,000,000	a5.00	1,836

(C) City. (T) Town. (T) Village.   d 1912 figures. e 1913 figures.
* 1914 figures.   g This covers merely a recent issue of bonds; we are not
informed as to what is total debt.   q Total debt.

State of Mississippi.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798)....aApr. 7 1798
Admitted as a State (Act March 1 1817).....Dec. 10 1817
Total area of State (square miles)..............46,810
State Capital.................................Jackson
Governor (term expires January 1916).......Earl Brewer
Secretary of State (term expires Jan 1916)...J. W. Power
Treasurer (term expires January 1916).......P. S. Stovall
a This is the date of the organization of the old Mississippi Territory,
which was divided up into two parts when the State was created.
LEGISLATURE meets in regular session (unlimited as to duration) bi-
ennially in even years on the first Tuesday after the first Monday in Janu-
ary. Constitutional amendment to this effect adopted by the voters in
November 1910. V. 91, p. 599.
HISTORY OF DEBT.—For early history of the State debt of Mississippi
see "State and City Supplement" of April 1894, page 170.

Funding Bonds.
4s '10 J-J $264,000_____July 1 1930
4½s g '14 J-J {$937,500c July 1 '19-'33
                { 312,500c__July 1 1934
State Bonds 1875.
6s $450_Int.ceased 1878
State Bonds 1904. (c)
3½s   J-J $500,000___July 1 1934
(Subject to call after July 1, 1914.)

INTEREST is payable at office of State Treasurer.

TOTAL DEBT.—Mississippi's indebtedness on 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. For readjustment movement see 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 bondholders receive interest that accrued prior to the date on which they paid their purchase money, the sale would be below par, in violation of the statutes. The State Supreme Court held this view was correct. V. 92, p. 1511. The 1911 Legislature 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.

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	151,596,047	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	113,579,916	48,358,640	26,337,353	188,275,909	6.50
1893	113,409,358	47,540,169		160,949,527	5.00

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. 1312.

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.

POPULATION OF STATE.—

1910	1,797,114	1870	827,922	1830	136,621
1900	1,551,270	1860	791,305	1820	75,448
1890	1,289,600	1850	606,526	1810	40,352
1880	1,131,597	1840	375,651	1800	8,850

The proportion of colored population was 57.47% in 1880, 57.98% in 1890, 58.5% 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 (Part yearly).
5s '05 A-O $63,119c___Apr 1 1925
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 (Part yearly).
-s '11 J-J $5,900c___July 1 1931
BOND. DEBT July 1911__$152,800
Assessed val. '11 (2-5 act.)_1,531,000
Tax rate (per $1,000) 1910__$19.00

ADAMS COUNTY.
County seat is Natchez. Bonds are tax-exempt. Pop'n '10, 25,265.
Bridge Bonds.
6s g '08 Mar $18,500c__Mar 16 1923
5s   Jan 12,000c__Jan 19 1923

Road Bonds.
5s '12 Dec $150,000c___Dec 2 1952
Refunding RR. Bonds.
4½s g '06 Jan $92,000c___Jan 1 '17-'30
4s   July 80,500c July 1 '15-'25
TOTAL DEBT Oct 1914___$356,000
Assess. 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_____1932
5s '14 ann 50,000_____Apr 1 1934
Drainage Bonds.
6s   s-a 14,800_____
BOND. DEBT Oct 1913___$103,500
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
5s $37,000_____
5s   25,000_____
5s '11 ann 70,000_____
5s '12 F-A 59,000__Feb 1 '16-'32
School Bonds
5s '12 M-S $42,500__Mch 1 '16-'33
TOTAL DEBT Dec 1912__$225,000
Total assessed val. 1911__4,800,000
Actual value (est.)_____6,000,000
Tax rate (per $1,000) 1911___$9.08

BOGUE HASTY DRAIN. DIST.
This district is in Bolivar County.
6s '10 Apr $120,000c Apr 1 '16-'31
(Payable $8,000 yearly.)
BOND. DEBT April 1914__$128,000
INTEREST is payable at Bank of Comm. & Tr Co. in Memphis, Tenn

BOGUE PHALIA DRAIN. DIST.
A district in Washington County.
6s g '13 F-A $757,500c___1918-1933
BOND. DEBT Mar 30 '15_$757,500
Benefits assessed_____2,154,547
Real value (est.)_____7,600,000
Population in 1913 (est.)___15,000
INT. at Nat. City Bank, 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 $75,000____May 1 1934
5s '10   100,000____Nov 1930
High-School (Red. beg. in 1918).
6s '13 Aug $25,000____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) 1913__ 10.00
Population in 1910_____48,905
INT. at Valley Bank, Rosedale.

BROOKHAVEN.
This city is in Lincoln County.
School Bonds.
5s '12 $10,000_____1932
Refunding Bonds.
5s '12 A-O $31,950__Oct 1 '15-'32
BOND. DEBT Mar 30 '15_$131,000
Assessed valuation 1914___2,421,000
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
Bridge Bonds.
-s '14 F-A $100,000c__Aug 1 1934
BOND. DEBT Mar 21 '14_$595,000
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
Funding Bonds.
5s $40,000____20 years.
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
Agricultural High Sch. Dist.
5s '15 Apr $15,000____Apr 1 1935
BOND. DEBT May 1915___$70,000
Assess. val. 1914_____5,650,000
Real value (est.)_____8,000,000
Tax rate (per $1,000) '14___$16.50
Population in 1910_____21,630

CLARKSDALE.
This city is in Coahoma County. This city owns its water, light and sewer plant, valued at $210,000. Commission government adopted Bonds are tax-exempt. Pop'n 1910, 4,079.
General bonds_____$29,700
School bonds_____29,700
Liquidating & impt. bonds__ 50,000
Refunding bonds_____25,000
Water, Light & Sewer Bonds.
5s '11 M-S $121,300c__Sept 1 1931
TOT. BD. DT. May 1915_$255,700
Assessed val. '14 (¾ act.)_3,805,577
Total tax (per $1,000) 1914__$12.00

CLAY COUNTY.
West Point is the county seat.
Georgia Pacific RR. Bonds.
6s $40,000_____1918
Road Bonds (General)
5s $20,000_____1928
Road and Bridge (General)
5s $40,000_____1930
Road Dist. No. 1 Bonds.
6s $40,000____1922-1937

Road Dist. No. 2 Bonds.
6s $95,000____1922-1939
Road Dist. No. 3 Bonds.
6s $41,000____1922-1937
GEN. CO. DT. May 18 '15_$100,000
Road dist. debt (add'l)____176,000
Assessed valuation '14 {Co. '14_4,611,983
                       {Dist. 1__ 406,564
                       {Dist. 2_2,684,662
                       {Dist. 3__ 411,201
State&Co.tax(per $1,000) '14_$19.00
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 $30,000c_____1916
Road and Bridge Bonds.
4½s $100,000c_____1930
5s   75,000c_____1940
5s '12 June $50,000c__June 1 1942
Court-House Bonds.
5s $35,000c_____1923
BOND. DEBT Oct 1913__$290,000
Assess. val. '13 (30% act.)*5,542,681
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 Apr 5 '15__$278,000
Assess. val. '14 (3-5 act.)_4,918,745
City tax (per $1,000) 1914___$8.50
Total tax (per $1,000) 1914__$26.75
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
Court-House 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 (⅓ 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 $78,800c_____
Various Improvements.
-s $42,000_____
School Bonds.
5s '11 $7,000_____
BOND. DEBT Apr 1914__$127,800
Assess. 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 SUPERVIS-ORS' DISTRICTS.
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. 3 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. 1915 {Dist. No. 2- 50,000
           {Dist. No. 3_ 50,000
Assessed valua- {Dist. No. 1 $950,435
tion_____ {Dist. No. 2 874,840
            {Dist. No.5 1,165,015
            {Dist.No.3_ 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 '13 Feb $100,000c__Feb 1 1938
McLaurier Sch. Dist. bds._$10,000
Co. bd. dt. Nov 17 '13____$210,000
Road dist debt Mar 1915__ 100,000
Assessed val of dist 1912_5,172,000
Assessed val of county '14 9,259,000
Population of county in 1910_20,722
Population of district____14,228

GEORGE COUNTY
Lucedale is the county seat.
Court-House Bonds. (Part yrly.)
5s '12 J-D $21,267_____1942
Jail Bonds. (Part yearly.)
5s '12 J-D $3,384_____1942
Road Bonds.
5s '12 J-J $20,000c July 1 '14-'40
BOND. DEBT May 14 '15_$72,300
Assessed valuation 1914___1,922,000
State&Co.tax(per $1,000) '14_$22.00
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.

GREENVILLE (Concluded).
Paving Bonds.
5s '04 M-N $50,000c...May 1 1924
Railroad Aid Bonds.
6s '93 J-J 50,000c...July 1 1918
Refunding Railroad Bonds.
5s '15 F-A $50,000.Feb 10 '17-'35
(Due $1,000 every 5 years)
School Bonds.
5s '04 M-S $30,000c...Sept 1 1924
High-School Bonds.
{$54,000...July 1 '19-'44
5s '14 J-J {$9,000 every 5 years}
{11,000...July 1 1940
Water Works Bonds.
6s F-A $65,000c...Feb 1 1916
River-Front Bonds.
5s '07 M-S $47,500c...Sept 1 1927
Sewer Bonds.
5s J-J $65,000c...Jan 1 1920
5s M-N 50,000c...Nov 1 1921
BOND. DEBT Mar 30 '15.$472,500
Tot. assessed val. 1914...6,571,691
Real value (est.)...11,500,000
Total tax rate (per $1,000) '13 $16.00
Value of city prop. 1911... 450,600

GREENWOOD.
This city is the county seat of Le-
flore County. Popula. 1910, 5,836.
Light & Water (Part Yearly).
5s '04 ... $122,000...1934
§Improvement Bds. (Part yearly).
5s '08 ... $29,100...1934
***Ref. School Bonds (Part yrarly.**
5s '06 ... $19,100...1926
School Building.
-s ... $40,000...
Paving Bonds.
-s ... $70,000...
§Drainage Bonds
5s '10 F-A $20,000c...Feb 1 1930
§Funding Bonds.
5s '10 F-A $35,000...Feb 1 1930
BOND. DEBT May 1915...$310,000
Certificate debt...13,876
Assessed valuation 1914... 4,250,000
Total tax (per $1,000) 1914..$14.00
*Exempt from taxation.
§ INT. at City Treasurer's office.

GRENADA.
This city is in Grenada County.
Street Bonds.
5s '13 J-J $25,000c...July 1 1933
BOND. DEBT May 14 '15.$103,500
Assessed valuation 1914...1,643,000
Tax rate (per $1,000) 1914...$15.50
Population in 1910...2,814

GRENADA COUNTY.
Grenada is the county seat.
Bridge Bonds.
5s '12 Sept $30,000...Sept 1 1932
4½s ... 30,000...
Road Bonds.
5s '12 Sept $15,000...Sept 1 1932
TOTAL DEBT Mar 20 '15...375,000
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.
5½s' ... $125,000...
6s ... 4,000...
5¼s ... 1,900...
School & Street Bonds.
6s ... $2,000...
School Bonds.
6s ... $3,000...
City-Hall, Water & Sewers.
5½s ... $44,000...
General Bonds.
5½s ... $31,700...
Sewer Bonds.
5½s ... $5,000...
Central School Bonds.
5½s ... $19,000...
Water-Works Bonds.
5½s ... $50,000...
5½s ... 38,900...
Soria City Bonds.
6s ... $4,100...
Jail Bonds.
6s ... $1,000...
Sewer and Water Works.
6s ... $30,000...
School and Jail Bonds.
6s ... $22,000...
BOND. DEBT Apr 1915..$381,600
Assessed val...1914...6,259,030

HANCOCK COUNTY.
Bay St. Louis is the county seat.
Road and Bridge Bonds.
6s '13 Jan $50,000c...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...(?)

HATTIESBURG.
This city is the county seat of For-
rest Co. Commission government
adopted. Population 1910. 11,733.
Municipal Impt. (Part yearly).
-s '08 ... $70,000...
4½s'06 M-S$190,360c...Mar 6 1945
Street Bonds.
5s '07 ... $170,000c...
School Bonds.
5s '10 J-D $150,000...Dec 1 1940
-s '11 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.

4½s June $39,000c...
Court House and Jail Bonds.
5s Feb $87,500c...1927
Refunding Bonds.
4½s ... $108,000c...1928
Superv. Dists. Nos. 1 & 5 Bonds.
5s '11 ... $500,000c...
BOND. DEBT (County... $280,000
May 1915.. (Districts. 500,000
Assess. val. of county '14..19,353,644
Assess.val.ofdists.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 $23,800c...June 1 1922
6s Feb 6,600c...Feb 1 1923
5s '06 M-N 64,200c...May 1 1926
6s Aug 15,000c...Aug 1 1917
5s F-A *65,000c...1932
Building Bonds.
5s Apr $23,900c...Apr 1 1924
5¼s'13 J-J 15,000c...July 1 1933
Street and Sewer Bonds.
5s Feb $93,500c...Feb 1 1922
5s F-A 45,000c...Aug 1 1928
5s F-A *85,000c...1932
5s '12 J-D *30,000c...June 1 1932
Sewerage Bonds.
5s Apr $92,000c...Apr 1 1919
Municipal Bldg. & Impt.
5s '07 J'ne $50,000c...June 1 1927
5s F-A 158,000c...1930
Street Impt. & Bridge Bonds.
5s May $8,600c...May 1 1920
5s J'ne 13,900c...June 1 1923
5s May 29,100c...May 1 1926
5½s'13 J-J 60,000c...July 1 1933
§Funding Bonds.
5s '12 J-D $60,000c...June 1 1932
5½s'13 J-J 75,000c...July 1 1933
Water Bonds.
6s J-J $196,000c...Jan 1 1928
6s F-A 145,000c...Aug 1 1928
6s F-A 95,000c...Feb 1 1930
5½s'13 J-J 100,000c...July 1 1933
Street, Bridge & School Bonds.
6s Feb $20,000c...Feb 1 1919
TOT. BD. DT. Apr 1 '15..$1,569,700
Water-works exemption... 536,000
NET BD. DT. Apr 1 '15.. 1,033,700
Assessed val. '15 (¾ act.).13,697,316
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 ... $39,000c...Sept 1 '15-'39
Supervisors' Dist. No. 2 Bonds.
5s '12 ... $7,000c...Oct 1 '22-'31
Supervisors' Dist. No. 3 Bonds.
6s '12 ... $25,000c...Oct 1 '22-'32
6s '13 ... 10,000c...Sept 2 '23-'33
Supervisors' Dist. No. 4 Bonds.
6s '12 ... $30,000c.Aug 31 '22-'32
6s '13 ... 15,000c...Oct 1 '23-'33
Supervisors' Dist. No. 5 Bonds.
5s '12 ... $26,000c...Oct 1 '22-'23
Van Cleve Cons. Sch. Dist. Bds.
6s '13 ... $3,000c..Dec 2 '28-'32
6s '14 ... 1,500...Sept 1 '15-29
Big Point Separate Sch.Dist.
6s '14 ... $1,000c..Aug 1 '15-'24
TOT. BD. DT. Apr 1915...$148,500
Note debt (additional)... 913
Sinking fund (cash in fund) 13,683
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 $103,000c.Jan 1 '16-'32
5s '09 J-J 25,000c.Jan 1 '33-'37
Road and Bridge Bonds.
-s A-O $14,000c...April 1934
Road District No. 2 Bonds.
6s '14 A-O $50,000c...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 Inter-
state 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.
-s ... $10,000...
Court-House Bonds.
6s ... $60,000...
Road Bonds.
6s ... $75,000...
BOND. DEBT Mar 30 '15.$145,000
Assessed val. 1914 (¼ 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.
-s '12 ... $50,000c...
6s '13 ... 130,000c...1933
Agricultural High School Bds.
-s '14 ... $10,000c...
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.
-s ... $90,000...

Road Dist No. 5 Bonds.
5½s'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 ... 100,000c..Mch 1 '23-'38
5½s'14 M-S 100,000...1924-1938
TOT. BD. DT. Feb '15...$450,000
General county debt (incl.)... 90,000
Assess. val. 1913...14,317,745
Real value (est.)...28,635,489
Population of county, 1910...46,919
Population of dist. 1910...30,004
INT. on bonds of 1910 at Continen-
tal-Commercial Nat. Bank, Chicago.

LAUREL.
This city is in Jones Co. Commis-
sion government adopted Dec. 19
1911. Population 1910, 8,465.
-s ... $40,000...
Sewer Bonds (tax-exempt.)
5s '04 ... $19,300...Mch 1 1924
5s '13 J-D 30,000c...Apr 1 1933
School Bonds (tax-exempt.)
6s '98 ... $55,000...Sept 6 1918
5s '99 ... 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 25,000c...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 ... 13,100...Mch 1 1924
5s '09 ... 10,000...June 1 1929
5s '13 J-D 15,000c...Apr 1 1933
Municipal Bldg. Bonds.
5s '14 F-A $48,000c...Feb 1 1934
BOND. DEBT Apr 28 '15...$321,300
Assess.val '14(abt.½act.).. 4,907,542
Tax rate (per $1,000) 1914...16.00
§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 Mar 29 '15...$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.
-s '13 ... $40,000...
Road District No. 3 Bonds.
5½s'12 ... $200,000...
zHighway Bonds.
5s '14 M-S $28,000...May 7 '25-'38
172,000...May 7 1939
Court House bonds...$50,000
CO. BD. DT. May 1915...$250,000
Sink. fd. (gen.) May '15... 15,000
Road dist. debt (add'l)... 330,000
Assessed valuation...7,139,366
Real value (est.)...30,000,000
Population in 1910...28,894
zINT. at County Treasurer's office,
or Hanover Nat. Bank, N. Y.

LEFLORE COUNTY.
Greenwood is the county seat.
Bridge Bonds (Tax-exempt)
5s g '07 A-O $60,000c...Oct 7 1932
5s '10 J-D 100,000c...Jan 3 1940
Road Bonds (Tax-exempt).
5s g '07 A-O $40,000c...Oct 7 1932
5s '13 J-D 100,000...July 1 '24-'33
Court House Bonds.
4s '04 J-D $100,000c...Dec 5 1929
BOND. DEBT May 1 '14...$300,000
Assessed val. '11 (¼ act.)..8,500,000
Population in 1910...36,290
INT. on bridge bonds of1910 at
First Nat. Bank, Greenwood.

LEXINGTON.
This city is in Holmes County.
School Bonds.
5s Dec $25,000c...1956
5s Dec 5,000c...1918
(Subject to call $1,000 yearly)
Water Bonds (Red. $1,000 yrly.).
5s '11 F-A $40,500c...1931
Sewer (Red. $1,000 yearly).
5s '11 F-A $19,000c...1931
BOND. DEBT Mar 30 '15...$89,500
Assessed val. 1914 (3-5 act.).1,171,037
Total tax (per $1,000) 1914..$31.25
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
5½s'12 F-A 50,000..Feb 9 '23-'37
TOTAL DEBT Apr 1915...$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 Lauder-
dale Co. Inc. Jan. 10 1860. Com-
sion government adopted May 9 '12.
Population 1910, 23,285.
Water-Works Bonds.
5s '08 ... $50,000...1928
4½s'09 ... 250,000...1939
5s '13 ... 92,000...$4,000 yearly
Street Bonds.
5s '09 J-D $50,000c...Dec 1 1939
5s '13 A-O 23,000...
($1,000 yearly beg. Apr 1 1914)
5s '13 ... 23,000...$1,000 yearly
Funding Bonds.
4½s'99 M-N $45,000c..May 1 '15-'29
4½s'05 F-A 25,000c...Feb 1 1935
5s A-O 138,000...
($6,000 yearly beg. Apr 1 1914)

Sewer Bonds.
6s '94 May $92,000c...May 1 1924
5s '11 J-J 10,000c...1941
School House Bonds.
4½s'02 A-O $30,000c...Oct 1 1922
4½s'07 J-J 35,000c...Jan 1 1937
5s '11 J-J 100,000c...Jan 1 1941
5s '14 J-J 60,000c...July 1 1939
Refunding School Bonds.
4½s'09 ... $24,000c...
($1,000 due each year on Apr 1)
5s '14 14,905.79.$1,000 y'ly.
Drainage Bonds (tax-exempt)
5s '10 A-O $50,000c...Oct 1 1940
Park Bonds (tax-exempt).
5s '11 J-J $15,000c...Jan 1 1941
Fire Dept. Bonds (tax-exempt).
5s '11 J-J $15,000c...Jan 1 1941
City-Hall Bonds.
4½s'11 J-J $75,000c...Jan 1 1941
Sanitary Bonds (Serial).
5s '13 ... $10,000...1913
Railroad Terminal Bonds.
5s '13 A-O $50,000...
($2,000 payable annually)
GEN. BD. DT. Apr 1 '15..$882,906
Special tax bonds (add'l)... 396,578
Water-works bonds (add'l)... 392,000
TOTAL DEBT Apr 1 '15...1,671,484
Cash on hand... 267,921
Assess.val.'14(2-3 act)(est)14,706,518
Total tax rate (per $1,000)'14.$16.00
INT. at Seaboard Nat. Bank, N.Y.
BOND 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$200,000c..May 1 1924
5s M-N 1,000,000c..May 2 1944
5s '13 J-J 1,000,000c.July 1 1953
Refdg. (red. aft. 10 yrs. from issue)
4½s'09 M-S $450,000c...Sept 1 1934
4½s'11 J-J 500,000c...Apr 1 1936
BOND. DEBT Mar 30 '15$3,150,000
Assess. val. 1912...22,397,494
Real value (est.)...60,000,000
The valuation given above is on
property behind public levee and
does not include anything in front
on river side.
TAX RATE for 1914.—Cotton tax,
$1.00 per bale on cotton; levee tax,
$17.50 per $1,000; land tax, 5c per
acre; railroad tax, $350 per mile on
main line and $210 per mile on branch
lines or feeders

MONROE CO. ROAD DISTS.
Aberdeen is the county seat.
1st Dist. Road Bonds.
5s ... $50,000c...Jan 1 1937
5s ... 35,000c...Apr 1 1938
6s ... 15,000c...Jan 1 1939
4th Dist. Road Bonds.
5s ... $100,000c...May 1 1936
5s ... 100,000c...May 1 1936
6s ... 125,000c...May 1 1929
5th Dist. Road Bonds.
5s ... $50,000c...July 1 1937
6s ... 30,000c...July 1 1937
6s ... 10,000c...July 1 1937
Tot. road dist.debt Apr 3 '15$515,000
County has no general bonded debt.
Assessed val-(Dist. No. 1..1,000,000
uation '12(Dist. No. 4..3,000,000
(Dist. No. 5.. 856,710
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.
5s May $320,000...May 7 1919
Refunding Bonds.
5s '09 Sept $47,500c...Sept 15 1929
Water Works and Sewer Bond
5s May $115,000...May 7 1923
BOND. DEBT Jan 31 '15...$507,500
Assess. val. '14 (2-3 act.)..5,735,444
City tax (per $1,000) 1913...$18.50
INT. payable at City Treasury.

NESHOBA CO. ROAD DIST NO.1.
6s '13 ... $100,000...1924-1935
BOND. DEBT Mar 29 '15.$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 $66,500c...Apr 1 '16-'31
(Payable $4,500 yearly.)
TOTAL DEBT Apr 1914...$71,000
INT. payable at Bank of Com-
merce & Trust Co., Memphis.

NOXUBEE COUNTY.
Macon is the county seat.
Court-House Bds. (Subj. to call)
5s '09 Aug $4,000c...Aug 1 1920
Jail Bonds.
4½s'07 Jan $20,000c...Jan 2 1927
Court-House-Repair Bonds.
5s '10 July $12,500c...July 1 1930
Supervisors' Dist. No. 1 Bonds.
5½s'13 F-A {$14,000c..Aug 1 '24-'37
{85,000c...Aug 1 1938
Supervisors' Dist. No. 2 Bonds.
5½s'12 M-S {$7,000c...Sept 1 '23-'36
{45,500...Sept 1 1937
Supervisors' Dist. No. 3 Bonds.
5½s'12 J-J {$14,000c...July 1 '23-'36
{111,000...July 1 1937
5½s'13 F-A {15,000c...Aug 1 '24-'33
{10,000...Aug 1 '34-'38
Supervisors' Dist. No. 5 Bonds.
5½s'12 M-S {$14,000c...Sept 2 '23-'36
{61,000...Sept 2 1937
5½s'13 J-D {$9,000c..Dec 1 '24-'26
{1,000...Dec 1 1927
{2,500...Dec 1 1928
{3,000...Dec 1 1929
{2,000...Dec 1 1930

NOXUBEE COUNTY (Con.)
Salem Cons. Sch. Dist. Bonds.
6s '14　F-A { $1,300..Aug 3 '15-'27
　　　　　　 { 2,200..Aug 3 1928
Lynn Creek Cons. School Dist.
　　　　　 { $1,000..Aug 3 '15-'19
6s '14　F-A { 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)...394,000
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, Cont.
& Comm. Tr. & Sav. Bk., Chicago;
Dist. No. 2 and Dist. No. 5 bonds of
1913, Nat. Park Bank, N. Y.; 1st.
No. 3, Cont. & Comm. Nat. Bk.,
Chicago; Dist. No. 5 bonds of 1912,
Nat. Bank of Commerce, N. Y.;
Salem Sch. Dist. bonds, Merchants
& Farmers Bk., Macon, and Lynn
Creek Sch. Dist. bonds at Bank of
Macon, Macon.

PANOLA COUNTY.
Batesville is the county seat.
Court House Bonds.
-s　　　 ---　　 $50,000.............
　Bridge & Rd. (red. aft.May7'18).
5½s'13 May $50,000.....May 7 1937
BOND. DEBT Mar 31 '15.. $100,000
Assessed valuation 1914 .. 6,600,000
State&Co.tax(per $1,000) '14_$20.00
Population in 1910..........31,274

PERRY COUNTY.
　New Augusta is the county seat.
A portion of this county on Jan. 6
1908 was taken to form Forrest Co.,
the latter to pay 67⅓% of the court-
house and jail and the bridge bonded
debt given below. Pop'n '10, 7,685.
Court-house and jail bonds.. $48,000
　Road & Highway (Red. beg. '14).
5s '09　Mch $22,500.....Mch 1 1929
School district bonds......$14,900
Bridge bonds...............32,000
BOND. DEBT Apr 1 1915. $117,400
Sinking fund Mar 1 '15.....19,649
Assessed valuation 1914...5,629,648
State&Co.tax(per $1,000)'14.$18.00

PIKE COUNTY.
Magnolia is the county seat.
Road Bonds.
6s '13　A-O $50,000.............
(Due serially from 10 to 25 yrs. incl.)
5½s'13 A-O$150,000.............
(Due serially from 10 to 25 yrs. incl.)
6s '14　A-O$100,000.....Oct 1 1939
TOTAL DEBT ....(?)
Population of county in 1910..37,272

QUITMAN COUNTY.
Marks is the county seat.
Court-house and jail bonds.. $70,000
Bridge bonds..............20,000
Road bonds...............50,000
Road District No. 5.......25,000
BOND. DEBT Mar 31 '15.. $165,000
Assessed valuation 1914...2,863,212
Population in 1910..........11,593

RIVERSIDE DRAINAGE DIST.
Drainage Bonds (Part yearly).
6s '12　May $382,500.............1932
BOND. DEBT Apr 2 1915. $382,500
Assess. val. '14(⅓ act.)...1,850,000
　INT. at Continental & Commer-
cial Nat. Bank, Chicago.

SCOTT CO. ROAD DIST. NO. 1.
Forrest is the county seat.
Road District No. 1 Bonds.
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
Road District No. 2 Bonds.
6s '14　F-A $67,500.........1924-1939
TOT. BD. DT. Mar 29 '15. $167,500
Assessed valuation 1,008,880
Population of county in 1910..16,723
Popula. of district, '12 (est.)... 7,000

SIMPSON COUNTY.
Mendenhall is the county seat.
Court-House and Jail Bonds.
6s '01　 --- $25,000.....May 15 1921
5s '07　 --- 32,000.....Jan 1 1947
Road Bonds.
5s '11　 --- $40,000.....Mar 31 1931
5½s'13 J-J 40,000.....July 1 1933
BOND. DEBT Oct 1914...$137,000
Sinking fund............14,057
Ass'd val. 1914 (⅓ act.)...5,590,683
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　$90,000c.July 1 '23&'26
Bridge Bonds (tax-exempt).
5s '07　A-O $40,000.......Oct 1 1932
Bridge & Ref. (tax-exempt).
4½s'06 J-J $30,000c.....July 1 1931
Road & Bridge (tax-exempt).
4½s'09 --- $50,000c.....Sept 1 1929
6s '13　J-D 50,000c.Dec 1 '24-'39
BOND. DEBT Oct 1913...$210,000
Total assessed val. 1911. *5,247,888
(Assessment about 1-3 on real estate
and ¼ on personal property.)
State & Co. tax (per $1,000)'11$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 $25,000c..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 Conti-
nental & Comm. Nat. Bk., Chicago.

TALLAHATCHIE DRAIN. DIST.
　This district is in Union County.
Organized in 1912 under the general
law, commonly known as the Chan-
cery 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.
　aSeparate School Dist. Bonds.
5s　 --- $25,000c...........1933
　aRef. Light (Red. $100 yearly).
5s　 --- $14,200c...........1925
　Refunding Sewer & Water Bonds.
5½s　 --- $59,000c...........1924
　　(Redeemable $100 yearly.)
　Ref. School & Light Bonds.
5s　 --- J-J $24,100c...........1925
　　(Redeemable $100 yearly.)
　aLight, City-Hall & Street Bonds.
5s '11　M-N $50,000c.....May 1 1931
Street Bonds.
5s '12　J-D$50,000c.....June 1 1932
5s '14　M-S$40,000c.....Sept 1 1934
(Subject to call any part on any
interest-paying date.)
TOT. DEBT Mar 30 '15...$262,300
Water debt (Inclusive) 59,000
Assess. val. '14 (⅓ act.)...2,600,405
City tax (per $1,000) '14.....$12.00
　INT. on bonds marked (a) at Han-
over Nat. Bank, N. Y.; (b) Nat.
Park Bank, N. Y.; others at Chase
Nat. Bank, N. Y.

UNION COUNTY.
　New Albany is the county seat.
Road Dists. Nos. 1, 2 & 3 Bonds.
-s　 --- $50,000............
Co. bond. debt Mar 30 '15.. $65,000
Road district debt..........50,000
Assessed valua-{ County...3,659,065
tion, 1914.. { Districts..2,799,175
　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 ap-
ply any surplus of the sum so raised
after payment of interest to purchase
of bonds at or below par.
　Voters favor purchase of local wa-
ter plant.　V. 100, p. 1186.
　Compromise (Red. $10,000 yrly.)
5s　 --- F-A $326,300c.....Feb 1 1928
City Hall.
4½s　 --- $29,000c.....Dec 1 1916
　L. N, O, & T. RR. Bond Interest.
5s　 --- $100,000c.....Jan 1 1916
Funding Bonds.
5s '06　 --- $106,500c.....Jan 1 1926
Sewer Bonds.
4½s'08 Dec$222,000c.....Dec 1 1926
Water Works Construction.
5s '14　M-N$400,000c.....May 1 1934
School Bonds.
5s　 --- $2,000....Jan 1 1917
5s　 --- 49,000....Apr 1 1933
Street Impt. Bonds.
5s　 --- $99,000....Aug 1 1932
Water-Works Bonds.
-s　 --- $395,000............
BOND. DT. May 11 '15.$1,328,300
Other indebt. 1914 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. Ex-
change 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 '06　 --- $30,500....J'ne 6 1924
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 and Bridge Bonds.
5s '08　 --- 11,000....Feb 1 1928
5s '08　 --- 12,500....Nov 5 1928
5s '08　 --- 22,800....Dec 7 1928
5s '08　 --- 16,500....Feb 2 1929
5s '09　 --- 6,500....Nov 3 1929
5s '09　 --- 4,300....Sept 5 1930
5s '11　 --- 2,100....Apr 4 1931
5s '11　 --- 2,400....Aug 3 1931
5s '11　 --- 4,100....Sept 5 1931
5s '11　 --- 5,800....Dec 5 1931
5s '12　 --- 2,600....Feb 5 1932
5s '12　 --- 3,500....Apr 2 1932
5s '12　 --- 3,000....July 1 1932
5s '12　 --- 2,200....Oct 7 1932
5s '13　Oct 4,000....Oct 6 1933
(Subject to call begin. Oct. 6 1918.)
5s '15　 --- $140,000............
　($20,000 due every 5 years)
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 $20,000 in 20 years
after date.)

Road (Gen'l) (Red. beg. Oct. 7 '17)
5s '12　Oct $50,000....Oct 7 1932
Creek Bonds.
5s '12　 --- $4,400....Oct 7 1932
TOT. BD. DT. May 1915. $498,800
Assessed valuation 1911...11,979,075
State &Co.tax(per $1,000) '14_$16.00
Population in 1910...........37,488
　§ Red. after 5 years from issue.
　INT. at County Treas. office.

WASHINGTON COUNTY.
County seat is Greenville. Bonds
are tax-exempt. Popu. 1910, 48,933.
Refunding Bonds.
5s '11　 --- $100,000............1941
Refunding Railroad Bonds.
5s '15　F-A$100,000..Feb 10 1945
Road and Bridge Bonds.
5s '08　J-D $100,000....Dec 1 1933
BOND. DEBT Jan'15 $300,000
Total assessed val. 1914..10,900 000
State & Co.tax(per$1,000) '14_$15.00
Levee tax (per $1,000) 1914.. 10.00

WEST POINT.
　This city is in Clay Co. Charter
received 1872.　Pop'n 1910, 4,864.
City-Hall Bonds.
-s　 --- $17,500............
Georgia Pacific RR. Bonds.
-s　 --- $50,000............
General School Bonds.
5s '06　M-N$30,000....Nov 1 1936
Negro-School Bonds.
-s　 --- $7,000............
Sewer Bonds.
-s　 --- $30,000............
Sidewalk Bonds.
-s　 --- $15,000............
Street Bonds.
-s　 --- $20,000............
BOND. DEBT Mar 31 '15.. $169,500
Assessed val. '15 (3-5 act.).2,064,000
Total tax rate (per $1,000)'15_$11.00

WILKINSON COUNTY.
　Woodville is the county seat.
Road Bonds.
5½s'13 J-D $12,000.....June1 1943
BOND. DEBT May 1 1915 $100,872
Assessed valuation 1914...3,242,840
State&Co.tax(per $1,000) '14_$14.50
Population in 1910...........18,075

YAZOO CITY.
County seat of Yazoo County.
Commission gov't defeated Sept. 5
1912.　Population 1910, 6,796.
Electric Street Railway Bonds.
5s '06　J'ne $49,300c.J'ne 11 '14-'26
City Hall Bonds.
5s '06　Sept $24,300c.Sep 10 '14-'26
Negro School Bonds.
5s '08　July $14,500c.July 15 '14-29
-s　 --- 271,100............
School Bonds.
-s　 --- $23,500............
BOND. DEBT Dec 1910.. $381,000
Assessed val. (¾ act.) '09..4,041,251
Total tax(per $1,000) 1909 ..$17.00

YAZOO-MISS. DELTA LEV. DIS.
Levee Bonds (Tax-exempt).
6s '97　J-J $500,000c....July 1 1947
　(Subject to call July 1 1917.)
4s '02　J-J $224,000c....July 1 1952
　(Subject to call July 1 1922.)
4s '03　J-J $250,000c....July 1 1933
　(Subject to call July 1 1913.)
4s '05　J-J $500,000c....Jan 1 1955
　(Subject to call Jan. 1 1930.)
5sg'14 M-N$1,000,000c..Nov 1 '24-54
Refunding Bonds (Tax exempt)
4⅓s'09 J-J $325,000c....July 1 1949
BOND. DEBT May 1 '15.$2,799,000
Assessed val. 1914 37,712,524
Population in 1915 (est.).....185,000
　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.

	Bonded Debt $	Floating Debt $	Assessed Valuation $	Tax per $1,000 $	Population 1910
Ackerman (T), Choctaw Co....	62,500	None	*511,000	*17.50	1,398
Attala County...	50,000	None	*4,348,634	$20.50	......
Belzoni, Washington County..	65,000	2,000	727,272	f10.00	1,059
Calhoun Co Road Dist No 1..	25,000	......	*2,762,776	......	......
Canton (C), Madison County..	87,500	None	f1,844,957	f13.00	3,929
Carroll County...	60,000	......	*3,606,991	......	23,139
Centreville, Wilkinson County.	28,400	None	432,000	12.00	5,865
Charleston Separate Sch. Dist.	25,000	None	709,979	10.00	......
Charleston (T),Tallahatchie Co	40,000	......	......	......	1,834
Cleveland, Bolivar County...	32,000	2,000	*700,000	*10.00	1,001
Columbia (C), Marion County.	88,500	......	f1,069,332	f16.00	2,029
Covington Co Road Dist No 2	35,000	......	361,769	......	......
Crystal Springs (T), Copiah Co.	49,000	......	$900,000	f13.00	1,343
Ellisville (C), Jones County...	48,500	......	g650,876	......	2,446
Eupora (T), Webster Co.....	25,500	......	$425,000	......	896
Franklin County...	85,000	7,000	f2,600,000	f18.00	15,193
Gloster, Amite County...	44,000	None	*700,000	*13.00	1,486
Greene County...	43,000	......	f3,250,605	f16.00	6,050
Harrison County...	50,000	......	f7,238,978	......	34,658
Hazlehurst, Copiah County...	88,100	10,000	f1,120,567	f12.50	2,056
Holly Springs (C), Marshall Co.	87,200	None	f939,861	......	2,192
Houston (T), Chickasaw Co...	63,500	2,200	*589,591	*19.00	1,400
Indianola (T), Sunflower Co..	54,000	......	f1,138,833	f11.00	1,098
Jasper Co. Superv. Dist. No. 5	25,000	......	850,000	......	18,498
Jefferson County...	40,000	None	e3,122,594	10.00	18,221
Jefferson Davis County...	60,000	None	*3,174,123	......	12,860
Kosciusko, Attala County....	55,000	......	$1,350,000	27.50	2,385
Lamar County...	51,000	None	f5,707,858	......	11,741
Lowndes Co. Rd. Dist. No. 2	100,000	None	3,999,774	18.25	30,703
Louisville (T), Winston Co...	54,000	2,000	f675,000	......	1,181
McComb (C), Holmes County.	99,900	......	1,764,251	11.75	6,237
Macon (C), Noxubee County..	75,000	None	*982,835	*20.00	2,024
Madison County...	87,000	None	d1,160,000	d20.00	33,505
Magnolia, Pike County...	62,400	None	f781,133	f15.00	1,823
Moss Point (C), Jackson Co...	36,800	None	1,174,545	12.00	3,054
New Albany (C), Union Co....	57,000	None	f969,753	f10.00	2,032
Newton (C), Newton County..	72,500	......	e1,001,359	a12.50	1,878
Okolona (C), Chickasaw Co...	57,000	None	f1,087,000	......	......
Osyka, Pike County...	30,000	1,000	*424,296	f15.00	824
Oxford (T), Lafayette County..	115,600	None	*1,450,000	*17.50	2,014
Pascagoula (C), Jackson Co...	52,500	None	f1,548,206	f14.00	3,379
Pontotoc (C), Pontotoc Co....	40,000	None	600,000	15.00	1,277
Port Gibson (C), Claiborne Co.	37,240	None	*1,006,901	*10.00	2,252
Rankin County...	40,000	......	*1,390,097	......	23,944
Scott Co. Rd. Dist. No. 2....	25,000	......	675,000	......	......
Senatobia (T), Tate County...	33,100	None	*702,000	*27.50	1,275
Sharkey County...	50,000	10,000	*2,880,000	......	15,694
Shaw (T), Bolivar County....	34,000	3,000	f500,000	f10.00	871
Shelby (T), Bolivar County...	34,700	......	*430,000	......	645
Smith Co. Road Dist. No. 1...	79,000	......	*1,104,408	......	......
Starkville (T), Oktibbeha Co..	74,000	None	*1,019,988	*14.00	2,698
Summit (T), Pike County...	32,200	3,030	*472,093	*17.00	1,471
Topashaw Swamp Land Dist.	42,500	......	......	......	......
Tunica County...	50,000	......	f3,033,794	......	18,646
Water Valley (C), YalobushaCo.	89,500	None	f1,396,552	f16.00	4,775
Winona (C), Montgomery Co..	75,000	None	*1,213,000	*14.50	2,512
Yazoo County...	77,500	......	......	......	46,672

　(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 Mch. 26 1804a)..Oct. 1 1804
Admitted as a State (Act Feb. 20 1811).....April 30 1812
Total area of State (square miles)...............48,720
State Capital..............................Baton Rouge
Gov. (term exp. 3d Mon. May 1916)..... Luther E. Hall
Sec. of State (term exp. 3d Mon. May 1916)..Wm.F. Millsaps
Treasurer (term exp. 3d Mon. May 1916).Le Doux E. Smith
Aud. of Public Accts. (term exp. May 1916)..Paul Capdevielle

　a Further provision for the Government of the Territory, then known
as the Territory of Orleans, was made by the Act of March 2 1805, the
duration of the Act of March 26 1804 having originaly been confined to the
period of one year from Oct. 1 1804, "and to the end of the next session of
Congress which may happen thereafter."
　LEGISLATURE meets biennially in even years on the second Monday in
May, and sessions are limited to 60 days.
　HISTORY OF DEBT.—For early history of the State debt of Louisi-
ana see "State and City" Supplement of April 1894, pages 171 and 172.

Debt on which the State is paying interest is as follows:

Refunding Bonds.
4½sg'14 F-A$10,991,500c Aug 1 '15-64
(State reserves right to call bonds at 104 and int. beg. with longest maturity.)
* Issued for the purpose of constructing wharves, sheds, roadways and other improvements necessary for shipping facilities in the Port of New Orleans.

INTEREST on Port Commission bonds payable at State Treasury or at fiscal agency in New York City.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on April 1915:
Total bonded debt bearing interest (incl. Port Commission bds.)$17,491,500
Floating Debt Oct. 1914—
Baby bonds (3s) and certificates (Act of 1880), exclusive of coupons _____ 910,728
Floating debt, warrant and interest account _____ 344,040

In September 1889 it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but $305,- 500 consols so issued ($303,500 being consols of 1874 and $5,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also $421,935 (estimated) fraudulently issued baby bonds outstanding.

There are, moreover, old bonds not recognized, and hence not fundable amounting to $3,953,000. These include New Orleans Mobile & Texas 8% bonds, endorsed, $875,000; 8% State bonds issued to said road, $2,500,000; 8% bonds issued to the N. O. Mobile & Chattanooga RR., $70,000; 7.30% bonds issued to the Mississippi & Mexican Gulf Ship Canal Co., $250,000, &c

The baby bonds in the table above were due in 1886. They were issued to fund certain obligations of charitable institutions, and only the unpaid taxes due the State prior to 1879 were pledged for their payment. A portion of this revenue, however, was diverted and an Act was passed in 1894 providing that in the discretion of the Board of Liquidation any surplus to the credit of the general fund might be used in retiring these bonds at not more than 50 cents on the dollar of their face value, including any and all overdue interest. See "Chronicle," V. 68, p. 987. There has been no litigation on the matter since the Act of 1894, under which holders of $364,295 bonds have disposed of same to the State at an average price of 41.25 cents on the dollar. In recent years the State has not offered to make any further purchases of these bonds. V. 80, p. 1382. See V. 90, p. 1376, V. 94, p. 1263.

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:

Years.	Total Assessed Valuation.	Years.	Total Assessed Valuation.	Years.	Total Assessed Valuation.
1914	$587,353,313	1904	$351,018,941	1895	$249,621,419
1913	581,063,255	1903	335,118,348	1890	234,350,791
1912	550,517,808	1902	315,583,468	1885	212,725,564
1910	527,773,950	1901	301,215,222	1880	177,096,454
1908	523,800,478	1900	276,659,407	1870	253,371,892
1906	459,273,821	1899	267,723,572	1860	435,787,265
1905	396,821,157				

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 limitation for municipalities is 10% upon the assessed value of the property of the municipal corporation, parish or drainage district. This does not apply to the City of New Orleans, as to which there are special provisions (Articles 309, 320 and 323). We have not space to set forth the numerous provisions of the constitution concerning municipal debt and taxation.

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. See "Chronicle," April 4 1914, page 1101.

At the general election on Nov. 3 1914 an amendment was adopted permitting the sale of drainage bonds at 90% of par. V. 99, p. 1545. At the same election $2,000,000 5% bonds were authorized to be issued by Orleans Parish and to be styled "Public School Bonds, City of New Orleans and Parish of Orleans" V 99, p. 1545

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 The courts have decided that the State as a sovereign has no right to tax its own bonds.

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. See item under *New York State* in V. 97, p. 1227 and 1444; also item under *Louisiana* in V. 97, p. 1367.

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. See item under *Shreveport, La.*, in V. 98, p. 1179.

FIXING THE SITUS FOR TAXATION OF MORTGAGES AT THE DOMICILE OF HOLDER.—The Legislature passed an Act in 1908 which was approved July 3 1908, whereby it is sought to prevent double taxation by making mortgage paper and other evidence of indebtedness taxable only at the situs of the owner and holder thereof. V. 87, p. 1110.

REAL ESTATE MORTGAGES, ETC.—An amendment adopted in Nov. 1908 provides for the *exemption from taxation*, under prescribed conditions, of *loans made upon mortgages of real estate* and the notes evidencing such loans, and loans made by life insurance companies. V. 87, p. 1434.

SUPREME COURT DECIDES DRAINAGE BOND CASES.—The Louisiana Supreme Court on Feb. 26 1912 and April 22 1912 rendered decisions which are considered of great benefit to drainage and reclamation projects in this State. V. 94, p. 644, 1200 and 1519.

POPULATION IN—

1910	1,656,388	1870	726,915	1830	215,739
1900	1,381,625	1860	708,002	1820	152,923
1890	1,118,587	1850	517,762	1810	76,556
1880	939,946	1840	352,411		

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 the parish seat of Rapides Parish.
Commission government adopted Jan. 14 1913. Pop'n 1910, 11,213.
5s '00 ___$575,000___July 1 1940
5s '07 ___ 55,000___May 1 1917
5s '08 ___ a 32,000___July 1 1948
5s '09 ___ a 40,000___Oct 1 1949
5s '13 ___ 40,000___Oct 1 1953
BOND. DEBT Jan 1 '15__$240,000
Floating debt_____ 90,000
Sinking fund_____ 25,000
Assess. val. '14 (1-5 act.)_3,030,000
City tax rate(per $1,000) '14 $15.00
a Redeemable beg. after 20 years from date of issue.
INT. on bonds at U. S. Mtge. & Trust Co., New York.

ALEXANDRIA SCHOOL DIST.
Building Bonds.
5s '14 Mar $125,000_Mar 15 '15-40

BOND. DEBT May 1915__$144,000
Assessed valuation 1914__ 4,029,716
Real value (est.)_____12,000,000
INT. at District Treasurer's office.

ATCHAFALAYA BASIN LEVEE DISTRICT.
This district is composed of the parishes and parts of parishes as follows: Ascension, Assumption, Iberia, Iberville, Lafourche, Pointe Coupee, St. Mary, Terrebonne and West Baton Rouge. Bonds are tax-exempt.
Ref. Constr. (*Red. beg in '39*).
5s '09 M-N$850,000c___Sept 1 1949
BOND. DEBT May 1914__$850,000
Assessed val.'12 (3-5 act.)_25,147,951
Tax rate per acre 1913_____2 cents
In addition to levee taxes, District receives annually $56,956.96 from the acreage tax of 2½ cents per acre.
INT. at New Orleans Nat Bank

BATON ROUGE.
Capital of the State and parish seat of East Baton Rouge Parish. Inc. 1818.
Commission government approved May 13 1913. Pop'n 1910, 14,897.
Permanent Improv't Bonds.
4s '05 J-J $203,000c___July 1 1945
(Subject to call after July 1 1915.)
Paving Bonds (serial).
4½s'14 ___ $90,000___Jan 1 1964
Penitentiary Site Bonds (serial).
4½s'14 ___ $35,000___Jan 1 1964
Sewer Bonds (serial).
4½s'14 ___ $38,000___Jan 1 1964
Negro School Bonds (serial).
4½s'14 ___ $20,000___Jan 1 1964
Public Abattoir Bonds (serial).
4½s'14 ___ $12,000___Jan 1 1964
Drainage Bonds (serial).
4½s'14 ___ $20,000___Jan 1 1964
Charity Hospital Bonds (serial).
4½s'14 ___ $10,000___Jan 1 1964
4s '99 J-J $1,000c___Jan 1 1964
BOND. DEBT May 1915. $457,000
Sinking fund _____ 11,344
Assessed val. '14 (3-5 act.)_6,696,470
Total tax rate(per $1,000)'14.$10.00

BOSSIER LEVEE DISTRICT.
This district is composed of part of Bossier Parish. Pop. '04 (est.),5,000.
6s '92 M-N$199,990c___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 Apr 19 '15_$312,600
Total assessed val. 1910__1,762,570
Levee tax (per $1,000) 1910_$10.00
INT. at New Orleans Nat. Bank.

BOSSIER PARISH.
Benton is the parish seat.
Road Dist. No. 1 Bonds.
5s '13 M-S$170,625c_Sept 1 '15-53
BOND. DEBT May 1915__$175,000
Assessed valuation 1914__3,500,000
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 Apr 1915__$100,000
Assessed val. 1914 (est.)__1,600,000
State & parish tax (per M) '14 $19.00
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 (Part yearly)
5s '14 Feb $900,000_Feb 1 1939
5s '15 Feb 300,000_Feb 1 '16-'25
TOT. BD. DT. Mar 1915_1,200,000
Assessed valuation 1914__23,107,510
Real value (est)_____65,000,000
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 Vermilion Parish.
Drainage Bonds.
5s '12 J-J $32,500_____1919-1927
TOTAL DEBT Mar 30 '15__$32,500
Sinking fund _____ 4,000
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.
5s '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.
5s '12 ___ $33,000 _____
Sewer Bonds (Part yearly).
5s ___ $40,063c_Dec 1 1940
Water-Works Bonds (Part yearly)
5s ___ $15,886c_Dec 1 1940
School Bonds (Part yearly).
5s ___ $23,825c_Dec 1 1940
City bonded debt Mch 1912.$102,000
Assessed val. '10 (½ 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 $569,000c ___1914-1941
(Subject to call after 1930)
5s '12 J-J $50,000c_Nov 1 '13-'43
BOND. DEBT May 1915__$117,500
Assessed valuation 1913__2,100,195
§INT. at Central Tr. Co., Chic.; others at Cont. & Comm. Nat. Bk., Chic.

EAST BATON ROUGE.
Baton Rouge is the parish seat.
Road District No. 1 Bonds.
5s '14 F-A$180,000 ___1916-1941
BOND. DEBT Sept 1914 $37,000
Bonds sold Jan 30 1915___ 180,000
Assessed valuation _____12,652,760
Population in 1910 _____34,580
INT. at District Treasurer's office or at National City Bank, N. Y.

E. BATON ROUGE PARISH SCH. DIS. NO. 1. P. O. Baton Rouge.
5s '13 F-A $61,334r_Feb 1 '15-'22
BOND. DEBT Mar 1 '13__ $60,000
Assessed valuation 1912__6,149,542
Actual valuation (est.)___11,000,000
Pop'n 910_____14,897
INT. at Nat. Bk. of Comm., N. Y.

FIFTH LOUISIANA LEVEE DIS.
This district (P. O. Tallulah) is composed of the parishes of Concordia, East Carroll, Madison and Tensas. Bonds are tax-exempt.
5s '04 J-J *$69,000c___Jan 1 1954
5s '00 J-J *256,000c___July 1 1950
5s '02 J-J *175,000c___Jan 1 1952
5s '12 A-O *250,000c__Oct 15 1962
5s ___ 120,000 _____
BOND. DEBT Nov 5 '14 $930,000
Total assessed val. 1914__12,743,848
Tax rate (per $1,000) 1913__$7.00
* Red. after 40 years from issue.
INT. at New Orleans Nat. Bank.

GUEYDAN DRAINAGE DIST.
A district in Vermilion Parish.
($2,000 annually)
5s '12 ___ $50,000 _____1938
BOND. DEBT Mar 31 '15_ $50,000
Sinking fund _____ 781
Assessed val. 1914 _____1,250,000
INT. at Commercial & Germania Trust & Sav. Bank, New Orleans.

HOMER.
This town is in Claiborne Parish.
Water Bonds (Red. beg. in 1950).
5s '10 J-J $40,000c___Jan 1 1950
BOND. DEBT Apr 1915__ $40,000
Assessed valuation 1914__$653,000
Population in 1910 _____1,855
INT. at Town Treas. office or at Hanover Nat. Bank, N. Y. City.

JACKSON PARISH.
Jonesboro is the parish seat.
Court-House & Jail Bonds.
5s '12 Feb $65,000c _____
(Part due each year for 10 years.)
BOND. DEBT Apr 17 '15_ $65,000
Assessed valuation 1914__2,701,118
State&parish tax(per $1,000)'13_$13.315
Population in 1910 _____13,818
INT. payable in N. Y. or Chicago.

JEFFERSON PARISH ROAD DISTS.
Gretna is the county seat.
Road District No. 1 Bonds.
5s ___ $100,000 _____
Road District No. 2 Bonds.
5s ___ $100,000 _____
Total road debt Oct 20 '14_$200,000
Assessed val-{Dist. No. 1_5,170,461
uation ___{Dist. No. 2_1,954,021

JEFFERSON PAR. DRAIN. DISTS
Drainage District No. 2 Bonds.
5s ___ $30,000 _____
Drainage District No. 3 Bonds.
5s ___ $152,500 _____
Drainage District No. 4 Bonds.
5s '13 F-A$112,000 _____1918-1953
Total drain debt Oct 20 '14_$294,500
Assessed val-{Dist. No. 2__ 655,450
ation ___{Dist. No. 3__ (?)
{Dist. No. 4__ (?)

JEFFERSON & PLAQUEMINES PARISHES DRAINAGE DIST.
Drainage-Improvement Bonds.
5s '13 F-A$231,500__Aug 1 '17-'52
BOND. DEBT Oct 20 '14_ $231,500
Assess. val. 1913_____2,994,832
INT. at Whitney Central Nat. Bank, New Orleans.

JENNINGS.
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 Mar 30 '15__$79,000
Assessed valuation 1914___ 901,870
Total tax (per $1,000) 1914__$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
Certificates of indebtedness.__$7,000
Sinking fund _____ 30,000
BOND. DT. (est.) May '15_575,000
Assessed valuation _____2,781,468
Real value (est.)_____10,000,000
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.
Redemption (Red. beg. Jan. 1 1944).
4s '04 J-J $500,000c 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 '92 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.

*Louisiana Port Commiss. Bds.
5s g'10 J-J $3,500,000c _____
(Not less than $100,000 due yearly beginning July 1 1924.)
5s g'11 A-O $3,000,000c Apr 1 '20-'54

LAKE CHARLES.

This city is in Calcasieu Parish.
Commission government adopted
Dec. 17 1912. Pop'n 1910, 11,449.
Fire-Station Bonds.

$8,000c.....Jan 1 1916-'32
5sg'10 ($1,000 pay. every even yr.)
Jan 14,000c.....Jan 1 1934-'46
($2,000 pay. every even yr.)
City-Hall Bonds.

$2,000..................1918
12,000c.....Jan 1 1920-'26
($3,000 pay. every even yr.)
5sg'10 8,000c.....Jan 1 1928-30
Jan ($4,000 payable each year.)
5,000c.....Jan 1 1932
42,000c.....Jan 1 1934-'46
($6,000 pay. every even yr.)
School Bonds.
5s '12 F-A $136,000....1916-1948
§ Paving Bonds (Part yearly).
5s g '12 Jan $96,000c.Jan 1 '16-'46
TOT. BD. DT. Apr 14 '15. $323,000
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-ERAGE DISTRICT.

A district in Calcasieu Parish.
5s '11 A-O$110,000c..Apr 1 '16-'47
_s ... 30,000..............
_s ... 5,000..............
TOT. BD. DT. Apr 1915. $145,000
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-D $125,500c.........1939
(Various amounts due yearly J'ne 1;
all subject to call June 1 1924.)
BOND. DEBT Apr 1 1914..$125,500
Assessment debt............9,985
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.

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 constitu-
tion, 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.
989. At the Nov. 1906 election two
amendments to the State constitu-
tion in relation to the City of New
Orleans were ratified by the voters;
one of these authorized the city to
issue $8,000,000 sewer bonds and the
other $200,000 teachers' salary bonds
V. 83, p. 1306, and V. 87, p. 1110.
1434 and 1556. $1,000,000 of the
sewer bonds were sold on May 21
1909 (V. 88, p. 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-J$10,000,000c&rJuly1 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 1928)
Premium Bonds.
5s '75 J-J$2,097,220.....As drawn
Water and Sewer. (See above.)
4s '00 J-J$512,000,000c.July 1 1950
(Subject to call July 1 1942.)
Court-House Bonds.
5s '05 J&J $727,000c...Jan 1 1955
School-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 $300,000...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.—
Dec. 31 '14. July 1 1914.
Tot. bd. dt.$33,357,220 $33,461,200
In addition to the figures of total
debt given above, there are out-
standing $300,000 5% public belt

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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
Dec. 31 1914 was $4,142,010; July 15
1914 it was $4,292,340.
On Mar. 1 1915 the city had out-
standing $5,107,895 "Public Im-
provement Certificates." These cer-
tificates are issued by autohrity 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 receivable by the
city for all dues, licenses, taxes and
debts of any description at their face
value and interest.
At a meeting held Jan. 9 1912 the
Board of Liquidation of the City
Debt declined, upon the advice of
their attorneys, Dufour & Dufour,
to refund into 6% bonds the 5%
premium bonds of Sept. 1 1875.
This action was taken in reply to a
letter received from Benjamin Ory,
who holds five of the bonds, which
are for $20 each. See V. 94, p. 223.
ASSESSED VALUATION, AND
TAX RATE—
1914. 1913.
$ $
Real estate.173,466,830 172,011,940
Personal... 71,855,524 73,447,054
Total....245,323,554 245,458,994
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-J$53,000,000c.July 1 1959.
(Subject to call after July 1 1929.)
BOND. DT. May 13 '15.$3,000,000
Certf. of indebtedness.... 198,763
Assessed valuation 1914.245,322,414
Levee tax rate(per $1,000) '15 _$2.50
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. May 1915.._$60,000
Assess. val. '14 (3-5 act.)....772,380
Tax rate (per $1,000) 1914...$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 1930
(Subject to call after Aug 1 1920.)
BOND. DEBT Apr 1915..$155,000
Assessed valuation 1912... 249,750
Levee tax (per $1,000) 1914.$40.00
INTEREST payable at Hibernia
Bank & Tr. Co., New Orleans.

PONTCHARTRAIN LEVEE DIS.

This district (P. O. New Orleans)
is composed of parts of the following
parishes: Ascension, East Baton
Rouge, Iberville, Jefferson, St.
Charles, St. James and St. John the
Baptist.
6s '94 M-N $404,000c Nov 1 1944
BOND. DT. May 22 '15..$553,000
Assessed valuation 1914...10,865,065
Levee tax 1914 (per $1,000)..$10.00
INTEREST is payable at the
Whitney-Central Nat. Bk., New Orl.

RAPIDES PARISH ROAD DIST. NO. 2.

Alexandria is the parish seat.
5s '15 F-A$100,000....Feb 1 '16-'25
BOND. DEBT Mar 1915.. $100,000
Assessed valuation 1914... 4,250,000
Real value (estimated)...20,000,000

INT. at office of Parish Treasurer
or at Chase Nat. Bank, N. Y.

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 Apr 17 '15 $500,000
Assessed valuation 1914 11,000,000
Levee tax rate per $1,000 ...$10.00
1914 per acre ....5 cents
INTEREST is payable at Hibernia
Bank & Trust Co., New Orleans.

RED RIVER AND BAYOU DES GLAIZES LEVEE & DRAIN. D.

5s '04 M-N $500,000c Nov 15 1954
(Subject to call any time.)
BOND. DEBT Mar 30 '15.$500,000
Total assessed val. 1914.... 696,250
District tax, per acre 1914.. 6 cents
INTEREST is payable at Hibernia
Bank & Trust Co., New Orleans.

ST. TAMMANY PARISH.

Covington is the county seat.
Road Bonds (Part yearly).
5s '14 J-J $180,000....July 1 1943
BOND. DEBT May 1915.. $180,000
Assessed valuation....6,299,968
Population in 1910.........18,917

SALINE LEVEE & DRAIN. DIST.

5s '06 F-A$100,000c....Dec 1956
BOND. DEBT Mar 31 '15.$100,000
Population in 1915 (est.)......1,200

SHREVEPORT.

Shreveport is the Parish seat of
Caddo Parish. Incorp. 1838. All

RED RIVER ATCHAFALAYA (continued, right column)

bonds are tax-exempt. Commission
government adopted Sept. 15 1910.
V. 91, p. 816. For proposed pur-
chase of local water plant, see V. 100,
p. 413. Population 1910, 28,015.
Fire Department Bonds.
4⅜s ... 7,000............
Refunding Bonds.
4s '10 J-J $191,000c...Jan 1 1950
Improvement Bonds.
4½sg'11M-N $246,000c..May 1 1951
4⅜s ... 7,000............
Fair-Ground impt. Bonds.
4⅜s'11 ... $98,000.........
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.

TANGIPAHOA PARISH.

Amite is the parish seat.
Funding Bonds.
_s '15 $50,000..........
BOND. DEBT June 1914.. $75,000
Bonds sold in 1915......... 50,000
Assessed valuation 1,200,000
Population in 1910.........29,160

UPPER TERREBONNE DR. DIS.

Sub-Dist. No. 1 Drain. Bonds.
5s '12 s-an $142,000....1917-1947
TOTAL DEBT............(?)

VERMILION PARISH—EIGHTH WARD DRAINAGE DIST.

Reclamation Bonds.
5s '12 M-N $172,000 May 1 '17-'50
TOTAL DEBT April 1915.$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 $	Popula-tion. 1910.
Abbeville (C), Vermillon Parish	36,000	4,800	d786,790	....	2,907
Acadia Parish	‡170,000	......	....	....	31,847
Bayou Bijou Dr. Dist.	60,000	......	....	....	......
Bayou-Carlin Drainage Dist.	36,000	......	637,000	....	......
Buras Levee District	35,000	......	439,112	10.00	......
Calcasieu Parish S. D. No. 12	48,500	......	d3,500,000	....	......
Canal Bayou Drainage Dist	38,000	......	$581,000	....	......
De Soto Parish	118,150	11,131	*5,662,080	*15.00	27,689
Donaldsonville, Ascension Par.	56,000	57,562	†778,900	....	......
East Carroll Parish	48,000	None	d1,795,350	....	11,637
Grand Prairie Levee District.	30,000	......	....	....	......
Iberia Parish	56,000	10,000	7,339,981	15.00	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	c	......
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	738	....	....	......
Petit-Anse-Coteau Dr. Dist.	55,000	None	....	....	......
Rayne, Arcadia Parish	32,400	......	‡527,000	d17.50	2,247
Red River Parish S. D. No. 1	25,000	None	*500,000	....	......
Ruston—First Sewerage Dist.	40,000	......	†1,071,508	....	......
Ruston School District	65,000	None	*1,200,000	....	......
St. Marys Parish 5th Ward S.D.	36,000	......	....	....	......
St. Tammany Parish S.D. No.5	55,000	......	....	....	......
Tensas Basin Levee District	30,000	21,000	*22,000,000	*5.00	......
Tensas Parish	60,900	None	†2,904,370	....	17,060
Vernon Parish Sch. Dist.	75,000	None	†1,000,000	....	......
Vivian, Caddo Parish	‡35,000	......	....	....	......
Vivian School District	‡70,000	......	....	....	......

(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. a Not debt.

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 1915 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 1915 consisted only of
refunding bonds (referred to above) as follows:

			When		
		Interest.	Payable.	Maturity.	Amount.
Refunding bonds		3	Sept.	1929	$1,250,500

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the
unrecognized debt appears below.

		—Interest—		—Principal—	
LOANS— Name and Purpose.		P.C.	Payable.	When Due.	Outstanding.
Holford funding bonds of 1870		6	J & J	Jan 1 1900	$1,370,000
Levee bonds		7	J & J	Jan 1 1900	1,986,773
Little Rock & Fort Smith RR.		7	A & O	Jan 1 1900	1,000,000
Memphis & Little Rock RR.		7	A & O	Jan 1 1899	1,200,000
Little Rock Pine Bluff & N. O. RR.		7	A & O	Jan 1 1900	1,200,000
Miss. Ouachita & Red River RR.		7	A & O	Jan 1 1900	600,000
Arkansas Central RR.		7	A & O	Apr 1 1900	1,350,000

ASSESSED VALUATION AND TAX RATE.—

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1,000
1914	$320,997,173	$130,161,402	$451,158,575	$6.87½
1913	319,472,026	129,641,026	449,113,260	6.87
1912	296,680,870	130,787,229	427,468,099	6.87½
1910	258,264,605	122,117,618	380,382,223	6.75
1908	218,187,360	108,779,967	326,967,327	6.75
1906	199,378,648	102,802,915	302,181,563	5.50
1905	199,331,562	100,399,315	299,730,877	5.50
1902	142,774,533	81,626,580	224,401,113	5.75
1900	128,084,667	73,824,116	201,908,783	5.50
1893	100,809,742	72,716,742	173,526,484	5.00
1892	102,449,430	72,379,406	174,828,836	----
1886	85,750,633	54,152,058	139,902,691	----
1876	61,892,881	30,971,308	101,864,189	10.00
1870	63,102,304	31,426,539	94,528,843	----

DEBT LIMITATION.—The provision of the constitution concerning State and municipal indebtedness are contained in Sec. 1 of Art. 16. This section prohibits the creation of debt by either the State or its sub-divisions. It is proper to state, though, that there are numerous improvement districts, such as schools, levees, bridges, drainage, &c., which, under special Acts, have been allowed to borrow money or issue bonds for their completion. Bonds of this character, we are told, do not seem to come clearly under the prohibitory mandate of the constitution, and for that reason these districts are allowed to proceed in this manner.

[At the general election Sept. 14 1914, a proposed amendment to Sec. 1 of Art. 16 was voted permitting cities and towns under certain conditions to issue bonds and other evidences of indebtedness. The State Supreme Court, however, on March 22 1915 ruled that, while the amendment received a majority of the votes cast on that particular subject, it did not receive a majority of the votes cast for State officers, and therefore failed of adoption. V. 100, p. 1185.

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
1900	1,311,564	1860	435,450
1890	1,128,179	1850	209,897
1880	802,525	1840	97,574

1830	30,388
1820	14,255
1810	1,062

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 STREET IMPT. D. NO. 15.
The city of is in Pulaski County.
6s '14 F-A$45,000__Feb 1 '16
BOND. DEBT Dec 1914__$122,500
Assessed valuation _____ 656,000
Real value (estimated)__2,650,000
¼ INT. at St. Louis Union Trust Co., St. Louis.

ARGENTA SEWER IMP. D. NO. 1.
6s '14 M-S$350,000__Mar 1 '16-'34
BOND. DEBT Apr 1915__$350,000
Assessed valuation 1914__2,296,480
INT. at St. Louis Union Trust Co., St. Louis, Trustee.

ARGENTA SCHOOL DIST.
__ 30,000
BOND. DEBT Nov 1914_ $134,000
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 $57,000c___1915-1936
BOND. DEBT May 12 .15 $57,000
Assessed val. (2-5 act.) '14___919,674

BEAVER BAYOU DRAIN. DIST.
This district is in Phillips County.
6s '14 July$152,000c_July 1 '19-'32
TOT. BD. DT. Apr 1915__$152,000
INT. at Cont. & Comm. Tr. & Savings Bank, Chicago.

CENTRAL CLAY DRAIN. DIST
This district is in Clay County.
5½s'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 $246,600c___July 1 1929
TOTAL DEBT Mar 30 '15 $246,000
Sinking fund _____ 60,000
Assessed val. '13 (⅓ act.)_5,364,117
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 Mar 29 '15 __$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 $61,200__Jan 1 '15-'31
Sewer Impt. Dist. No. 1 Bonds.
_s '13 __ $40,000 __
Street Impt Dist No 1 Bonds
_s __ $26,000__
6s '14 J-J 23,400__Jan 1 '15-'30
BOND. DEBT May 12 '14 _$127,200
Population in 1910_____2,794

COTTON BELT LEVEE DIST. NO. 1.
This district is in Phillips County.
Levee Bonds (Part yearly).
6s '15 s-s $350,000_____1939
TOTAL DEBT_____(?)

COUSART BAYOU DRAIN. DIST.
This district is in Jefferson County.
Bonds are taxable.
Drainage Ditch Bonds
6s ____ $61,000c__
(Part due each year for 20 years.)

6s '09 J-J 35,000__
(Part due each year for 20 years.)
BOND. DEBT Apr 1915__$95,000
Assessed val. '12(½ 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.
5½s'13 M-S$100,000c_Sept 1 '19-'38
BOND. DEBT Apr 1915__ $100,000
INT. at St. Louis Union Tr. Co., St. Louis, trustee.

CRAIGHEAD CO. DRAIN. DISTS.
Jonesboro is the county seat.
Drainage District Bonds.
_s ___ $148,000 __
Drainage Dist. No. 9 Bonds.
6s '15 A-O $225,000c___Oct 1 '18-'34
Drainage Dist. No. 12 Bonds.
_s '15 ___ $75,000 __
County has no general bonded debt.
TOT. DRAINAGE DEBT ___ (?)
Est.val.of prop.Dist.No.9_$1,825,500
Population in 1910 (county)_27,627

CRAWFORD CO. LEVEE DIST.
Van Buren is the county seat.
Levee Bonds.
6s g '11 M-N $173,000__May 1 '17-'35
TOT. BD. DT. Mar 29 '15 $173,000
Assess. val, '14 (⅓ act.)___ 364,057
Population in 1910 _____23,943
INTEREST is payable at Wm. R. Compton Co., St. Louis.

FAYETTEVILLE.
This city is in Washington County.
Incorp. as city of first class 1905.
Water Bonds
5s g '07 F-A $67,500c&r_Aug1'15-'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
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.
5s A-O$550,000c_Apr 1 '23-'26
Paving District No. 5 Bonds.
5s '09 A-O$445,000c_Apr 1 '15-'17
Water-Wks. Impt. Dist. No. 1.
5s '11 M-N$706,000c_____1926
(Part each year.)
Water Dist. No. 2 Bonds.
5s '15 J-J $28,000__July 1 '16-'34
Paving Dist. No. 5 Bonds.
5s '09 A-O $370,000_Apr 1 '16-'17
Paving Dist. No. 7 Bonds.
_s J-J $38,000__
Paving Dist. No. 8 Bonds.
_s J-J $2,700__
This city has no gen'l bonded debt.
Total munic. dist. debt
April 1915_____$2,111,700
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.
$50,000c_July 1 '15&'20
5s '10 J-J 50,000c___July 1 1925
100,000c___July 1 1930
Bonds are subject to call at any interest-paying period.

5s '13 J-J $50,000c_July 1 '17&'22
25,000c__July 1 1927
75,000c__July 1 1933
BOND. DEBT Mar 29 '15_ $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.
$15,000__Jan 1 1916
5s '11 J-J 115,000c__Jan 1 '17-'21
175,000__Jan 1 '22-'26
250,000__Jan 1 '27-'31
BOND. DEBT Apr 1 '15__$550,000
Real est. val. 1914 (est.)$14,000,000
Total tax rate(per$1,000)'14__$2.53
Popul'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 $195,000__Mar 1 '16-'34
BOND. DEBT Apr 1914__ $200,000
Assessed valuation 1913__ 210,000
Real value (est)_____1,000,000

GRANT COUNTY.
Sheridan is the county seat.
Road District No. 1 Bonds.
6s '15 A-O$160,000____1916-1940
TOTAL DEBT_____(?)
Population in 1910_____9,425

GREENE AND LAWRENCE COS. DRAINAGE DISTRICT.
6s g '11 F-A$228,000c ___1916-1931
TOT. BD. DT. Apr 21 '15_ $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 ___ $143,000c_____1924
BOND. DEBT Apr 1914__ $143,000
Sinking fund _____ 11,000
Assessed val. '13 (30% act.)4,050,000
INT. at Nat. Park Bank, N. Y.

HELENA IMPT. DIST. NO. 1.
Levee-Impt. Bonds.
6s '13 J-J $384,000c_July 1 '15-'38
BOND. DEBT Nov 1914__$420,000
Assess. valuation 1913____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.
5½s'11 F-A$100,000__Aug 1 '22-'41
BOND. DEBT May 11 '15_ $100,000
Assessed valuation 1914__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 $70,000c__1911-1931
($3,000 and $2,000 being payable in alternate years.)
Water Bonds
6s '08 ___ $60,000c____1914-1928
BOND. DEBT May 14 1910 $150,000
Assessed val. (3-5 act.) '09_1,875,000
Population in 1910 _____3,639

HOT SPRINGS SCHOOL DIST.
This district is in Garland County and includes the entire city and approximately 12½ square miles of adjacent territory.
Building Bonds (tax-exempt).
5s g A-O *$90,000c _____1923
5s g '08 A-O 50,000c _____1923
6s g '08 A-O *9,000c _____1922
(Subject to call.)
5 ½s'12 M-S $85,000__Sept 1 '22-'36
BOND. DEBT June 1 '13_ $222,000
Assessed val. '12 (1-3 act.)_8,000,000
Population of district '14 (est.)20,000
*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. DISTS.
Pine Bluff is the county seat.
Drainage District No. 1 Bonds.
6s '12 ___ $35,000 __
‡Drainage District No. 2 Bonds.
6s '11 M-N $30,000c_Nov 1 '20-'39
†Drainage District No 3 Bonds.
6s '11 M-N $47,500c __
TOTAL DEBT—
District No 1 _____(?)
District No 2, Nov 1 1912 $30,000
District No 3 _____(?)
Assessed valu-(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.; (†) at St. Louis Un. Tr. Co., St. Louis.

JEFFERSON COUNTY FREE BRIDGE DISTRICT.
5s '13 J-J $700,000c__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.
6s '12 ___ $150,000 __
TOTAL BOND. DEBT_____(?)
Assessed valuation 1912____ 304,000

LEE COUNTY IMPROV. DIST.
Marianna is the county seat.
Road Bonds. (Part yearly.)
5½s'11 F-A$88,820 ___Aug 1 1935
BOND. DEBT Mar 1, '13__$399,000
Assessed valuation 1912__3,594,890

LINCOLN CO. ROAD D. NO. 2.
P. O. Star City.
Road Bonds.
6s g '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 $100,000r _____1935
(Subject to call after 1925.)
6s J-J $50,000 __
Assess. val. '12 (½ act.)___1,600,000
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 Jan 1 '15____$440,529
Assess. val. '14 (2-5 act.)_31,640,200
Total tax (per $1,000) 1914__$27.50

LITTLE ROCK SCHOOL DIST.
5s '08 A-O $32,500__Apr 1 '16-'38
5s '08 ___ 44,000__July 1 1933
5s '09 ___ 22,500__Aug 2 1933
5s '11 M-N 136,000__May 1 1931
5s '15 J-D 80,000__
($4,000 yearly for 20 years.)
BOND. DEBT May 1915 __$313,000
Assessed valuation_____34,000,000
INT. payable in St. Louis.

LONG PRAIRIE LEVEE DIST.
This district is in Lafayette Co.
6r '07 June $125,000c___June 1 1945
(Subject to call after June 1 1925.)
6s '08 ___ $100,000c___June 1 1948
(Subject to call after June 1 1928.)
BOND. DEBT Mar 31 '15_$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 VALUA'N—
Dist. No. 2_____*$608,870
Dist. No. 3_____ 715,550
Dist. No. 7_____ (?)
* 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 $57,777__June 1 1929
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 ___ $300,000c__June 1 1931
(Subject to call after June 1 1921.)
6s '13 J-J $150,000c_July 1 '14-'33
TOTAL DEBT July 1913__$450,000
Assessed val. '12(½ act.)___ 775,000
Population in 1913 (est.)_____3,000
INT. at St. Louis Union Tr. Co.

MISSISSIPPI CO. DRAIN. DISTS.
Osceola is the county seat.
Drainage Dist. No. 8 Bonds.
6s '10 ___ $199,960____1915-1932
Drainage Dist. No. 9 Bonds.
5½sg'12M-N$1,181,250cNov1'19-'37
Drainage Dist. No. 11 Bonds.
5½s ___ $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.

MONROE COUNTY.
Clarendon is the county seat.
Levy on full value of property enforced by mandamus. V.100, p.1372.

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 Apr 1915__ $90,000

PLUM BAYOU LEVEE DIST.
___ $300,000 ___Optional
Refunding (red. aft. May 1 1928.)
6s'08 M-N $100,000c_May 1 1948
BOND. DEBT Apr 1915__ $400,000
Assessed val. '12 (1-3 act.)_1,951,790

POINSETT CO. DR. DIS. NO. 5.
6s '12 Sept $205,000c_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.
4½s'07 J-J $255,000c.July 1 '15-'27
BOND. DEBT Mar 29 '15. $255,000
Assess. val. '14 (est.)___48,500,000
Population in 1910_____86,751
INT. at Union Trust Co., N. Y. C.

PULASKI CO. DR. DIST. NO. 1.
Drainage Bonds.
6s '09 Feb$$88,500.Feb 15 '19-'39
6s '10 Feb 40,000..Feb 15 '20-'39
BOND. DEBT Mar 29 '15.$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 $85,000c 1919-1933
BOND. DEBT Mar 31 '15. $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_____14,500
Assessed val. '12 (½ 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).
5½s J-J $2,035,000c _____
5½s'14 J-J 1,500,000...Jan 1 1964
(Part due each year.)
6s '15 $465,000 ser. until Jan 1 1929
TOTAL DEBT May 17 '15 $400,000
Assess. val. 1914_____41,907,698
Real value (est.)_____88,874,000
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 $39,000c ____1915-1927
5s'11 J-J 100,000c...July 1 '15-38
5⅛s'14 J-J 40,000c...Jan 1 '15-'33
BOND. DEBT Oct 15'14. $184,000
Assess. valuation 1913___5,000,000
Real value (est.)_____10,000,000
INT. on 6s payable in Texarkana;
5s in St. Louis, Mo., at Mercantile

Trust Co.; and on 5⅛s 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-S$400,000____1919-1934
TOTAL DEBT Apr 1 1915.$400,000
INT. at St. Louis Union Trust Co., St. Louis, Mo.

WATERLOO DRAINAGE DIST.
A district in Jefferson County.
5½s'13 J-D $160,000 J'ne 1 '18-'33
$12,000____Aug 1 1915
6s '14 F-A 13,000____Aug 1 1916
15,000____Aug 1 1917
BOND. DEBT Apr 1915..$200,000
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 April 1915. $420,000
Assessed valuation 1914___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 $160,000c__Part yearly
6s '11 J-J 75,000c__Part yearly
6s '12 J-J 75,000c__Part yearly
6s '13 J-J 100,000c____1929-1933
BOND. DEBT Mar 1915. $410,000
Assessed val. '14 (½ act.),1,500,000
INT. is payable at the Merchants Laclede Nat. Bank, St. Louis, Mo.

WYNNE.
This city is in Cross County.
Sanitary Sewer Dist. No. 1 Bds.
5½s'13 M-S $32,000c..Sept 1 '14-'25
Water & Light Dist. No. 2.
5⅛s'13 M-S $33,000c..Sept 1 '26-'32
TOTAL DEBT Mar 1915. $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. 1910.
Argenta Imp. D.16,Pulaski Co.	40,000	------	------	------	------
Ashdown, Little River Co.	84,000	------	y317,943	------	------
Augusta School District	40,000	None	/$1,007,043	/$700	------
Crawfordsville School Dist.	30,000	------	/1,500,000	------	------
Eldorado Special Sch. Dist.	60,000	------	*2,000,000	------	------
Hamburgh (T), Ashley County	30,000	None	520,815	26.87 +	1,787
Jefferson County	52,000	13,000	†16,560,360	†27.00	52,734
Jonesboro Improv't Dist.No.4	40,000	None	400,000	----	------
Jonesboro School District	49,000	None	--------	----	------
Judsonia Drainage District	90,000	------	--------	------	--------
Lake Village (T), Chicot Co.	25,000	None	172,184	----	1,074
Lee County	46,000	None	*5,484,453	*20.12 +	24,252
Long Lake Drain. District	80,000	------	†460,930	------	------
Little Rock Imp. Dist. No.177	40,000	------	†333,100	------	------
Mississippi County	1,618,025	160,000	*9,738,739	*20.00	30,468
Montgomery County	z25,000	------	--------	------	------
Newport School District	45,000	------	f1,823,806	------	------
Newport Sewer District No. 1	38,000	None	1,021,000	5.00	------
Paragould Wat.Imp.Dist.No.2	z25,000	------	----------	------	------
Phillips County	d309,120	------	None*10,400,000	*18.87	+33,535
Piney Drainage District	65,000	------	--------	------	------
Poinsett Co. Drain. Dist. No. 1	45,000	------	--------	------	------
Poinsett Co. Drain. Dist. No.3	d110,000	------	--------	------	------
PoinsettCo.Drain.Dist.No.6	c205,000	------	--------	------	------
Prescott (C), Nevada County	45,000	------	f844,554	------	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	----	------
Siloam Springs School District	25,000	800	†700,000	†7.00	------
Stuttgart School District	50,000	None	1,600,000	7.00	------
Warren Special School Dist.	40,000	12,000	y1,919,260	†7.00	------

(C) City. (T) Town. d Total debt. f 1911 values. y 1912 figures. * 1914 figures. † 1914 figures. z 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. 1917)_James E. Ferguson
Sec. of State (term exp. with Gov.)_____John G. McKay
Treasurer (term exp. Jan. 1917)_____J. M. Edwards
Comptroller (term exp. Jan. 1917)_____H. B. Terrell

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. 1269, and V. 86, p. 240.

LOANS— When Due.
Frontier Defense Refund. Bonds.
5s M-S$201,000c&r April 5 1919
Refunding Bonds.
6s '93 J-J $152,000r 1922
4s '93 J-J 334,500r May 2 1933

INTEREST is payable in New York and at the State treasury.
TOTAL DEBT, &c.

	Sept. 1 '14.	Sept. 1 '13.	Sept. 1 '12.
Total bonded debt	$3,976,200	$3,976,200	$3,976,200

All the above bonds are held in State funds.

On Aug. 7 1913 the Attorney-General's office held that of the $2,000,000 penitentiary 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 $35,028 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.
1914	$31,781,975,356	$962,289,991	$2,744,265,347	$3.75
1913	$31,741,844,160	$939,063,831	$3,680,907,991	$4.50
1912	$1,650,208,381	882,501,669	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	1,139,022,730	3.80
1900	666,904,488	247,103,146	914,007,634	3.46 2-3
1890	499,522,828	282,589,055	782,111,883	3.25
1880	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 1905 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 the State, 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 (¼) 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 the 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 ¼ 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 unless 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 shall, when levied, specify in the act of levying, the purpose therefor. 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-walls, 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%) as 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 Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney-General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the "State and City Supplement" of April 1895, page 178.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the above law.

A law went into effect Aug. 26 1899 compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds [all except funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city;" also excepting bond issues for less than $2,000, when "issued for the purpose of repairing buildings or structures for the building of which bonds are allowed to be issued"] to a vote of the qualified taxpayers before the issue can be submitted to the Attorney-General for approval as required by the law of 1893. V. 69, p. 509.

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. 1254, 1557; V. 90, p. 813, 1188, and 1313; V. 91, p. 1788; V. 92, p. 408; 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, authorizes the creation and establishment of irrigation districts by the Commissioners' Court of any county throughout the State and for the issuance of bonds after the same have been passed by the District Court. 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
1900	3,048,710	1870	818,579
1890	2,235,523	1860	604,215
		1850	212,592

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 1914 --$177,339
Sinking fund Oct 1914 --- 28,087
Assessed valuation --$5,590,675
(Assess't 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 $100,000c... Feb 1 1950
BOND. DEBT Mar 30 '15--$125,000
Assessed valuation 1914---8,000,290
Sch. tax rate (per $1,000) '14--35.00
Population in 1913--- 9,660

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. July 1 1914--$294,000
Sinking fund --- 12,887
Assessed County, 1914--$13,567,200
val -- District, 1913 --- 7,319,715
County tax (per $1,000) 1914--$6.10
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.

Refunding Bonds.
.s '01 J-J$1,372,500..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 Mar 15 '15$2,173,500
Equalized assess. val. '14..22,813,865
True val. of prop. '14(est.)32,500,000
Tot. tax (per $1,000) '14..$18.83 1-3
Population in 1910 --- 29,860
Population in 1914 (est.)---38,000

Under the terms of an ordinance passed by the City Council and ratified by popular vote, an agreement was authorized between the City Water Power Co. and the City of Austin, dated Sept. 22 1911, under which the entire property of the water company will be owned by the city upon the completion of the required payment of $64,800 per annum for 25 years 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 1914 were $324,940.24 and the operating expenses $118,324.07.

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) 1914--$2.90
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
Sinking fund --- $2,528
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 Apr 7 '15-- 114,000
Assess. val. '14 (3-5 acts.)--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 '99 J-J 10 $14,000c...Aug 5 1939
4s 02 J-D 13,000c...Dec 1 1942
Sewerage Bonds.
4s '02 J-D $62,000c...Dec 1 1942
5s '01 J-D 75,000c...June 1 1941
5s '05 J-J 12,000c...Jan 1 1945
5s '06 J-D 75,000c...Dec 1 1946
5s '09 J-D 41,000c...Dec 1 1949
5s '11 J-D 50,000c...Dec 1 1951
5s '12 A-O 30,000c...Apr 1 1952
Refunding Bonds.
5s '99 J-J 10 $13,500c...Apr 1 1939
Paving Bonds.
5s '01 J-D $40,000c...June 1 1941
5s '02 J-D 54,000c...Dec 1 1942
5s '06 J-D 25,000c...Dec 1 1946
Water and Paving Bonds.
5s '98 A-O $15,000c...Aug 1 1938
City Hall.
4s '02 J-D $21,000c...Dec 1 1942
School Bonds.
5s '01 M-N $1,800c...Nov 1 1941
5s '01 J-D 1,800c...Oct 1 1941
5s '01 J-D 1,800c...Dec 1 1941
4s '02 J-D 75,000c...Dec 1 1942
5s '06 J-D 30,000c...Dec 1 1946
5s '09 J-D 100,000c...Dec 1 1949
5s '11 J-D 25,000c...Dec 1 1951
Market House.
5s '07 J-D $20,000c... Dec 1 1947
Park Bonds.
5s '12 A-O $60,000c...Apr 1 1952
Fire Station.
5s '07 J-D $15,000c...Dec 1 1947
Wharf Bonds.
5s '08 J-D $39,000c...Dec 1 1948
Street Bonds.
5s '09 J-D $10,000c...Dec 1 1949
5s '11 J-D 25,000c...Dec 1 1951
5s '12 A-O 60,000c...Apr 1 1952
Abbatoir Bonds.
5s '11 J-D $25,000c...Dec 1 1951
Jail Bonds.
5s '11 J-D $15,000c...Dec 1 1951
Water-Works Bonds.
5s '14 M-S $500,000c...Mar 1 1954
Wharf & Dock Bonds.
5s '14 --- $175,000c. July 1 1954
BOND. DEBT Mar 1 '15 $1,719,990
Cash and investments--- 336,814
Assess. val. '14 (60%)--21,616,555
City tax rate (per $1,000) '14..$15.60
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 $493,000c...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.
3½s '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.
.s --- $50,000
5s '14 A-O 105,000...Mar 12 1954
(Subject to call 1-15 yrly. aft. 20 yrs.)
Road Dist. No. 7 Bonds.
5s --- $105,000
Road Dist. No. 12 Bonds.
5s --- $35,000
Road Dist. No. 14 Bonds.
5s --- $6,000
CO. BD. DT. July 1913-- $111,840
Road district No. 1 debt. 150,000
Assessed County, 1914--30,209,000
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 $7,000c...Feb 17 1938
4s '99 Apr 7,000c...Aug 14 1919
4½s'99 Apr 33,500c...Jan 10 1939
4½s'00 Apr 40,500c...Apr 10 1920
4s '04 Apr 16,000c...May 14 1944
4s '06 Apr 25,000c...May 19 1946
5s g '13 A-O$200,000c...Dec 10 1953
Ref. Court-House (Red. beg.1921)
4½s'11 A-O$208,000c...July 1 1951
S. A. & Mex. Gulf RR. Bonds.
4s '99 Apr $7,000c...Aug 14 1919
G. H. & S. A. RR. Bonds.
5s '99 Apr $133,000c...Jan 10 1919
Road Bonds.
4s g '03 Apr $500,000c...Aug 10 1943
5s g '13 A-O$550,000c...Dec 10 1953
Hospital (red. beg. 10 yrs. fr.issue)
5s g '15 A-O$125,000c...Dec 10 1953
Poor House (red. beg. 10 yrs. fr.is.)
5s '13 A-O $50,000c...Dec 10 1953
Court House Bonds.
5s '95 Apr $65,000c...Nov 13 1935
5s 98 A-O 16,000c...Feb 17 1938
4s '04 Apr 178,000c...May 14 1944
5s '13 A-O $75,000c...Dec 10 1953
Jail Bonds.
5s '98 Apr $10,000c...Feb 17 193*
BOND. DEBT Oct 1914 $2,246,000
Sinking fund --- 230,500
Assessed val. 1914--107,735,210
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 S. A. & Mex. G. RRW 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 --- $15,000
5s '11 J-J $30,000...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.

BRAZORIA 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, 6 and 8.
5s '99 Apr $22,000c...Mch 1 1919
4s '99 Apr 1,995c...Aug 31 1919
4s '00 Apr 1,800c...June 12 1920
5s '98 Apr 8,000c...Apr 4 1938
(Subject to call after 1909.)
4s '11 s-and100,000...Apr 10 1951
(Subject to call after April 10 1916.)
.s --- $300,000
5½s --- $522,000
Jail Bonds (Red. beg. in 1902).
5s'97 Apr $7,000c...Mch 1 1937
§Court House Bonds.
5s '97 Apr $16,000c...Mch 1 1937
5s '99 Apr 48,000c...Mch 1 1919
(Subject to call after 1902.)
BOND. DEBT July 1 1914. $233,800
Sinking fund --- 14,203
Assessed valuation 1914--18,309,718
County tax (per $1,000) 1914 --$7.065
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.

BRAZORIA CO. DRAIN. DISTS.
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
Assessed val- Dist. No. 5. 1,245,602
uation --- 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
County tax (per $1,000) 1914...$7.00

BROWN COUNTY.
Brownwood is the county seat.
Road District No. 1 Bonds.
.s '09 --- $100,000
5s '10 --- 50,000---1950
(Subject to call after 1930.)
BOND. DEBT May 1915--$148,000
Sink. fund and int. July 1 '14 14,828
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 --- $15,000c
5s '11 F-A 15,000c...Aug 1 1951
(Subject to call after Aug 1 1931.)
Water-Works Bonds.
5s --- $15,000c
5s '11 F-A 35,000c...Aug 1 1951
(Subject to call after Aug 1 1931.)
Street Bonds (Red. aft. Aug. 1 '31)
5s '11 F-A $80,000c...Aug 1 1951
Water and Light Bonds.
5s '07 --- $70,000c
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 --- $37,600*...Mch 1 1942
5s '07 --- 20,000---1947
(Subject to call after 1917.)
5s '10 J-J $20,000c...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 --- $6,500...Aug 1 1944
5s g-J-J 15,000c...Jan 1 1940
Street Bds. (Red. aft. Jan. 1929).
5s '09 J-J $15,000c...Jan 1 194*
BOND. DEBT May 1915--$137,500
Sinking fund Oct 1914 --- 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 (Red. beg. aft. 20 yrs.fr.iss.)
5s '14 M-N$25,000...May 1 1954
5s '14 M-N 12,000...May 1 1954
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 COUNTY.
Caldwell is the county seat.
Levee Construction Bonds.
5s '14 F-A $136,045 Aug 20 1954
(Subject to call after Aug 20 1924)
TOTAL DEBT --- (?)
Assess. val. 1914--- $9,272,820
County tax-rate (per M) '14..$4.50
Population in 1910

BURLESON CO. IMPT. DIS. NO.1.
5s '10 A-O $30,000...Aug 1 1949
(Subject to call after Aug 1 1929)
TOTAL BD. DT. Dec 1912.$205,300
Value. taxable prop. (est.) 3,000,000
INT. at County Treas. office.

CALHOUN COUNTY.
Port Lavaca is the county seat.
Road Dist. No. 1 (Red. beg.in '32).
5s '12 A-O $100,000...Apr 10 1952
Road Dist. No. 2 Bonds.
5s '13 s-an $135,000---1953
(Subj. to call one-eighth every 5 yrs.)
BOND. County, July 1 '14.$68,500
DEBT Dist. No.1, July 1 '13 100,000
Dist. No.2, July '13 135,000
Sinking fund and interest--- 24,015
Assessed County, 1914 --- 4,895,623
val -- District No. 1 '21,755,831
District No. 2 '21,706,443
County tax (per $1,000) '14---$7.00
Population of county, 1910---3,635

CAMERON COUNTY.
Brownsville is the county seat.
§Drainage Dist. No. 1 Bonds.
5s '11 J-D $204,500c. Dec 1 '16-'35
§Drainage Dist. No. 2 Bonds.
.s '13 M-S $102,620
§Drainage Dist. No. 3 Bonds.
5s '12 A-O $450,000
Road Dist. No. 1 Bonds.
5s '13 --- $20,000
Road Dist. No. 2 Bonds.
5½s '13 --- $25,000---1953
(Subject to call after 1924)
Court-House & Jail Bonds.
5s '11 A-O$200,000c...Dec 10 1951
(Subject to call after Dec 10 1921)
4s --- $12,000---1939
(Subject to call.)
CO. BD. DT. Apr 7 1915--$212,000
Sinking fund July 1 1914 --- 2,574
Drain. d't (add'l) Apr 7 '15. 757,120
Rd. dist. d't (add'l) Apr 7 '15 45,000
Spec. road & bridge warrants 75,000
Assess. val. county 1914--17,645,335
County tax (per $1,000) 1914--$6.00
Population of county, 1910---27,158
§ INT. at County Treas. office or Hanover National Bank, N. Y.

CHAMBERS COUNTY.
Anahuac is the county seat.
Road District Bonds.
5s --- $151,000

* Issued prior to the law of 1893 which requires approval and registration by State officials

CHAMBERS COUNTY (Concl.)—
Court-House & Jail Bonds.
5s　　A-O $43,000............
BOND. DEBT July 1 1914 $214,700
Road district debt (add'l)... 151,000
Sinking fund interest........... 8,046
Assessed　{County 1914..3,854,598
valuation Districts 19132,967,043
County tax rate(per$1,000)'14..$7.50
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$29,000c..Nov 1 '16-'36
Street and Bridge Bonds.
6s '04　...$20,000c..Sept 15 1944
City Hall and Bridge Bonds
5s '09　J 1,996c............1949
City Hall and Fire Station Bonds.
5s '04　...$5,000c..Sept 15 1944
School Bonds.
6s '90　....$16,000c...June 1 1930
5s '07　....75,000c............1947
5s '15　...130,000c...Apr 1 1955
(Subject to call after Apr 1 1935.)
Water-Works Bonds.
5s '12　J-J $178,000c......Jan 1 1952
Sewer Bonds (Red. beg. in 1935).
5s '15　...$180,000c...Apr 1 1955
TOT. DEBT May 1915... $637,996
Sinking fund............... 74,926
Assessed val, 1914......6,157,310
Real value (est.)........8,600,000
Total tax rate (per $1,000)'14.$15.00
INT. in Austin, Tex., and at Sea-
board Nat. Bank, N. Y.
OPTIONAL.—All bonds are sub-
ject to call after 20 years from their
issue.

COLLIN CO. ROAD DIST. NO. 7.
McKinney is the county seat.
5s '14　M-N$125,000c......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$125,000c............
BOND. DEBT July 1 '14.. $126,990
Sinking fund & interest........
Assessed valuation 1914..16,450,830
County tax rate(per$1,000)'14..$4.30
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.
4½s'09 Apr$100,000....Apr 1 1949
(Subject to call after Aug 1 1919)
BOND. DEBT July 1 1914 $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.
Refunding Water-Works Bonds.
4½ g '98 F-A $69,000c....Aug 1 1938
Water-Works Bonds.
5s '09　F-A$90,000c....Aug 1 1949
5½'15　J-J 300,000c......Jan 1 1955
(Subject to call beg. Jan. 1 1935.)
{Sewer Bonds.
5s '09　M-N $120,000c..Nov 1 1949
{Wharf Bonds.
5s '11　A-O $50,000c......Oct 1 1951
City-Hall & Fire-Station Bonds.
5s '11　A-O$55,000c......Oct 1 1951
(Subject to call after Oct 1 1921)
{Street Bonds.
5s '12　A-O $150,000c..Apr 1 1952
Garbage-Crematory Bonds.
5s　　$50,000............
BOND. DEBT May 1915.. $904,000
Sinking fund Mar 30 '15... 62,882
Assess. val. 1914........9,343,645
Total tax rate (per $1,000)'14..$14.00
Population in 1910........8,222
Population in 1915 (est.)....18,500
INT. on sewer and water-works
bonds at Fourth Nat. Bk., N. Y.; on
other bonds at office of Noel-Young
Bond & Stock Co., St. Louis, Mo.
{Red. beg. after 10 yrs. from issue.

**CORPUS CHRISTI INDEPEN-
DENT SCHOOL DIST.**
5s '09　s-a　$75,000c............1919
5s '10　s-a　50,000c............1950
5s '12　J-J　36,000)...July 1 1952
TOT. BD. DT. Apr 10 '15.. $161,000
Assessed val. 1914........7,581,513
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 $20,000c...June 1 1937
Crematory Bonds.
4s '03　Feb $5,000c...Feb 1 1943
School Bonds
5s '89　J-J $7,500c...July 1 1919
3½s'01 J-J　†25,000c...Nov 1 1931
4s '02　J-J　13,350c...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 $30,000c...July 1 1920
5s '13　F-A　20,000c...Feb 1 1953
Sewer Bonds.
5s '89　J-J $20,000c...July 1 1919
5s '09　J-D $20,000....Dec 15 1949
BOND. DEBT May 1915.. $185,850
Sinking fund Apr 1914..... 46,000
Assessed val. '14......7,216,000
Total tax rate (per $1,000)'14 $15.50
§ Red. 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.20yrs.from issue).
5s '12　$25,000.........1952
City-Hall Bonds.
6s　　$9,000.........40 years
Water-Works Bonds.
5s　　$5,000.........40 years
5s　　17,000.........40 years
Ref. Water-Works Bonds.
5s　　$1,500.........40 years
5s　　17,000.........40 years
School Bonds.
6s　　$5,000.........40 years
4s　　3,000.........40 years
BOND. DEBT May 1915.. $82,500
Sinking fund............. 25,385
Assessed valuation 1914...3,113,385
Tax rate (per $1,000) 1914....$6.50

CULBERSON COUNTY.
Van Horn is the county seat.
County Bonds (assumed).
4s　　$22,000............
Court-House & Jail Bonds.
4s　　Apr $59,000............
Funding Warrants.
6s　　$20,000............
Road (Red. after 20 yrs. fr. issue).
5s '13　Apr $50,000............1943
BOND. DEBT July 1 1914 $131,000
Sinking fund & interest..... 1,864
Assess. val. '14 (½ act.)..4,392,060
Co. tax rate (per $1,000) '14..$9.50
Population in 1913 (est.).....3,000
INT. payable at Austin.

DALLAS.
This is the county seat of Dallas
County. Incorp. Feb. 2 1856. Re-
call provision of city charter sustained
by Courts. V.93, p.63; V.94, p.862.
Sunset Hill and Rosemont Crest
annexed in 1915.
Funding Bonds.
6s '87 A-O $100,000*c. Apr 1 1917
5s g'91 J-J 182,000*c. July 1 1931
Sewerage Improvement Bonds.
5s g'90 J-J $118,000*c. July 1 1920
5s g'91 J-D 150,000*c. June 1 1931
4s '10　J-D　90,000c. June 1 '15-'50
($2,000 in odd years and $3,000 in
even years.)
4½g'12 J-D 95,000c. June 1915-'52
($3,000 each alternate year.)
4½s'15 M-N$500,000c. Nov 1 '15-'39
Sewage-Disposal Bonds.
4½s'13 M-N$500,000c. May 1 1953
($12,000 each alternate year.)
Street Improvement Bonds.
5s g'88 F-A$162,000*c. Aug 1 1928
5s '89　J-J 123,000*c. July 1 1929
4s g'00 J-J　25,000c. July 2 1940
4s g'02 J-D　23,000c. Dec 1 1942
4s g'06 J-J　60,000c. Jan 1 1946
4s '07 A-O　78,000c. Part yearly.
4½s'10 J-D 341,000c. June 1 1950
Park Bonds.
4½s'13 M-N$488,000c. Nov 1 '15-'53
($13,000 in even years and $13,000
in odd years.)
Water-Works Improv't Bonds.
4s '07　A-O $477,000c........Oct 1947
(Subject to call after Oct. 1917.)
4s g'09 M-N 438,000c. May 1 '15-'49
(Maturity $12,000 in even years and
$13,000 in odd years.)
4s '10　J-D $90,000c. June 1 '15-'50
($2,000 in even years and $3,000 in
even years.)
4½g'12 M-N $393,000c. May 1 1952
Public Impt. Bonds.
4s '04　J-J $50,000c....Jan 1 1944
School Bonds.
4s '04　J-J $30,000c....July 1922
4s g'06 J-J 138,000c....Jan 1 1946
(Subject to call Jan 1 1916.)
4s g'06 J-J　50,000c....Jan 1 1946
4s g'07 A-O 38,750c. Oct 1 '15-'47
4s g'09 M-N 175,000c. May 1 '15-'49
4s '10　J-D　90,000c. June 1 '15-'50
($2,000 in odd years and $3,000 in
even years.)
4½g'13 M-N$244,000c............
($6,000 each year except $8,000 each
10th year and $10,000 in 1953.)
4s '11　J-J $252,000c............
($6,000 each year except $8,000 each
10th year and $10,000 in 1951.)
4s '11　J-J $238,000c. July 1 '14-'51
4½g'12 M-N $190,000c. May 1 '15-'52
4½s'14 M-N $195,000c. Nov 1 '15-'27
5,000c. Nov 1 1928
Refunding School Bonds.
4½s'14 M-N $10,000c....Nov 1 1928
390,000c. Nov 1 '29-'54
Refunding School Bonds.
4s '02 M-N $26,000c......May 1932
Police & Fire Station Bonds.
4s g'02 J-D $50,000c....Dec 1 1942
4½g'12 M-N 119,000c. May 1 '15-'52
($5,000 each year except $4,000 each
6th year.)
Crematory Bonds.
4s g'02 J-D $10,000c....July 2 1940
Water Supply
5s '87　J-J $79,000*c..July 1 1917
5s '90　J-J 140,000*c..July 1 1920
5s g'91 J-J　62,000*c. Jan 1 1921
5s '91 J-D 100,000*c. June 1 1931
4s '02 F-A　50,000*c. Feb 1 1942
City Jail Bonds.
4s g'06 J-J $27,500c. Jan 1 1946
(Subject to call Jan 1 1916.)
Water and Sewer Bonds.
4s g'00 J-J $95,000c....July 2 1940
4s g'02 J-J　94,000c....Dec 1 1942
(Subject to call after Dec. 1 1912.)
Refunding Water Bonds.
4s '02 J-J $568,000c....Jan 1 1942
Hospital Bonds.
4½g'12 J-J $93,000c....Jan 1 '15-'52
($2,000 in odd years and $3,000 in
even years.)
City-Hall Bonds.
4½g'12 M-N $200,000c....May 1 1952
4½g'12 M-N 275,000c....May 1 1953
Former city of East Dallas.
Street and Improvement Bonds.
6s '89　J-J $1,000*c. July 1 1915
5s '88　J-J　19,000c. July 1 1918
5s '89　J-J　2,000c. July 1 1919
Public School Bldg. Bonds.
6s '86　J-J $1,000*c....July 1 1916

BOND. DEBT Jan 1 '15..$6,482,250
Water & sewer bds. (incl.) 2,539,000
Floating debt (water-wks) 180,631
Cash in　{Water&sewer bds 375,117
skg. fds Other bonds.... 296,682
Investm'ts {Acct. of water
held by　&sewer bds.... 109,250
sinking {Acct. for other
fund　bonds.... 99,500
Cash in other funds...... 518,529
Assessed valuation, real..83,672,350
Assessed val., personal...33,191,150
Total val. '14 (60% act.) 116,863,500
Tax rate (per $1,000) 1914....$19.00
Population in 1910 (Census)..92,104
Population in 1914 (est.).....130,000
The receipts of the water depart-
ment are pledged for the water debt.
INT. on street-impt. 5s due 1928
and 1929, street 4s due 1940 and
1946, public-impt. 4s due 1944, sew-
erage-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 street-impt. 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, 1913 and
1914 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.—The total
revenue from the water works for the
year 1913-14 was $345,679.10.

DALLAS COUNTY.
County seat is Dallas. Bonds all
issued under new municipal bond law.
Court House Bonds (Ref.).
4s '99　Apr½$10,000c. May 10 1919
3s '01　Apr $35,000c. May 20 1941
(Subject to call after May 20 1906.)
4s '05　Apr $35,000c. Dec 10 1920
Bridge Repair Bonds.
4s '08　Apr $7,650c............
Viaduct and Bridge Bonds
4s '09　Apr$694,000c. Apr 10 1949
5s g '14 Apr$125,000c. Feb 10 1954
Road & Bridge Funding (Red.
after 10 years from issue).
4s '05　Apr $127,000c. June 10 1945
4s '09　Apr　90,000c. Apr 10 1949
4s '05　Apr 403,000c. Jan 2 1945
4½s'11 Apr 462,000c. Sept 10 1951
BOND. DEBT July 1 '14 $2,530,105
Sink. fd. (viaduct bonds)... 149,562
Assessed valuation 1914..138,774,590
Real value (est.)......325,000,000
Co. tax rate (per $1,000) '14..$5.50
Population in 1910.......155,748
‡Red. 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 Apr 1 '15..$110,000
Sinking fund Oct 1 '14....... 4,165
Ass'd val.'14(abt.65% act.)6,227,239
State&Co.tax(per$1,000)'14$8.90 +
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
5s '14　30,000............serial
† School Bonds.
5s '92　J-J $7,500*....Jan 1922
5s '13　J-J　90,000..Jan 1915-1933
† Street Bonds.
5s '92　J-J $16,500*....Jan 1922
5s '14　25,000............serial
BOND. DEBT Sept 1 '14..$368,500
Sinking funds and cash..... 63,689
Assess. val. '14 (¾ act.)...7,995,000
Total tax (per $1,000) 1914...$15.00
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.
-5　$3,502............
School Bonds.
-5　$22,000............
Water-Works Bonds.
5s '05　$19,000......Apr 1 1945
City Hall & Street Bonds.
-5　$500............
Water, Light & Power Co Bds
(Assumed)
-5　$47,000............
Funding Bonds.
-5　$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.

BOND. DEBT Jan 1 '15..$6,482,250
Water & sewer bds. (incl.) 2,539,000

CUERO data continues...

Funding (red. aft. 5 yrs. from iss.)
3s '01 Apr　$51,000c..Apr 10 1941
Refunding (ref. aft. 5 yrs. fr issue.)
4s '06　Apr $58,000c..Oct 10 1946
BOND. DEBT Oct 1 '14...$105,500
Sink. fd. & int. July 1 '14..... 1,750
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.
4s '11　Apr $71,000c..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 Aus-
tin or at Hanover Nat. Bk., N. Y.

ELLIS COUNTY.
Waxahachie 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 299,000c............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 18 1873.
Sewer Bonds
5s '00　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
4s '08　semi-an.$50,000............1948
5s '90　18,000............1920
5s g '12 J-D$150,000....Dec 1 1952
Water-Works-Purchase Bonds.
5sg '10 A-O $375,000c...Oct. 1 1950
Water-Wks. Extension Bonds.
5s g '13 J-D$200,000c....Dec 1 1952
Water-Works Compromise Bonds.
5s '99　$11,000............1929
School Bonds.
5s '99　F-A $30,000....Feb 1 1929
5s '01　F-A　75,000....Feb 1 1941
5s '07　s-a $100,000....July 1 1947
6s '03　M-S　50,000....Sept 1 1943
5s '05　A-O　50,000....Apr 1 1945
5s '08　semi-an.$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-an.$50,000............1948
Street Improvement
5s g '05 Nov $175,000c..Nov 1 1935
5s '08 semi-an.200,000............1948
(Subject to call after 1918.)
5s '08 semi-a.$110,000 n............1948
5s g '10 s-a$110,000............1950
5s g '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 1915 $2,265,000
Water debt (incl.)....... 656,000
Sinking fund........... 220,380
Assessed valuation 1912..32,250,450
Tax rate (per$1,000) 1912....$19.00
Population in 1910 (Census)..39,279
§Red. after 20 years from issue.

EL PASO COUNTY.
County seat is El Paso.
Road Bonds.
4s '09　A-O$250,000c..Apr 10 1949
(Subject to call after April 10 1919.)
5s '11　Apr$35,000c..Apr 10 1953
Court House and Jail Bonds.
5s '98　Apr $16,000c..Feb 10 1938
5s '11　Apr $40,000c..Dec 10 1951
5s '14　Apr†360,000c..Apr 1 1954
Jail Bonds
4s '09　Apr†$25,000c..Apr 10 1919
Poor-Farm Bonds
5s '11　$30,000c..Oct 10 1941
(Subject to call after Oct. 10 1921.)
BOND. DEBT July 1 '14.$1,115,000
Sinking fund........... 70,588
Assess. val. '14 (3-5 act.)..44,485,040
Co. tax rate (per $1,000) '14..$5.00
Population in 1910.........52,599
†Red. after 10 years from issue.
INTEREST on bonds of 1909 pay-
able at Chemical Nat. Bank in N. Y.
City or Ft. Dearborn Nat. Bank of
Chicago; other bonds in Austin.

ENNIS.
This city is in Ellis County.
School Bonds.
5s　　$80,000............40 years
Street-Paving Bonds.
5s　　$35,000............40 years
City-Hall Building.
5s　　$17,500............40 years
Sewer Bonds.
5s　　$50,000............40 years
Water-Works-Impt. Bonds.
5s　　$35,000............40 years
BOND. DEBT May 1914.. $55,000
Bonds sold in 1915......... 197,500
Assess. val. 1914........2,800,000
Population in 1910..........5,669
The bonds above are subject to
call at purchaser's option.

FANNIN COUNTY.
Bonham is the county seat.
Road District No. 3 Bonds.
5s '14　J-J $250,000............
BOND. DEBT—
July 1 '14, County.... $4,600
May 1915 Dist. No. 3... 250,000

* Issued prior to the law of 1893,
which requires approval and regis-
tration by State officials.

FANNIN COUNTY (*Concluded*)—
Assess. val. of county '14..23,387,680
Assess. val. dist. No. 3 '13 6,363,045
Real val. of district (est.) 10,000,000
Co. tax rate (per $1,000) '14...$2.60
Population of district.........20,000
Population of county 1910.....44,801
INT. on road bonds payable in
New York, Chicago, St. Louis or at
State Treasurer's office.

FAYETTE COUNTY.
County seat is La Grange.
Bridge (*ref. aft. 10 yrs. from issue*).
5s '88 Oct $13,000c..Apr 10 1938
5s '86 Apr 6,000c.............
5s '87 Apr 41,500c.............
Refunding (*red. beg. Apr. 1915*).
4s '05 Apr $41,000c..Apr 17 1945
(Subject to call after Apr 17 1915.)
BOND. DEBT July 1 1914 $99,500
Sinking fund and interest..... 21,909
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 '15 A-O $65,000.............1950
Road and Bridge Bonds.
4s Apr $19,900c.........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.)..6,025,989
State&co.tax(per$1,000)'14... 59.75
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 July 1 1914 $400,900
Sinking fund........... 51,307
BOND. DEBT July 1 1914 $400,000
Sinking fund and interest.. 71,307
Assessed valuation 1914..14,679,510
Co. tax rate (per $1,000) 1914.$3.90
Population in 1910..........18,168

FORT WORTH.
This city is county seat of Tarrant
Co. Incorp. 1873. The validity of
some of the city bonds was the sub-
ect of litigation, but recent decisions
of the Court of Civil Appeals confirms
their legality. See V. 66, p. 775; V.
67, p. 1072, and V. 76, p. 223. The
city failed to pay its interest due in
September and November 1899 (see
V. 60, p. 711), but in January 1900
paid all arrears. In December 1900
an appeal was made to holders of the
bonds to consent to refunding the
debt into new 4s and a resolution to
aid in the process was passed by the
City Council. See "Chronicle," V.
72, p. 100. The Legislature of 1901
authorized $1,883,000 4% 40-year
bonds to take up the old issues and
$754,000 were refunded; 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
4⅛s'08 J-J $50,000....July 1 1948
4⅛sg'09M-N 300,000....May 1 1949
(Subject to call after May 1 1929.)
4⅛s'10 A-O$100,000....Apr 13 1950
5s '13 A-O 175,000....July 1 1943
Sewer Bonds.
5s g '90 M-N$44,000*....May 1 1940
4⅛s'09 M-S$150,000....Sept 1 1949
5sg'11 A-O $120,000....Apr 1 1951
Refunding Bonds (*see note above*)
4s g J-J $754,000....July 1 1941
Water Bonds.
5s g '90 M-N $42,000*....May 1 1920
6s g '92 F-A 612,000*....Feb 1 1922
4⅛s'09 M-S$275,000....Sept 1 1949
5sg'11 A-O $1,350,000 Apr 1 1951
5s '13 A-O 300,000....July 1 1943
Electric Light Bonds.
4⅛s'09 M-S $25,000....Sept 1 1949
5sg'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*).
4⅛s'08 J-J $100,000....July 1 1948
4⅛s'09 M-N 100,000....May 1 1949
4⅛s'09 M-S 135,000....Sept 1 1949
4⅛s'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.*)
4⅛s'09 M-S $65,000....Sept 1 1949
5s '11 A-O 95,000....Apr 1 1951
Police Station (*red. aft. Apr. '31*)
5sg'11 A-O $15,000....Apr 1 1951
City Warch'se (*red. beg. Apr '31*)
5sg'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 '10 $100,000c..Feb. 1 1945
BOND. DT. Mar 30 '15..$5,751,000
Floating debt............ 191,992
Total assets of city 1914..14,992,624
Assessed valuation, real..46,216,780
Assessed val., personal...19,716,071
Total assessed val. 1914..65,932,851
Tax rate (per $1,000) 1914...$19.00
Population in 1910 (Census)..73,312
{Red. after 20 years from issue.
{INT. is payable at Hanover Nat.
Bank, N. Y. City.

FREESTONE COUNTY.
Fairfield is the county seat.
Jail Bonds.
5s $14,000.....20 years
Road Dist. No. 1 (*red. beg. in May 1930*).
5s'10 350,000c..May 10 1950
COUNTY BD. DT. Apr '15 $14,000
Road district debt........ 50,000
Assessed valuation 1914...8,356,380
County tax (per $1,000) 1914..$4.65
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; spe-
cial 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 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.........
BOND. DEBT Nov 10 '14. $245,000
Floating debt............ 12,554
Sinking fund............. 20,543
Assess. val. '13 (¾ 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 com-
pleted the work of constructing a sea-
wall, 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 employ-
ment elsewhere, the population was
reduced from 37,000 to about 22,000.
The 1910 Census shows that practi-
cally all of this had been restored.
Limited Debt Bonds.
5s '81 $456,800*....1921-1927
5s J-J $1,008,000c ...1932-1936
Water Bonds.
5s '96 M-N $52,000c....1936-1938
5s '11 95,000c.........1961
Water and Sewer Bonds
5s '14 M-S{$86,500..Mar 1 '16-'34
{80,000..Mar 1 '35-'54
Water, Street Imp. & City Hall.
5s J-J $512,000*c ...1928-1936
General Indebtedness Bonds.
5s '95 M-N $112,000c 1916
5s '97 A-O 189,000c....Oct 1 1937
Grade Raising Bonds.
5s '09 $100,000c 1949
Grade-Raising Bonds, Series A.
4s '03 M-S $125,000c..Sept 1 1943
Grade-Raising Bonds, Series B
5s '04 M-N $635,000c 1944
Grade-Raising Bonds, Series C.
5s '07 $562,000c.........1947
Public School Bonds
5s '97 J-J $523,000c 1937
5s '08&'09 50,000c....1948-1949
Grading, Filling & Drainage Bonds
4⅛s'08&'09$286,500 1948-1949
Sewer Bonds
5s '97 F-A$300,000c 1937
Sea-Wall Bonds.
5s '10 $216,500c 1950
Fire Boat Bonds.
5s '14 M-S{$13,500..Mar 1 '16-'24
{60,000..Mar 1 '25-'54
City Hall & Auditorium Bonds.
5s '14 M-S$292,500..Mar 1 '16-'54
School Building Bonds.
5s '14 M-S$195,000..Mar 1 '16-'54
Street Improvement Bonds.
5s '14 M-S{$66,500..Mar 1 '16-'34
{80,000..Mar 1 '35-'54
Assess. val. '14(estimated)37,821,710
Real value (estimated)...75,000,000
City tax rate (per $1,000) '14.$17.30
Population in 1910..........36,981
Population in 1914 (est.)....49,465
a All held in sinking fund.
{The first installment of these
bonds was issued Jan. 1 1892, pay-
able Jan. 1 1932, and the second lot
was issued at various dates to
Feb. 25 1896. The bonds are also
optional after 20 years.
PAR VALUE OF BONDS.—The
par value of the bonds is $1,000.
TOTAL DEBT, &c—
May 10'15. May 1914.
Tot. bd. debt.$5,784,800 $5,759,800
Floating debt.. None None

Total debt.$5,784,800 $5,759,800
Sink. fds., &c.. 906,653 665,287

Net debt..$4,878,147 $5,094,513
The water debt (incl. in above) on
May 10 1915 amounted to $550,000.
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 suffi-
cient to pay the interest and retire
$678,000 of the bonds up to Feb. 28
1913, reducing the amount outstand-
ing to $1,322,000.
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 $1,800,-
000, an electric-light plant, sewer
plant, &c. Total value of its public
property at present is $3,420,000.
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 spe-
cial or unlooked-for emergencies, the
sum of $24,854. The city holds in
what is called sewer-extension fund
$5,800; revenue of present sewer
system will pay, over and above oper-
ating expenses, int. on entire $300,000
bonds outstanding. Further work
on sewers is being done as grade-rais-
ing 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 $500,000c..Apr 10 1951
(Subject to call after Apr 10 1931)
Road & Bridge (*Red. beg. 1911*).
4s A-O $55,400c 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 $29,100c 1941
Sea Wall Bonds (*See text above*).
4s '02 A-O $959,600c.J'ne 10 1942
(Subject to call after June 10 1922.)
Court House and Jail Bonds.
5s '99 A-O$118,000c.. 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 (¾ act.)..43,152,265
County tax rate(p. $1,000) '14..$8.50
Population in 1910 (Census)..44,479
INT. on sea-wall and bridge bonds
at Chase Nat. Bank, N. Y.; 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'10-11A-O $92,000.........
(Due $4,000 yearly on April 10)
Drainage Dist. No. 2 Bonds.
5s J-J $45,000.........
(Due $2,000 yearly on July 10)
Drainage Dist. No. 3 Bonds.
5s $31,980.30.........
TOT. drain. debt July 1913..$172,980
Assessed {Dist. No. 1......1,310,310
val. {Dist. No. 2...... 889,570
{Dist. No. 3...... 170,950
INT.at Hanover Nat. Bank, N. Y.

GEORGETOWN.
This city is the county seat of Wil-
kinson County. Pop. 1910. 3,096.
Refunding School Bonds.
5s $8,000c.........1935
Water-Works Bonds.
5s '10 s-an $32,000c...Dec 1 1950
(Subject to call after Dec 1 1920.)
Light Bds. (*red. beg. in 1920*).
5s '10 s-an $13,000c...Dec 1 1950
BOND. DEBT Nov 10 '14.. $56,500
Sinking fund Mar 30 '15..... 9,500
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 in New York.

GOLIAD COUNTY.
Goliad is the county seat.
{Road & Bridge Warrants.
5⅛s'15 s-a $126,000....1916-1045
TOTAL DEBT Jan 1915.. $166,000
Assess. valuation 1914.... 8,701,614
Real value (est.)........25,000,000
County tax rate (per M) 1914.$5.40
Population in 1910...........9,909
{INT. at First Nat. Bank, Chic.

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 & '47)
Jail Bonds.
5s $6,000.........
BOND. DEBT May 1915 $156,000
Time war'ts (roads) Apr 1 '15 55,000
Sink. fd. & int. July 1 '14.. 8,216
Assessed {County 1914..15,903,000
val. {Dist. No. 1.. 4,848,751
Co. tax rate (per $1,000) '14..$4.50
Population of county 1910...28,055

GRAYSON COUNTY.
Sherman is the county seat.
Road Dist. No. 1 Bonds.
4⅛s'g'10 Jan $225,000c..Jan 1 '15-'50
(Subject to call after Jan. 1 1920).
Road Dist. No. 2 Bonds
5s '12 Mch $370,000c.Mch 1 '16-'52
(Subject to call beg. Mch. 1 1922)
BOND. DEBT July 1913..$621,250
Sinking fund............ 5,891
Assessed val. 1914......46,222,520
Co. tax rate (per $1,000) '14..$3.80
Population of county 1910...65,996
INT. at State Treas. office in Aus-
tin or at Seaboard Nat. Bk., N. Y

GREENVILLE.
This is the county seat of
Hunt County. Pop'n 1910, 8,850.
School Bonds.
5s '85 $2,000c....Sept 7 1915
5s '85 M-N 2,000c....Nov 13 1915
6s '90 J-J 8,000c....July 10 1920
(Subject to call.)
5s '04 F-A $11,000c...Aug 10 1944
($500 payable each year.)
4⅛s'06 M-N$14,500c...May 1 1946
5s '10 F-A 65,500c....Aug 1 1950
Refunding Bonds.
5s '01 $4,000c..Sept 1 1921
4⅛s'07 A-O 16,000c...June 1 1937
4⅛s'06 A-O 9,000c...Apr 10 1936
(Subject to call $500 yearly.)
Electric Light Bonds.
5s '91 J-J $15,000c...Jan 1 1921
5s '09 J-J 46,500c...July 1 1949
(Subject to call $1,000 and $1,500
alternately each year beginning
1910.)
City Hall & Engine House Bonds.
5s '89 M-S $3,000c...Sept 2 1919
Sewer Bonds (*red. beg. in 1908*).
4⅛s'07 J-D $38,000c...June 1 1947
(Subject to call after 1908.)
Fire Station Bonds.
5s '10 M-S $19,000c....Mar 1 1950
Market Square Bonds
5s $14,000.........
Street Bonds.
5s '10 J-D $90,000c....June 1 1950
(Subject to call $2,500 each year.)
5s '13 J-J $75,000c....1914-1953
Water-Works Bonds.
5s '08 M-S $66,000c..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. Apr 10 '15. $654,500
Other indebtedness....... 10,614
Sinking fund and interest.. 43,779
Cash in other funds....... 18,865
Assessed valuation 1914...6,440,478
(Assessment about 2-3 to ¾ act.val.)
Total tax (per $1,000) '14...$15.70
There were also outstanding Apr.
10 1915 improvement district bonds
amounting to $30,404. These bonds
are not a direct debt of the city.
INTEREST on bonds of 1911 pay-
able at City Treas. office, National
Park Bank, N. Y. City, or in Austin.

GRIMES COUNTY.
Anderson is the county seat.
Road and Bridge Bonds.
5⅛s'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 '13.. 3,553,197
Co. tax rate (per $1,000) '14..$4.20
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 '10 Apr $4,000c..Apr 10 1943
Road Bonds.
4s '06 Apr $50,000c..Apr 10 1946
4s 20,000.........
5s '08 Apr 50,000c..Apr 10 1948
Road and Bridge Bonds.
4⅛s'09 $30,000.........1949
Road and Bridge Warrants.
5⅛s'14 J-J $40,000...July 1 '24-'31
5⅛s'14 A-O 42,000...Oct 1 '24-'32
Bridge Bonds.
4s '03 Apr $15,600c..Apr 10 1943
5s '98 Apr 2,000c..Apr 10 1938
4s '05 Apr 67,500c..Apr 10 1945
TOTAL DEBT Dec '14.. $347,545
Sinking fund............ 62,666
Total assessed val. 1914..14,119,587
Real value (est.)........44,000,000
State&Co.tax(per$1,000)'12...$4.30
Population in 1910..........24,913

All bonds red. aft. 5 yrs. from issue.

HARDIN COUNTY.
Kountze is the county seat.
Road District Bonds.
5s '10 A-O$100,000.........1930
5s '10 F-A 35,000.........1940
(Subject to call after 1920.)
Bridge Bonds.
5s-6s'01 $2,500...Apr 10 1921
6s '94 1,000...May 16 1924
6s '97 2,000...Apr 10 1937
5s '02 500...Feb 16 1922
5s '05 6,985...Var's 1945
Court House (*red. beg. Nov. '11*).
4s '06 A-O $28,000....Nov 14 1946
Building Bonds.
6s '94 $1,946...Apr 10 1924
5s '00 975...Feb 16 1940
5s '04 50,000...Apr 10 1924
5s '05 40,000...Apr 10 1945
BOND. DEBT July 1 '14.. $263,990
Sinking fund and int...... 45,623
Assessed valuation 1914..11,888,863
County tax (per $1,000) 1914..$4.50
Population in 1910 (Census)..12,947

HARRIS COUNTY.
County seat is Houston.
§ Road and Bridge Bonds.
5s '01 J'ne $536,000c..June 1 1941
4s '07 472,000c...Oct 1 1947
4⅛s'09 A-O 500,000c...Oct 10 1949
§Court-House Bonds.
4s '08 A-O $500,000...Apr 10 1948
Special Road Bonds.
4⅛s'13 A-O$1,000,000.........
(Due serially for 40 years, optional
after 30 years from issue.)

* Issued prior to the law of 1893,
which requires approval and regis-
tration by State officials.

HARRIS COUNTY (Concl.)—
BOND. DEBT July 1 '14 $3,005,000
Sinking fund and int_____ 508,293
Assessed valuation 1914.134,304,290
Real value (estimated)__250,000,000
County tax rate(per$1,000) '14.$6.65
Population in 1910_____115,693
INT. in Austin, Chicago, Ill., and at County Treas. office. §Redeemable aft. 10 yrs. from issue.

HARRIS CO. DR. DISTRICTS.
District No. 2 Bonds.
'09 s-a $200,000c._____1939
District No. 5 Bonds.
_s '12 A-O$130,560_____1915-1938
BONDED DEBT Mar 1913—
Dist. No. 2_____$200,000
Dist. No. 5_____136,000
Assessed {Dist. No. 2..$2,206,260
valuation {Dist. No. 5._.1,045,590
INT. on Dist. No. 2 bonds payable at Hanover Nat. Bank, N. Y.; on others at Co. Treas. office, Houston, State Treas. office, Austin, and at Nat. Bank of Republic, Chicago.

HARRIS COUNTY NAVIG. DIST.
Ship-Canal Bonds
4½s'11 J-D$1,250,000c _____
5s '14 M-S 250,000c____Mar 1 1954
BOND. DEBT May 1914.$1,500,000
Sinking fund_____ 156,423
Assessed valuation 1913.129,673,750
Real value (estimated)__250,000,000
INT. on 1911 bonds payable at County Treasurer's office or at Nat. Bank of Republic, Chicago; other bonds at County Treasurer's office or at Fourth Nat. Bank, N. Y. City.

HARRISON COUNTY.
Marshall is the county seat.
Road District No. 1 Bonds.
5s '14 A-O $300,000c____Apr 1 1954
(Subject to call begin. April 1 1924.)
BONDED DEBT—
County (general) Apr 10 '15 $537,000
Road Dist. No. 1_____ 300,000
Assessed Valuation—
County 1914_____$12,994,955
Road Dist. No. 1 (equal.) 7,532,020
Co. tax rate (per $1,000) '14__$5.40
Population of county 1910__37,243

HAYS COUNTY.
San Marcos is the county seat.
Road and Bridge Bonds.
4s '03 ____ $65,000___Sept 10 1943
4s '03 ____   1,000___Apr 8 1943
5s '01 ____   3,000___Feb 20 1921
Vault Bonds.
5s '90 ____ $8,000___Apr 12 1938
Building Bonds.
4½s'10 ____ $16,000_____1914-1920
BOND. DEBT July 1 '14. $140,000
Sinking fund and int_____ 6,251
Assessed valuation 1914__10,369,620
County tax (per $1,000) 1912..$4.80
Population in 1910_____15,518

HIDALGO COUNTY.
Edinburg is the county seat.
Drainage Dist. No. 1 Bonds.
5s '08 Apr$125,000c___Nov 10 1948
(Subject to call beg. Nov. 10 1928)
TOTAL DEBT July 1 '14 $175,000
Sinking fund Apr 1 1915__ 28,440
Assessed valuation 1914__13,102,759
County tax (per $1,000) '14___$5.70
Pop. of county in 1910_____15,728

HILL COUNTY.
Hillsboro is the county seat.
Road Dist. No. 1 Bonds.
5s '14 $250,000c___Jan 10 1954
Funding (subject to call).
5s '98 Feb $25,000c__Feb 15 1938
3½s'03 Apr 42,000c__Apr 10 1943
Bridge Bonds (subject to call).
5s '95 Apr $30,000c__Apr 10 1935
5s '96 Apr 20,000c__Apr 10 1936
5s '97 Apr 12,000c__Apr 10 1937
3½s'02 Apr 40,000c__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 (½ act.)____$30,773,590
District '14 (est)_____ 8,250,000
Tax Rate—
County (per $1,000) 1914___$3.25
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 '05 ___ $18,500c__Jan 1 1935
5s '05 ___   8,000c__Sept 3 1935
5s '12 ___ 15,000c__Jan 1 1937
4½s'09 Apr   9,800c-Apr 1 '16-'49
5s '13 J-J 25,000c____July 1 1953
Street Bonds.
4½s'09 Apr $3,400c-Apr 1 '16-'49
5s '10 ___ 40,000c_____July 1 1950
(Redeemable beginning in 1925.)
5s F-A 25,000_____1954
City Hall Bonds.
4½s'09 Apr $13,600c-Apr 1 '16-'49
School Bonds.
6s '04 ___ $4,000c__July 1 1924
4½s 06 ___ 17,000c__Sept 1 1946
(Subject to call after Sept 1 1921.)
4½s'09 Apr   3,400c-Apr 1 '16-'49
5s '12 J-J 40,000c____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 ___ $15,000c___Feb 1 1952
Funding Bonds.
5s '12 ___ $8,400c___Feb 1 1952
Sewer Bonds.
5s '12 ___ $5,000c___Feb 1 1952
Refunding Bonds.
2s '06 ___ $4,500___Aug 1 1934

HOUSTON.
This city is the county seat of Harris County. New charter of city became operative July 1 1905.
Population 1910, 78,800.
District Court refuses to enjoin bond issue voted Oct. 28 1914. V. 99, p. 1845.
Bridge Bonds.
5s g '96 M-N $39,000c___May 1 1936
Compromise Bonds.
6s g '88 J-J $500,000*c__July 1 1918
5s g '88 J-J 503,000*c__July 1 1918
Street Improvement Bonds.
5s g '03 A-O$300,000c___Oct 1 1943
5s '08 F-A$100,000c___Aug 5 1938
4½s'09 M-S$100,000c___Sept 7 1939
4½s'10 M-S$100,000c__Sept 26 1940
5s '13 M-N 780,000c__Nov 1 '15-'43
5s '15 M-S 80,000c_Mar 15 '16-'35
Fire Station, Market House and School Bonds.
5s g '03 F-A$100,000c___Aug 15 1943
School, Sewer, Street Paving and Fire Station Bonds.
5s '04 A-O$100,000c___Oct 1 1944
Paving and Sewer Bonds.
5s g '97 J-J$250,000c___July 1 1937
5s g '98 J-J 100,000c___July 1 1938
5s g '99 J-J 100,000c___Jan 2 1939
5s g '01 F-A 240,000c___Aug 1 1941
5s g '01 F-A 60,000c___Aug 1 1941
4½s'12 J-D 90,000c_June 1 '15-'27
4½s'12 M-S 281,000c__Sept 1 '15-'52
School Bonds.
6s g '94 M-N$100,000c____May 1 1924
5s g '97 J-D 50,000c__Dec 1 1937
5s g '98 J-J 60,000c___Jan 1 1923
5s g '01 F-A 50,000c__Aug 10 1941
4½s'11 J-D$500,000c_June 26 1941
4½s'12 M-S 484,000c__Sept 1 '15-'52
Sewer and Sanitary Bonds.
5s g '99 M-N $300,000c_Nov 15 1939
4½s'08 A-O$225,000c__Oct 26 1938
4½s'08 A-O$225,000c__Oct 26 1938
4¾s'12 M-S 491,000c_Sept 1 '15-'52
Market-House Funding Bonds.
5s g '97 J-J $109,000c ___Jan 1 1937
Water Bonds
4½s'08 A-O$100,000c_Oct 26 1938
5s '15 M-S 20,000c_Mar 15 '16-'35
Water Plant Purchase Bonds.
5s '06 J-J $434,000c___July 16 1946
Wharves and Slip Bonds
4½s'08 A-O$150,000c__Oct 26 1938
Bridge and Viaduct Bonds.
4½s'11 J-J 500,000c___Jan 30 1941
Refunding
5s '11 A-O$500,000c___Oct 16 1941
Drainage Bonds.
4½s'12 M-S $736,000c_Sept 1 '15-'52
5s '14 A-O 98,000c_Apr 1 '16-'34
Park Bonds.
4½s'12M-S $242,000_Sept 1 '15-'52
City-Hall-Improvement Bonds.
5s '13 J-D 95,000_Dec 20 '15-'33
GEN. BDS. Apr 30 '15 $9,876,000
Paving certificates (add'l) 148,595
Harris County bds. (ass'd) 3,000
Water-wks. M. (assumed) 437,000
Value city prop. 1914 14,507,453
Assessed val. 1914_____109,578,190
(Assessment of land about 70% 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 $25,000c____Apr 1 1942
School Bonds.
5s '12 A-O 25,000c____Apr 1 1942
(Subject to call after April 1 1932.)
_s $125,000_____
Paving Bonds.
_s $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 May 1915 $525,000
Sink. fund & int. July 1 '14__ 29,514
Assessed valuation 1914__5,350,000
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 1915-1934 by operation of sinking fund.)
BOND. DEBT July 1 1914 $193,000
Sinking fund and interest. 4,573
Assessed valuation 1914__9,061,340
Co. tax rate(per $1,000) '14___.$3.50
Population of county 1910__29,564

HUNT CO. ROAD DIST. NO. 1.
Greenville is the county seat.
5s '15 M-S $400,000____Mar 1 1955
(Subj. to call $10,000 yrly. aft. 1 yr.)
BOND. DEBT Jan 1 1915 $400,000
Assess. val. '13 (equalized) 8,829,140
Actual value (est.)_____25,000,000

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 1945
4s '02 ___   8,000___May 4 1942
BOND. DEBT July 1 1914 $189,926
Sinking fund and interest___ 24,669
Assessed valuation 1914__9,931,280
County tax (per $1,000) 1914__$6.00
Population in 1910_____6,471

JEFFERSON COUNTY.
County seat is Beaumont.
District Court Dec. 5 1914 rendered a decision enjoining the sale of a proposed issue of drainage bonds by Dist. No. 4. V. 99, p. 1845. An issue of $200,000 road bonds upheld by District Court Jan. 25 1915. V. 100, p. 413.
Jail (Red. beg. in 1933).
5s '13 A-O $1,900c_____1953
Road (Red. aft. 20 yrs. from issue)
5s '04 A-O$125,000c_Aug 10 1944
6s '03 A-O 100,000c__Oct 10 1943
5s '07 A-O 282,000c__Oct 10 1947
5s '11 A-O $75,000c_____1951
Refunding Bonds.
4s '13 A-O $28,000c_Feb 10 1943
(Subj. to call any int. period aft. '13)
4½s'09 A-O 146,000c_May 10 1949
(Subject to call after 1919.)
Court-House Bonds.
4½s'09 A-O $43,000c_Apr 10 1936
(Subj. to call any int. period aft. '19)
5s '00 A-O 1,900c__Feb 14 1940
(Subj. to call any int. period aft. '10)
5s '02 A-O 5,400c_____1942
(Subj. to call any int. period aft. '12)
4s '03 A-O 1,800c_Feb 10 1943
(Subj. to call any int. period aft. '13)
Bridge (Red. aft. 10 yrs. from issue)
5s '96 A-O $5,000c__Apr 10 1936
4s '04 A-O 2,000c__Apr 10 1944
BOND. DEBT May 17 '15.$825,100
Assess. val. '14 (abt. act.).50,706,275
County tax (per $1,000) 1914..$5.20
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.
Court-House and Jail Bonds.
5s '13 ___ $70,000____Feb 1 1953
Road and Bridge Bonds.
5½s'13 A-O $125,000__Nov 17 1953
(Subject to call after Nov. 17 1923.)
TOT. BD. DT. Mar 30 '15. $195,000
Warrant debt_____ 20,500
Sink. fund & int. July 1 '14 10,745
Assessed valuation 1914__7,421,698
Co. tax rate(per $1,000) '14__$6.10

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 (½ 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 '14 (½ act.)__6,586,048
Co. tax rate (per $1,000) '14__$6.70

LAMAR COUNTY.
Paris is the county seat.
§Court-House (red.beg. in Aug.'07).
5s '07 A-O $49,000c___Aug 1937
Road District No. 1 Bonds.
5s g '14 J-D $50,000c_June 10 1953
(Subject to call beg. June 10 1923)
5s '14 J-D $50,000c_June 10 1954
(Subject to call after June 10 1924.)
GEN. CO. DT.Mar 30 '15 $49,000
Road bond debt (add'l)___ 250,000
Sinking fund_____ 26,017
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
Sinking fund and interest___ 760
Ass'd val. '14 (abt. act.)__18,237,040
County tax (per $1,000) 1914..$2.80
Population in 1910_____26,418

LIBERTY COUNTY ROAD DISTS.
Road District No. 1 Bonds.
5s '13 A-O $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 A-O$150,000____Aug 1 1952
(Subject to call 1922.)
TOT. DEBT July 1 1915..$150,000
Assessed valuation___2,563,464
Real value (est.)_____6,000,000
INT. payable in New York.

LUFKIN IND. SCH. DIST.
A district in Angelina County.
Building (red. beg. in 1917).
5s '12 ___ $57,500_____1952
BOND. DEBT May 1915 $57,500
Assessed valuation 1914__2,576,865
Population in 1913_____6,210

McGREGOR IND. SCH. DIST.
This district is in McLennon Co.
Building Bonds.
5s '14 J-J $25,000c____July 1 1954
(Subject to call after July 1 1924.)
TOTAL DEBT_____ (?)

McLENNAN COUNTY.
County seat is Waco.
Bridge Bonds (red. beg. in 1905).
3s g '00 $31,000c&r..Oct 10 1940
Court-House and Jail
3s'00A-O $183,000c&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 July 1 '14.$1,385,000
Sinking fund and interest. 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
Sink. fund & int. July 1 '14__ 25,143
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 '02 ___ 28,000_____1950
(Subject to call after 1920.)
BOND. DEBT July 1 1914 $234,000
Sinking fund and interest___ 3,915
Assessed valuation 1914__4,053,720
County tax (per $1,000) 1914..$7.20
Population in 1910_____10,472

MARSHALL.
This city is the county seat of Harrison County. Pop'n '10, 11,452.
Water Bonds.
6s '89 J-J $50,000c___Jan 1 1934
4s '02 J-J 14,000c___Nov 1 1942
5s '05 J-J 30,000c___Apr 1 1945
(Subject to call after..Apr 1 1915.)
5s J-J $35,000c____July 1 1949
(Subject to call after July 1 1919.)
Sidewalk Bonds
5s '07 J-J $78,000c____Apr 1 1917
Sewer Bonds
5s '04 J-J $40,000c___May 1 1944
(Subject to call after May 1 1914.)
5s '04 J-J $45,000c___July 1 1944
(Subject to call after July 1 1914.)
5s '05 J-J 4,000c__July 1 1945
(Subject to call at any time.)
5s '07 ___   4,000___Jan 1 1947
School Bonds.
4s '03 J-J $17,000c__July 1 1943
(Subject to call after July 1 1908.)
5s '10 J-J $46,000c___Jan 1 1950
(Subject to call after Jan. 1 1920.)
City-Hall (red. beg. in Jan. 1917).
5s '07 J-J $42,000c___Jan 1 1947
Street (Red. aft. 10 yrs. from issue)
5s '07 J-J $34,000c___July 1 1947
5s '12 J-J 28,000c___July 1 1952
Park Bonds.
4s '07 J-J $7,000____Jan 1954
GEN. DEBT July 1 1914 $555,000
Sinking fund and interest__ 81,519
Assess. val. '14 (½ act.)__5,310,422
Tax rate (per $1,000) 1914..$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 Mar 30 '15. $50,000
Sinking fund Apr 1914___ 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.
4s '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 '02 ___ 52,000___Oct 10 1943
4s '05 Apr   1,995c__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.
5½s'14 A-O$100,000_____
BOND. DEBT July 1 '14. $191,994
Sinking fund and interest__ 44,949
Assess. val. '14 (abt. act.)_16,079,320
County tax (per $1,000) '14__$5.40
Population in 1910_____13,594

MATAGORDA CO. DR. DISTS.
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_____
*Issued prior to the law of 1893, which requires approval and registration by State officials.

MATAGORDA CO. DR. DISTS.
(Concluded)—
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 _____ 228,305
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 $40,000c__May 15 1935
Bridge Bonds *(subject to call).*
4s&5s ___ $57,872c _____
Jail Bonds *(subject to call).*
5s '95 A-O $8,000c__May 15 1933
_s ___ 45,000 _____
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
5½s'14 ___ $100,000 _____
CO. BD. DT. July 1913___$105,872
Rd. Dis. No. 2 bds. Mar '14 150,000
Assessed val. of county
1914 (⅓ act.) ___19,297,250
Assess. val. '13 (Dis.No.2) 3,000,000
County tax rate(per$1,000)'14_$4.60
Population of county 1910___56,780

MILLS COUNTY.
Goldthwaite is the county seat.
Court-House *(Red. beg. in 1922).*
5s '12 A-O $55,000c _____1952
TOTAL DEBT July 1 1914 $60,400
Sinking fund and interest__ 6,578
Assess. val. '14 (3-5 act.)_ 6,019,785
Co. tax rate(per$1,000) 1914__$5.00
Population in 1910 _____9,694
INT. at Hanover Nat. Bank, N.Y.

MINERAL WELLS.
This city is in Palo Pinto County.
Funding Water-Works Bonds.
4s '00 ___ $9,500___July 1 1940
(Subject to call after July 1 1915.)
Water Bonds.
4s '02 ___ $9,000___May 1 1942
(Subject to call after May 1 1912.)
5s '05 ___ $1,996__Apr 10 1945
(Subject to call after April 10 1935.)
5s '06 ___ $10,000__Sept 20 1946
(Subject to call after Sept. 20 1916.)
5s '07 ___ $10,000___Oct 1 1947
(Subject to call after Oct 1 1917.)
School Bonds.
4s '00 ___ $9,000___Aug 1 1940
(Subject to call after Aug. 1 1915.)
5s '06 ___ $10,000__Sept 20 1946
(Subject to call after Sept. 20 1916.)
5s '14 ___ $46,000___Jan 1 1954
(Subject to call after Jan. 1 1934.)
Fire-Hall Bonds.
4s '03 ___ $3,000___May 1 1942
(Subject to call after May 1 1912.)
Bridge Bonds.
5s '05 ___ $1,996__Apr 10 1945
(Subject to call after April 10 1925.)
5s '07 ___ $1,996___Oct 1 1947
(Subject to call after Oct. 1 1917.)
Sewer Bonds.
5s '05 ___ $1,996__Apr 10 1945
(Subject to call after April 10 1925.)
5s '06 ___ $8,000__Sept 20 1946
(Subject to call after Sept. 20 1916.)
5s '06 ___ $1,996__Dec 1 1946
(Subject to call after Dec. 1 1916.)
5s '07 ___ $15,000___Oct 1 1947
(Subject to call after Oct. 1 1917.)
5s '08 ___ $1,996__Apr 1 1948
(Subject to call after April 1 1918.)
5s '08 ___ $15,000__Apr 10 1948
(Subject to call after April 10 1928.)
5s '10 ___ $3,000___Oct 1 1950
(Subject to call after Oct. 1 1930)
Street Bonds.
5s '06 ___ $6,000__Sept 20 1946
(Subject to call after Sept. 20 1916.)
5s '08 ___ $3,000__Apr 15 1948
(Subject to call after April 15 1928)
5s '14 ___ $69,000___Jan 1 1954
(Subject to call after Jan. 1 1934.)
City-Hall Bonds.
5s '06 ___ $1,996___Dec 1 1946
(Subject to call after Dec. 1 1916.)
BOND. DEBT May 1915_ $239,472
Assessed valuation 1914___3,709,020
Total tax rate (per $1,000 '14_$16.00
Population in 1910 _____5,950

MONTAGUE COUNTY.
Montague is the county seat.
Court-House Warrants.
6s '12 Mch $63,000__Mch12'16-'22
TOT. DEBT Apr 1915___ $63,000
Sinking fund and interest__ 2,713
Assessed valuation 1914__12,837,520
Actual value (est) _____20,000,000
Co. tax rate(per $1,000) '14__$5.50
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 $90,000c__July 10 1951
(Subject to call after July 10 1916.)
BOND. DEBT July 1 1914 $90,000
Sinking fund and interest__ 8,219
Assessed valuation 1914__9,618,080
Co. tax rate (per $1,000) 1914_$4.30
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 $117,000c__Jan 2 1945
Road Dist. No. 1 Bonds.
5s '13 J-D $400,000___June 1 1953
Subject to call after June 1 1933

Road District No. 3 Bonds.
5s '13 M-S $75,000___Sept 1 1953
(Subj. to call $2,000 yrly. after 1 yr.)
TOT. BD. DT. July 1 '14 $645,000
Sinking fund and interest__ 35,892
Asses.val.of co.14(3-5act.)27,183,805
County tax rate(per$1,000)'14_$3.40
Population in 1910 _____44,070
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$100,000c__Feb 13 1951
BOND. DEBT July 1 1914 $100,000
Sinking fund and interest__ 8,088
Assess. val. '14 (2-3 act.)_ 8,499,090
Co. tax rate (per $1,000) '13_$4.25
Population in 1910 _____11,999
INT. at Hanover Nat. Bank, N.Y.

NUECES 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.)
Causeway Bonds.
5s '14 Apr$165,000____Apr 10 1954
(Subject to call after April 10 1924.)
TOT. BD. DT. Jan 1915_ $438,500
Assessed valuation 1914__19,125,340
County tax rate(per $1,000)'14_$5.80
Population in 1910 _____21,955

ORANGE.
This city is the county seat of
Orange County. Incorp. 1894.
School Bonds.
5s '95 A-O $11,000c__Dec 28 1936
4s '03 Feb 21,000c__Feb 1 1943
Water Bonds.
6s '97 A-O $11,000c__May 11 1937
Street and Bridge Bonds.
4s '02 Feb $15,000c___June 1 1942
Street Bonds *(red Apr 1 1933.)*
5s '13 Apr $20,000___Apr 1 1953
City Hall Bonds.
5s '04 Nov $5,000c___Nov 1 1944
Street and Drainage Bonds.
4s '08 ___ $15,000___Apr 1 1948
BOND. DEBT July 1 ____$113,000
Sinking fund and interest__ 32,626
Total assessed val. 1912__5,272,571
Population in 1910 _____5,527
INT. on bds of 1913 at City Treas.
office or at Farson, Son & Co . N.Y.

ORANGE COUNTY.
Orange is the county seat.
Bridge Repair Bonds.
4s ___ $1,995___June 10 1942
Bridge Bonds.
4s ___ $10,000___Jan 10 1944
Jail Bonds.
4s ___ $1,995___Jan 10 1943
4s ___ 1,980___July 10 1943
4s ___ 1,980___Aug 10 1943
Court-House Bonds.
3½s ___ $53,500___Apr 10 1943
Court-House & Jail Repair.
5s ___ $1,980___Aug 10 1948
Road Bonds.
4s ___ $15,000___Jan 10 1945
Special Road Bonds.
5s ___ $200,000___Jan 1 1953
Drainage Dist. No. 1 Bonds.
5s ___ $23,400___Mar 1 1953
TOT. BD. DT. May 1 '15_$291,830
Road dist. bds. (incl.)___ 200,000
Drainage bonds (incl.)___ 23,400
Sinking fund Apr 24 '15___ 56,400
Assessed valuation 1914__ 8,673,277
County tax (per $1,000) 1915_$7.20
Population in 1910 _____9,528

ORANGE CO. NAVIG. DIST.
Water Bonds *(Red. beg. in 1921).*
5s '11 ___ $141,000 _____1951
BOND. DEBT Mar 30 '15_$141,000
Assessed valuation _____8,560,000

PALESTINE.
Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May $8,000c___May 1 1938
(Subject to call after 1903.)
5s '96 May $7,500c___May 1 1936
(Subject to call after 1901.)
4½s'06 Mch $20,000c___Mch 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D $20,000c___June 1 1951
(Subject to call after June 1 1921)
Fire-Station *(Red. beg. in 1920).*
4½s'10 Jan $18,000c___Jan 1 1950
Fire-Equipment *(Red. beg. in '20).*
5s '14 A-O $9,000c___Oct 1 1950
Paving Bonds
4s '01 Sept $36,000c___Sept 2 1941
4s '08 Jan 42,000c___Jan 2 1948
(Subject to call after Jan. 2 1918.)
City-Hall and Prison Bonds.
5s '98 Nov $14,500c___Nov 1 1938
(Subject to call after 1903.)
Park Bonds *(Red. beg. in 1920).*
5s '10 A-O $17,000c___Oct 1 1950
BOND. DEBT Mar 30 '15_$192,000
Floating debt _____ 5,863
Sinking fund _____ 27,151
Assess. val. '14 (65% act.)_6,687,370
Total tax (per $1,000) 1914_$14.00
Population in 1910 _____10,482
INTEREST on paving and city-
hall and prison bonds payable at
Austin Nat. Bank, Austin; other
bonds at Nat. Park Bank, N.Y. City.

PALO PINTO COUNTY.
Palo Pinto is the county seat.
Road District No. 1 Bonds.
5½s'14 M-S$100,000___Mar 11 1954
(Subject to call beg. March 11 1934.)
BONDED DEBT—
County (gen'l) July 1 '14___ $72,000
Sinking fund and interest___ 34,627
Road Dist.No.1,Sept.'14___ 100,000
Assessed valuation—
County, 1914 _____$11,208,930
County tax (per $1,000) '14___$5.20
Road Dist. No. 1, 1913___ 3,785,446
Population of district. 1914___10,000
INT. on road bonds at Hanover
National Bank, N.Y.

PARIS.
This is the county seat of Lamar
Co. Inc. in 1870. Pop. 1910, 11,371.
School Bonds.
6s '02 ___ $1,000___Sept 1 1932
(Subject to call after Sept. 1 1912)
4½s'05 F-A $35,000___Aug. 10 1946
(Subject to call Aug. 10 1925.)
5s '00 Jan $13,000c__Sept 1 1940
(Subject to call after Sept. 1 1920)
4½s'09 ___ $10,000___May 10 1959
(Subject to call after May 10 1919.)
5s '11 ___ $15,000___Oct 5 1961
(Subject to call after Oct 5 1921)
5s '15 F-A 75,000___Mar 10 1955
(Subject to call after Mar. 10 1925)
Water-Works Bonds.
5s '03 ___ $55,000c___Sept 10 1953
(Subject to call after Sept. 10 1923)
5s '98 J-J $65,000c___Jan 10 1938
4½s'09 ___ 10,000___May 10 1959
(Subject to call after May 10 1919.)
5s '10 ___ $20,000___May 10 1960
(Subject to call after May 10 1920)
5s '11 A-O $35,000___Nov 10 1961
(Subject to call after Nov 10 1921)
Refunding *(Red. beg. in 1918).*
4s '08 ___ $7,500___May 10 1938
(Subject to call after May 10 1918)
5s '13 ___ 40,000___Apr 10 1963
(Subject to call after April 10 1923)
5s '13 ___ $43,000___Apr 10 1963
(Subject to call after Apr. 10 1923)
Funding Bonds.
6s '97 J-J $10,000c___July 10 1937
Sewer *(Red. aft. 10 yrs. from issue)*
4½s'05 F-A $9,500___Aug 10 1945
(Subject to call after Aug. 10 1915)
5s '12 F-A 15,000___Aug 10 1962
(Subject to call after Aug. 10 1922)
Bldg. *(Red. aft. 10 yrs. from issue)*
4½s'10 ___ $5,000___May 10 1960
(Subject to call after May 10 1920)
5s '11 ___ 10,000___May 10 1961
(Subject to call after May 10 1921.)
5s '12 F-A 25,000___Aug 10 1962
(Subject to call after Aug. 10 1922)
City-Hall *(Red. beg. in 1919).*
4½s'09 F-A $10,000___May 10 1959
(Subject to call after May 10 1919)
Street Improvement.
5s '99 ___ $35,000*c___Oct 1 1929
(Subject to call after Oct. 1 1909.)
4½s'05 F-A $50,000c___Aug 10 1955
(Subject to call after May 10 1935)
5s '90 J-J $25,000*c___June 1 1930
5s '08 ___ 50,000c___May 10 1958
(Subject to call after May 10 1918.)
4½s'09 ___ $25,000___May 10 1959
(Subject to call after May 10 1919.)
4½s'10 ___ $60,000___May 10 1960
(Subject to call after May 10 1920.)
5s '11 ___ $25,000___May 10 1961
(Subject to call after May 10 1921.)
5s '12 F-A 100,000___Aug 10 1962
(Sub. to call begin. Aug. 10 1922)
5s '15 F-A $50,000___Mar 10 1955
(Subject to call after Mar. 10 1925)
Public Utility *(Red. beg. in 1919).*
5s '09 F-A $9,000___May 10 1959
BOND. DEBT Mar 1915_ $915,000
Water bonds (included)___ 225,000
Int. & sink. fd., &c., Feb. '15 106,735
Total assessed val. _____11,239,945
Real value (est.) _____18,000,000
Total tax (per $1,000) 1914 _ $12.50
INTEREST is payable on the 3%,
4½%, 5% and 6% bonds at the
Fourth Nat. Bank, New York City.

PECOS COUNTY.
Fort Stockton is the county seat.
Road and Bridge Bonds.
6s '14 Apr $85,000 _____1954
(Subject to call beginning in 1924.)
BOND. DEBT Apr 1 '15___$85,000
Warrant debt _____ 69,800
Assessed valuation 1914__8,447,605
Population in 1910 _____2,071
INT. at Chase Nat. Bank. N.Y.

PEYTON CREEK DRAIN. DIST.
6s '13 J-J $125,000c _____
(Part due yearly on July 10; last
payment 1938.)
BOND. DEBT Jan 1 1914_$125,000
Ass'd val. '13 (abt. act.)___ 625,909
Population in 1914 (est.) _____100
INT. in N. Y. City or at Bay City.

PORT ARTHUE.
This city is in Jefferson County.
Street Bonds.
5s '11 ___ $100,000___Oct 10 1951
(Subject to call on Oct. 10 as follows:
$25,000, 1916; $25,000, 1921; $25,-
000, 1926, and $25,000, 1931.)
6s '03 ___ $22,000___Dec 1 1943
Drainage Bonds.
5.95s'00 ___ $5,000 _____Sept 1 1920
Channel Bonds.
6s '00 ___ $2,000 _____Sept 1 1920
City-Hall Bonds.
5s '12 J-J $20,000___July 20 1952
Water-Works Bonds.
5s '12 J-J $322,000___July 20 1952
Sewer Bonds.
5s '12 J-J $138,000___July 20 1952
Fire-Station *(Red. beg. in 1932).*
5s '12 J-J $10,000___July 20 1952
GEN. BD. DT. July 1 '13_ $638,000
Sinking fund _____ 11,150
Assess. val. '11 (3-5 act.)__4,715,008
Population in 1910 _____10,386

PORT ARTHUR IND. SCH. DIST.
This district not only includes the
city of Port Arthur, but also adja-
cent territory.
5s '04 ___ $65,000___Sept 1 1944
6s '00 ___ 4,000___Mar 1 1920
5s '11 J-J $25,000___July 1 1951
(Subject to call after July 1 1931.)
5s '12 A-O $35,000___May 1 1952
(Subject to call beg. May 1 1932)
5s '14 ___ $12,000 _____Feb 1 1924
BOND. DEBT Apr 8 '15___$141,000
Assessed valuation 1914__15,805,344

REEVES COUNTY.
Pecos is the county seat.
Road Dist. No. 1 Bonds.
5s '14 ___ $100,000 _____1954
(Subject to call beg. in 1934.)
CO. BD. DT. July 1914_ $55,000
Road District debt _____ (?)

Asses. val. '14 (county)__ 8,639,207
Population of county 1910___4,392

ROBERTSON COUNTY.
Franklin is the county seat.
Road and Bridge Bonds.
_s Apr $63,079.93 _____
(Subject to call aft. 5 yrs. from issue)
Road-District Bonds.
_s '13 Apr $150,000 _____
(Subject to call aft. 5 yrs. from issue)
5s '13 ___ $50,000___Jan 1 1953
(Subject to call after Jan. 1 1923)
5s '15 ___ 50,000___Jan 1 1955
(Subject to call after Jan. 1 1925)
CO. BD. DT. July 1 '14___$65,079
Sinking fund & int _____ 29,394
Road district debt _____ 150,000
Assessed val. of co. 1914_14,083,475
County tax (per $1,000) '14___$4.00
Population in 1910 _____27,454

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
Street Bonds.
5s '11 ___ $20,000___Feb 1 1951
Viaduct Bonds.
5s '14 M-N$15,000c___May 1 1924
Funding Bonds.
4s '04 ___ $18,000___Mar 1 1924
School Bonds.
5s '05 ___ $30,000___Aug 10 1945
5s '08 ___ 34,000___Jan 1 1948
5s '09 ___ 32,000___June 1 1949
5s '14 M-N 80,000___May 1 1954
(Subject to call beg. May 1 1924.)
Fire-Station Bonds.
5s '10 ___ $15,000___Jan 1 1950
BOND. DEBT Apr 1915___$294,000
Sinking fund _____ 44,107
Assess. val. '14 (est.) _____6,400,000
Real value (est.) _____12,000,000
Total tax rate (per$1,000) '14_$14.00
Population in 1910 _____10,321

SAN ANTONIO.
County seat of Bexar Co. Incorp.
in June 1837. Commission govern-
ment approved Feb. 24 1914. Total
amount of assets of city Mch. 1 1911,
$5,872,083. Pop'n '10, 96,614.
Bridge Bonds.
5s '90 M-S$100,000c*_Sept 15 1920
(Subject to call Sept 15 1910.)
5s g'13 M-S $100,000c _____
(Part yearly for 40 years.)
Electric Fire Alarm System.
5s '00 M-S $12,000c*_Sept 15 1920
(Subject to call Sept 15 1910.)
Property Condemned, &c.
5s '00 M-S $75,000c*_Sept 15 1920
(Subject to call Sept 15 1910.)
Refunding Bonds.
4½s'00 M-N $190,000c_May 1 1920
4½s'06 F-A 300,000r___Aug 1 1946
(Subject to call after Aug 1 1926.)
Sidewalk Bonds.
6s g'91 M-N $10,000c*_Nov 30 1931
(Subject to call Nov 30 1921.)
5s '89 J-J $10,000c*__July 1 1919
(Subject to call July 1 1909.)
5s '90 M-S $10,000c*_Sept 15 1920
(Subject to call Sept 15 1910.)
5s g'13 M-S 25,000c _____
(Part yearly for 40 years.)
Sewer Bonds.
5s g'94 M-S$500,000c*__Sept 1 1934
5s g'13 M-S $1,100,000c _____
(Part yearly for 40 years.)
School-Building *(Red. beg. in'10).*
5s '90 M-S $41,000c*_Sept 15 1920
Street Improvement Bonds.
6s g'91 M-N $50,000c*_Nov 30 1931
(Subject to call Nov 30 1921.)
5s '89 J-J $250,000c*__July 1 1919
(Subject to call July 1 1909.)
5s '90 M-S $50,000c*_Sept 15 1920
(Subject to call Sept 15 1910.)
4½s'g'00 M-N$300,000c_May 1 1920
5s g'13 M-S 1,875,000c _____
(Part yearly for 40 years.)
Public Improvements.
6s '89 J-J $50,000c*__July 1 1919
(Subject to call after July 1 1909.)
5s '07 F-A 150,000c___Aug 1 1917
(Subject to call after Aug 1 1907.)
Hospital *(Part yrly. for 40 yrs.)*
5s g'13 M-S $125,000c _____
Police and Fire Station Bonds.
5s g'13 M-S $175,000c _____
(Part yearly for 40 years.)
Garbage-Incinerator Bonds.
5s g'13 M-S $50,000c _____
(Part yearly for 40 years.)
GEN. BONDS July 1 '14_$6,245,500
Sinking funds and int _____ 988,701
Floating debt Oct 1913___ 200,000
Assessed valuation 1912_102,330,210
Real value (est.) _____140,000,000
City tax (per $1,000) 1912___$15.40
INT. on refunding bonds of 1906
payable at City Treas. office; on
bonds of 1913 at City Treas. office
or at Chase Nat. Bank, N.Y.; all
others at Treas. office or at Import-
ers' & Traders' Nat. Bank, N.Y.C.
DEBT LIMIT—Bonded debt is
limited by city charter to 10% of
assessed valuation.

SAN ANTONIO IND. SCH. DIST.
4s '03 M-N$17,000c _____1943
(Subject to call 1923.)
5s '07 M-N200,000c _____1947
(Subject to call 1927.)
5s '13 M-S $300,000c___Sept 1 1953
(Subject to call after Sept 1 1933)
BOND. DEBT Apr 1 '15___$571,000
Sinking fund _____ 50,000
Assessed val.'14(abt.act.)105,482,065
School tax rate (per $1,000) '14_$3.90
Population in 1915 (est.) _____125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN BENITO
This city is in Cameron County.
Sewer Bonds *(Red. beg. in 1927).*
6s Apr $30,000c _____1952

* Issued prior to the law of 1893,
which required approval and regis-
tra on by State officials.

SAN BENITO (Concluded)—
Street Bonds (Red. beg. in 1927.)
6s　　Apr　$18,000c____1952
BOND. DEBT Oct 20 '14__$48,000
Assess. val. '14 (3-5 act.)_1,223,150
Tax rate (per $1,000) 1914____$6.50
INT. at Nat. City Bank, N. Y.

SAN SABA COUNTY.
San Saba is the county seat.
Bridge Bonds.
4s　　Apr　　$500___Apr 10 1923
5s　　Apr　1,999___Oct 10 1941
(Subject to call.)
Ref. Court-House(Red. beg. in'20)
5s '10　Apr $75,000____Aug 10 1950
BOND. DEBT July 1 '14___$77,499
Sinking fund and int.____ 8,646
Assess. val. '14 (3-5 act.)_9,527,990
County tax (per $1,000) '14___$5.20
Population in 1910_____11,245
INTEREST payable at County
Treasurer's office in San Saba and at
State Treas. office in Austin.

SHERMAN.
Sherman is the county seat of
Grayson Co. Incorp. Dec. 7 1858.
Commission government adopted
Mar. 6 1915; V. 100, p. 1107.
Park Bonds.
5s '14　A-O $10,000____1915-1954
Improvement Bonds.
6s '92　M-N $10,000____Nov 1 1932
(Subject to call after 1912.)
6s '94　J-J　$4,000___Jan 15 1934
(Subject to call after 1914.)
6s '95　A-O $11,500____1914-1935
($500 payable yearly Oct 1.)
5s '99　F-A $25,000____1915-1940
Street Improvement Bonds.
4½s'06 F-A $16,000____1915-1946
4½s'10 J-J　6,000____1915-1924
5s　　J-J　4,000____1915-1921
5s '12　M-S 100,000____1915-1952
5s '14　A O　25,000____1915-1954
Public School Bonds.
4½s'07 J-J $21,000c_July 1 '15-'34
5s　　J-J　6,000____1915-1925
5s '12　M-S　72,500____1915-1942
Refunding Texas & Pac. Ry. Bds.
5s '04　F-A $28,000__Aug 1 '14-'39
Sewer Bonds.
4½s'01 J-J $56,000__July 1 '15-'42
4½s'03 M-N 10,000__May 1 '15-'36
5s '12　J-J　6,000____1915-1919
5s '14　A-O　20,000____1915-1954
Refunding Water Bonds.
4½s'07 J-J $33,000____1915-1947
Water Works Bonds.
4½s'03 M-N $25,000____1915-1933
5s '05　J-J　8,000____1915-1929
4½s'06 F-A　6,000____1915-1926
4½s'08 A-O　11,500__Apr 1 '15-'35
4½s'10 J-J　10,000____1915-1934
5s '11　J-J　19,000____1915-1951
5s '12　J-J　32,000__July 1 '15-'45
5s '12　M-S　9,000____1915-1922
5s '14　A-O　40,000____1915-1954
Fire Department Bonds.
5s '12　M-S $12,000____1915-1925
Funding Bonds.
6s '95　A-O $17,000__Apr 1 '15-'40
Electric Light Bonds.
½s '08 A-O $14,000____1915-1940
5s '14　A-O　5,000____1915-1954
TOT. BD. DT. May 1914 $669,500
Sinking fund Apr 1 '14____44,304
Assess. val. 1913_____8,394,070
Tax rate (per $1,000) 1913___$16 00
Population in 1910_____12,413
INT. at Nat. Park Bk., N. Y. City.

SMITH COUNTY.
Tyler is the county seat.
Refunding Railroad Bonds.
3s　　Apr $46,560c_____1927
Court-House (Red. beg. in 1918).
4s '08　A-O $132,000c_____1958
Road District Bonds.
5s '13　A-O $72,000c_____1953
(Red. beg. aft. 10 yrs. from issue)
5s '13　A-O $295,000c__Part yearly
5s '13　A-O　30,000c_____1953
(Red. beg. aft. 10 yrs. from issue)
5s '14　A-O　25,000__Aug 10 1954
(Subject to call after Aug. 10 1924)
GEN. BD. DT. Mar 30 '14 $178,560
Road dist. debt (add'l)____ 420,000
Assess. val. '14 (3-5 act.)_14,380,653
State&Co.tax(per $1,000) '14__$8.35
Population in 1910_____41,746
INT. on 3s payable in Austin: on
others in Tyler, Austin and at Han-
over Nat. Bank, N. Y. C.

SULPHUR SPRINGS.
This city is in Hopkins County.
Incorp. in 1875. Commission gov-
ernment adopted in 1911.
¼Street Bonds.
5s '14　M-S $30,000__1,250 yearly
(Subject to call after 10 yrs. from
date of issue)
6s　　　$10,000_____1919
Improvement Bonds.
4½s　　　$5,000_____1939
Refunding Bonds.
4½s　　　$2,750_____1939
School-House Bonds.
4½s　　　$2,500_____1939
Water-Works Bonds.
5s　　　$10,000_____1948
5s　　　10,000_____1949
4½s　　　16,000_____1943
4½s　　　8,000_____1939
5s　　　29,250_____1922
BOND. DEBT Jan 1 1915 $122,750
Water bonds (included)__ 72,500
Sinking fund Dec 28 '14____8,500
Assess. val. 1914_____2,155,025
Real value (est.)_____6,000,000
Tax rate (per $1,000) 1914__$11.30
Population in 1910_____5,151
¶INT. payable at Hanover Nat.
Bank, N. Y.

SWEETWATER.
This city is in Nolan County.
Water Works Bonds.
-8　　　$35,000_____
Street Bonds.
-8　　　$55,000_____
Water-Works Bonds.
5½s'14 A-O$320,000c___Apr 1 1954
(Subject to call after April 1 1934.)

Sewer Bonds.
-8　　　$35,000_____
BOND. DEBT Oct 2 '14__$415,000
Sink. fd. & int. July 1 '14___ 19,435
Assessed valuation 1914___3,278,485
Tax rate (per $1,000) 1914___$16.20
Population in 1910_____4,176

SWEETWATER IND. SCH. DIST.
5s '12　Aug $50,000_____1952
TOTAL DEBT Mar 18 '13__$72,000
Population in 1913_____6,950
INT. at First Nat. Bank, Sweet-
water, and Hanover Nat. Bank,N.Y.

TARRANT COUNTY.
County seat is Fort Worth.
Bridge Bonds.
4s'99　Feb $33,000c&r___Feb 1 1919
(Subject to call $2,000 yearly and
all after Feb. 1 1909.)
5s '12　Apr 600,000c___Apr 10 1952
(Subject to call after Apr 10 1922.)
Road Bonds (red. beg. in 1922).
5s '12　Apr $1,000,000_Apr 10 1952
Refunding Bonds.
4s'99 Feb $187,000c&r___Feb 1 1919
(Subject to call $8,000 yearly and
all after Feb. 1 1909.)
BOND. DEBT July 1 '14_$1,820,000
Sinking fund and interest_ 102,931
Assess. val. '14_____97,600,384
County tax (per $1,000) '14____$4.45
Population in 1910_____108,572
INT. at Chem. Nat. Bank, N. Y.

TARRANT CO. IMPT. DIS. NO. 1.
Levee & Dike (red. beg. in 1930).
5s '10　　$250,000_____1950
BOND. DEBT Oct 25 1911_$250,000
Assessed valuation 1910___875,300
Tax rate (per $1,000) 1910____17.50

TAYLOR.
This city is in Williamson County.
Commission government approved
Jan. 14 1913. Pop. 1910, 5,314.
School Bonds.
5s '90　　$8,000_____1940
(Subject to call any time)
6s '91　　2,000_____1916
5s '11　　14,500____$500 yearly
5s '12　J-D　10,000___Dec 15 1952
(Subject to call Dec. 15 1922.)
City-Hall (Red. beg. aft. 1915).
5s '04　　$25,000_____1944
Crematory Bonds.
5s '11　　$3,700____$100 yearly
Street Bonds.
5s '08　　$25,000_____1948
(Subject to call after 1933)
5s '12　　25,000_____1952
(Subject to call after 1922)
BOND. DEBT Apr 1915___$113,200
Cash on hand_____ 29,013
Assessed valuation 1914__3,995,750
INTEREST is payable at Farmers
& Merchants' Nat. Bank, Abilene.

TAYLOR COUNTY.
Abilene is the county seat.
Precinct No. 1 Road Bonds.
5s '10　　$143,000c_____1950
(Subject to call beg. 1930.)
Court House Bonds.
5s '13　A-O$150,000c___Apr 3 1951
(Subject to call beginning Apr 3 '18)
CO. BD. DT. Mar 30 '15___$150,000
Road Dist. No. 1 debt____ 143,000
Assess. val. of county '14_14,156,880
County tax (per $1,000) '14____$4.15
Population in 1910_____26,293
INTEREST is payable at Farmers'
& Merchants' Nat. Bank, Abilene.

TEMPLE.
This city is in Bell County. Com-
mission government defeated Apr. 10
1911. Population 1910, 10,993.
Building Bonds.
5s '87　　$1,000c___Mar 1 1927
Water (red. aft. 20 yrs. from issue).
5s g'07 J-D $150,000c___Dec 1 1947
5s '09　F-A 100,000c___Aug 1 1949
School Bonds.
6s '94　J-J $21,000c___July 2 1934
5s '06　J-J　25,000c___July 2 1946
5s '10　A-O 100,000c___Apr 1 1950
(Subject to call after April 1 1930.)
5s '14　M-S $40,000____Sept 1 1954
(Subject to call after Sept. 1 1934)
Street Bonds (red. beg. in 1929).
5s '09　A-O $50,000c___Apr 1 1949
Sewer Bonds (red. May 15 '33).
5s　　M-N$75,000c__May 15 1953
BOND. DEBT May 1915__$562,000
Floating debt Nov 20 '14__ 26,000
Sinking fund May 1915___ 62,000
Assess. val. '14 (¾ act.)__7,454,455
City tax (per $1,000) 1914__$17.50
INTEREST on water bonds pay-
able at Fourth Nat. Bank, N. Y.;
school bonds of 1914 at Mechanics' &
Metals Nat. Bank, N. Y.

TERRELL.
This city is in Kaufman County.
Water-Works Bonds.
7s '84　　$12,637____May 1 1934
(Subject to call after May 1 1914.)
4s '02　　$5,000____July 1 1942
(Subject to call after July 1 1907.)
5s '06　　$6,800____May 1 1945
(Subject to call after May 1 1916.)
5s '11　　$12,000____May 1 1951
(Subject to call after May 1 1926.)
5s '12　　$20,000____June 1 1952
(Subject to call after June 1 1922.)
5s '10　　$10,000____Jan 1 1950
(Subject to call after Jan. 1 1915▼)
5s '10　　$8,000____Sept 1 1950
(Subject to call after Sept 1 1925.)
Sidewalk and Crossing Bonds.
5s '11　　$10,000____May 1 1951
(Subject to call after May 1 1926.)
Street Bonds.
5s '12　　$25,000____June 1 1952
(Subject to call after June 1 1922.)
City-Hall & Fire-Station Bonds.
5s '14　　$40,000____Jan 13 1954
(Subject to call after Jan 13 1924.)
School-House Bonds.
4s '01　　$14,000____Jan 1 1941
(Subject to call after Jan 1 1911.)
5s '12　　$6,000____June 1 1952
(Subject to call after June 1 1922.)

5s '14　　$85,000____Jan 13 1954
(Subject to call after Jan. 13 1924.)
Light Bonds.
4s '07　　$12,600____Sept 1 1947
(Subject to call after Sept. 1 1917.)
TOT. BD. DT. May 1915 $267,037
Assessed valuation 1914___3,560,000
Tax rate (per $1,000) 1914____$19.00
Population in 1910_____7,050
INT. at Seaboard Nat. Bk., 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 1913.)
5s '09　M-S　2,500c___Mar 1 1949
(Subject to call after Mar. 1 1914.)
Street (red. aft. 5 yrs. from issue).
5s '07　J-D $20,000____Dec 1 1947
5s '09　M-S　3,000c___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.)
8 '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 $5,500c___Mar 1 1949
School Bldg.
5s '09　M-S 125,000c___Mar 1 1949
5s '13　J-J　50,000____Jan 1 1953
(Subject to call beg. Jan. 1 1928.)
BOND. DEBT July 1 1914 $306,000
Sinking fund and interest__ 59,919
Assessed val. ('½ act.) '13_6,237,706
Total tax (per $1,000) 1913__$14.00
INT. on improvement bonds pay-
able at Fourth Nat. Bank, N. Y.; on
street and sewer bonds of 1903 at Sea-
board 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 $12,000c__Oct 10 1928
5s '00　A-O　7,000c___June 1 1930
5s '12　A-O　70,000c__Oct 10 1952
(Subject to call beg. Oct. 10 1922.)
Court-House Bonds.
5s '98　A-O　$7,000c____Feb 7 1928
BOND. DEBT April 1915___$96,000
Assess. val. '14(¼ act.)__11,032,690
Co. tax rate (per $1,000) '14__$5.00
Population in 1910_____17,882
INT. at State Treas. office in Aus-
tin 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 outstand-
ing, 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 re-
funded by new 4s, which are included
below. Pop'n 1910, 55,620.
Bridge Bonds.
4s '98　A-O $27,000c___Feb 10 1936
(Subject to call after Mar. 1 1905.)
4s '00　Apr $89,000c__Mar 10 1940
(Subject to call after Mar. 1 1905.)
Road & Bridge (red. after 10 years
from issue).
4s '08　A-O$297,000c_____1948
BOND. DEBT July 1 '14__$413,000
Sinking fund and interest__ 44,129
Assess. val. '14 (2-3 act.)_40,918,020
County tax (per $1,000) '14____$4.30
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_____
TOTAL DEBT Oct 1 '14__$210,000
Sinking fund and interest__ 71,593
Assessed valuation 1914__6,524,162
Co. tax rate (per $1,000) 1914__$3.83
Population in 1910_____12,768
INT. on road bonds at First Nat.
Bank, Groveton, or Nat. City Bank,
New York.

TRINITY RIVER IRRIG. DIST.
5½s 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(p. $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 sus-
tained by State Supreme Court. See
"State & City Sec." for May 27 1905.
Commission government adopted
Apr. 6 1915. V. 100, p. 1373.
Refunding Bonds.
5s '06　J-J $30,000c___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 $35,000c___Apr 1 1926
6s '96　J-J　35,000*c__Apr 1 1932
Water-Works Bonds.
5s '89　J-J $21,000c___July 1 1919
School (red. aft.10 yrs. from issue).
5s '89　Aug $18,000*c__Apr 1 1919
5s '12　　50,000_____1951

Railroad Subsidy Bonds.
6s '98　F-A $24,000*c__Apr 1 1918
Paving Bonds.
5s '07　M-N$15,000c__May 15 1937
(Subject to call.)
5s '08　M-N 10,000c__May 15 1938
(Subject to call after 1918.)
BOND. DEBT July 1 '14__$238,000
Sinking fund and interest__ 31,642
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
3s '01　Apr $80,000____Apr 10 1941
Road Bonds.
5s '00　Apr $31,000____Apr 10 1940
(Subject to call after 1905.)
5s '12　　$200,000_____
TOT. BD. DT July 1 '14___$554,700
Sinking fund and interest__ 38,283
Assessed{County, 1914__14,350,400
val___{Dist. No. 1__6,816,410
Co. tax rate (per $1,000) 1914__$5.36
Population of county, 1910__14,990

WACO.
This city is in McLennan County.
Present charter adopted in 1913.
Bridge Bonds.
4s g '01 J-J $46,000c___Jan 1 1931
5s '13　　50,000_____1943
Funding Bonds.
5s g '91 J-J $32,000*c__July 1 1921
5s g '93 A-O　14,000c___Oct 1 1923
4s g '00 J-J　49,000c___Jan 1 1930
5s '09　J-J 112,500c___July 1 1939
Public-Works Bonds.
5s g '94 M-S $40,000*c__Sept 1 1294
4s g '89 A-O 108,000*c__Oct 1 1919
5s g '90 M-S　76,000*c__Sept 1 1920
5s g '91 J-J 121,000*c__July 1 1921
5s g '94 A-O　54,000c___Apr 1 1924
Water Works.
5s g '04 M-N$305,000c__Nov 1 1934
4s g '03 A-O 117,000c___Oct 1 1933
5s '12　J-J 400,000c___July 1942
Street Bonds.
5s '09　J-J $75,000c___July 1 1939
5s g '11 J-J　50,000c___July 1 1941
5s '13　J-J　65,000c___Jan 1 1943
Sewer Bonds.
5s g '91 J-J $32,000*c__July 1 1921
5s g '93 J-J　24,000c___July 1 1923
5s '07　J-J　60,000c___Jan 1 1937
5s g '11 J-J　80,000c___July 1 1941
5s '13　J-J　25,000c___Jan 1 1943
School Bonds.
5s g '93 A-O $15,000c___Oct 1 1923
5s g '04 M-N　59,000c___Nov 1 1934
4s '07　J-J　50,000c___Jan 1 1937
5s '10　J-J 140,000c___Jan 1 1940
5s g '11 J-J　70,000c___July 1 1941
5s '13　J-J 150,000c___Jan 1 1943
Fire-Station & Equip. Bonds.
5s '09　J-J $25,000c___July 1 1939
Fire-Department Bonds.
5s '12　J-J $20,000c___July 1 1942
Park Bonds.
5s '10　J-J $35,000c___Jan 1 1940
5s '13　　60,000c_____1943
TOTAL DEBT May 1 '15 $2,765,500
Total assess. val. 1914__34,528,375
Water debt_____ 822,000
Sinking fund_____ 561,550
Total tax (per $1,000), 1914__$19.50
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 pur-
poses and 3% for water improvem'ts.

WALKER CO. ROAD D. NO. 1.
Huntsville is the county seat.
5s '14　　$150,000_____1934
BOND. DEBT Apr 1 1915. $150,000
Assessed valuation 1914__6,000,000

WARD CO. IRR. DIST. No. 1.
　　$550,000_____
TOTAL DEBT　　　　(?)

WASHINGTON DRAIN. DIST.
5s　　J-J $21,000__Jan 1 '30-'51
TOT. BD. DT. July 1913__$57,000
Assessed valuation_____232,846

WAXAHACHIE.
County seat of Ellis Co. Inc. 1871.
Street Bonds.
5s '12　　$25,000_____
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　　15,600_____
5s '11　　14,500___$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 July 1 '14__$173,600
Sinking fund and interest__ 7,413
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.

*Issued prior to the law of 1893,
which requires approval and regis-
tration by State official.

WHARTON CO. DRAIN. DIST. No. 2.
5s '12 A-O $50,000..Dec 10 '14-'33
BOND. DEBT Mar 31 '15..$50,000
Assessed valuation_____318,490
INT. on District No. 2 bonds payable at Guaranty Trust Co., N. Y.

WICHITA FALLS.
This city is in Wichita County.
Street Bds. (Red. after Mar. 1 '25).
5s '15 M-S $45,000___Mar 15 1955
BOND. DEBT May 1915. $227,500
Sinking fund_____19,946
Assessed val 1914_____8,261,000
Population in 1910_____8,200

WILLIAMSON COUNTY.
Georgetown is the county seat.
Court House (red. beg. in 1920).
4½s'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).
4½s'10 J-J $187,000___July 10 1950
BOND. DEBT Oct 1 '14_ $387,000
Sinking fund July 1 1912__20,163
Assessed valuation 1914_32,053,090
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 A-O $120,000_____1952
BOND. DEBT May 1915. $120,000
Sinking fund_____20,896
Assessed valuation 1914__9,386,641
Population in 1910_____23,417

YOAKUM.
This city is in De Witt County.
Inc. Mar. 13 1889. Pop'n '10, 4,667.
Commission government adopted Apr. 1 1915. V. 100, p. 1373.
Water-works bonds_____$10,000
School bonds_____28,500
Incinerator bonds 1914_____2,000
Funding bonds_____8,500
Street Bonds.
*s $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
* 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:

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n 1910.
Alice Independent Sch. Dist.	$25,000	------	†$1,866,454	†65.0	------
Alpine Independent Sch. Dist.	30,000	None	------	y4.00	------
Alvin (C), Brazoria County	36,000	------	------	-----	1,453
Amarillo (C), Potter County	27,590	------	6,993,848	-----	9,957
Anson (C), Jones County	43,000	------	1,034,000	-----	1,842
Anson Independent Sch. Dist.	35,000	------	x1,280,303	-----	------
Aransas County	25,000	None	y2,899,165	y7.00	2,106
Arlington, Tarrant County	25,000	None	†1,080,000	6.00	1,794
Arlington Indep. Sch. Dist.	29,000	None	y1,752,000	y5.00	------
Armstrong County	60,000	------	y4,390,206	y4.20	2,682
Atascosa County	134,500	------	y10,910,780	y6.10	10,004
Athens (C), Henderson Co.	30,000	5,000	d1,275,000	d6.50	2,261
Athens Indep. School District	40,000	------	1,318,000	-----	------
Ballinger, Runnels County	65,000	------	y6,002,560	-----	3,536
Bartlett (C), Williamson Co.	37,500	------	1,272,939	-----	1,815
Bay City Indep. School Dist.	43,000	------	2,200,900	x10.45	------
Beeville (C), Bee County	27,000	------	†2,000,000	-----	3,269
Belton (C), Bell County	44,000	2,000	x2,500,000	x11.50	4,164
Bexar Co. Com. S. D. No. 48.	26,000	------	1,651,110	-----	------
Big Springs Indep. Sch. Dist.	37,000	------	1,613,751	-----	------
Bishop Indep. School District	75,000	------	2,355,259	-----	------
Bonham Indep. School Dist.	125,000	None	y2,990,000	y4.70	------
Bowie (C), Bowie County	41,500	------	------	-----	2,874
Bowie County	63,000	------	y16,208,537	y4.50	34,827
Brady (C), McCulloch County	60,000	------	x1,600,000	x6.50	2,669
Brazos County	55,000	------	y10,015,429	y4.50	18,919
Brenham (C), Washington Co.	60,250	------	------	-----	4,718
Brewster County	56,000	------	y8,656,043	y4.60	5,220
Briscoe Co. Com. S. D. No. 1.	25,900	------	779,454	-----	------
Bronson Indep. School Dist.	25,000	None	y389,250	-----	------
Burnett County	31,800	------	y8,171,623	-----	10,755
Caldwell County	335,500	------	y11,990,225	y4.00	24,237
Cameron (C), Milan County	31,000	------	1,533,089	-----	3,263
Camp County	76,271	------	y3,397,735	y7.00	9,551
Canadian (C), Hemphill Co.	37,000	------	964,937	-----	1,648
Canyon City (O), Randall Co.	25,000	None	d1,000,000	d6.50	1,400
Carson County	29,500	------	y3,757,035	y6.00	2,127
Cass County Road D. No. 7.	35,000	None	†1,120,151	†5.00	------
Castro County	28,000	------	y2,792,845	y2.58	1,850
Childress (C), Childress Co.	54,000	------	†1,797,347	-----	3,818
Cisco (C), Eastland County	34,000	------	------	-----	------
Clarendon Indep. School Dist.	26,000	------	1,180,510	-----	------
Clarksville (C), Red River Co.	64,000	------	2,545,050	-----	2,065
Clifton Ind. Sch. District	30,000	None	y1,005,550	y5.00	------
Coleman (C), Coleman County	96,500	None	2,249,025	-----	3,046
Coleman Indep. School Dist.	25,000	None	y2,680,000	y5.00	------
Collin Co. Road Dist. No. 4.	75,000	------	y5,531,900	-----	------
Colorado County	58,000	------	y14,314,407	y4.70	18,897
Colorado Indep. School Dist.	25,000	None	y1,356,789	y5.00	------
Comal County	147,000	None	y7,173,189	y8.15	8,434
Comanche (C), Comanche Co.	79,500	5,267	x2,377,618	x10.00	2,756
Comanche County	39,000	------	y11,933,759	y4.30	27,186
Commerce (C), Hunt County.	52,000	5,000	x1,687,770	x11.50	2,818
Commerce Indep. School Dist.	34,000	------	1,566,010	-----	------
Concho County	28,000	------	y4,487,741	y4.30	6,654
Conroe Indep. School Dist.	28,000	2,400	------	-----	------
Cooper Indep. School District.	26,600	------	1,024,040	-----	------
Coryell County	37,000	------	y9,830,114	y4.95	21,703
Crockett, Houston County	26,000	------	------	-----	3,947
Crockett County	43,000	------	y3,484,722	-----	1,296
Crockett Co. Com. S. D. No. 1	50,000	------	2,392,232	-----	------
Crowell Indep. School Dist.	26,500	------	1,021,275	-----	------
Cuero Indep. School District	35,000	------	------	-----	------
Dalhart Indep. School Dist.	33,500	None	1,831,992	-----	------
Decatur Indep. School Dist.	26,000	None	y1,100,796	y5.00	------
Del Rio Indep. School Dist.	38,000	None	1,817,840	-----	------
De Witt County	67,498	------	y19,069,130	y3.70	23,501
Dickens County	29,500	------	y3,826,629	y5.40	3,092
Dimmit County	123,200	------	y5,885,472	y7.00	3,460
Dublin (C), Erath County	53,000	------	†1,593,252	-----	2,551
Dublin School District.	49,000	None	------	y5.00	------
Eagle Pass Indep. Sch. Dist.	30,000	None	y4,288,535	-----	------
Eastland County	38,000	None	y10,019,605	y4.40	23,421
Elgin (T), Bastrop County	33,500	None	x1,327,120	-----	1,707
Ellis County Dr. Dist. No. 1.	27,500	None	y245,015	-----	------
El Paso Co. Com. S. D. No. 8	50,000	------	31,074,920	-----	------
El Paso Co. Dr. Dist. No. 1.	68,000	------	235,000	-----	------
Erath County	30,000	------	y12,406,590	y4.50	32,095
Falls County	100,000	------	y19,161,720	y4.20	35,649
Farmersville (C), Collin Co.	40,500	------	†1,106,530	-----	1,848
Floresville (C), Wilson County	34,000	------	1,402,338	-----	1,398
Frio County	111,963	------	y7,269,642	y6.25	8,895
Garza County	32,000	------	y3,131,759	y5.05	1,995
Gatesville (C), Coryell County	39,500	------	x1,750,250	-----	1,929
Gilmer (T), Upshur County	48,500	5,000	x1,050,175	-----	1,484
Glasscock County	32,500	------	y2,109,796	y5.10	------
Gonzales (C), Gonzales Co.	35,000	------	------	-----	3,139
Grand Falls Drainage Dist.	33,000	None	------	-----	------
Grand Prairie Ind. Sch. Dist.	25,000	None	y900,000	-----	------
Gregg County	30,000	------	y4,861,604	-----	1,143
Groveton Ind. Sch. Dist.	34,000	None	y1,295,684	y5.00	------
Hale County	82,000	------	y7,899,837	y5.00	7,566
Hall County	118,500	------	y5,901,602	y4.50	8,279
Hamilton (C), Hamilton Co.	29,656	------	1,291,670	-----	1,548
Hamlin (C), Jones County	45,000	None	1,015,000	x6.50	1,978
Hardeman County	74,000	------	y8,055,900	y8.75	11,213
Harlingen (C), Cameron Co.	31,500	------	652,567	-----	------
Harlingen Ind. Sch. Dist.	40,000	None	x2,350,000	x4.00	------
Harris Co. Com. S. D. No. 20.	*65,000	------	2,972,617	-----	------
Harris Co. Com. S. D. No. 25.	76,000	------	3,617,016	-----	------
Haskell County	40,900	------	y8,367,105	y4.00	16,249
Haskell (C), Haskell County	35,000	------	1,264,419	-----	2,436
Hearne (C), Robertson Co.	27,500	------	952,955	-----	2,352
Heidenheimer Ind. Sch. Dist.	55,000	------	†402,240	-----	------

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per $1,000.	Pop'n 1910.
Hemphill County	92,200	------	y1,089,479	y8.00	3,170
Hemphill Co. Com. S. D. No.1	35,500	------	1,392,200	-----	------
Henderson (C), Rusk County.	351,000	None	y1,163,601	y6.50	------
Henrietta (C), Clay County	39,500	------	1,159,360	y6.50	2,104
Hereford (C), Deaf Smith Co.	42,000	$2,500	x1,200,000	x6.50	1,750
Highland Park Ind. S. D.	30,000	None	y1,529,500	y4.30	------
Honey Grove (C), Fannin Co.	57,000	None	x1,900,000	x10.00	2,300
Hood County	52,299	------	y3,912,875	y5.50	10,008
Hopkins County	60,963	------	y8,799,050	y6.25	31,038
Howard County	150,000	------	y4,955,755	y7.00	8,881
Howe (C), Grayson County	25,500	------	------	-----	581
Hubbard (C), Hill County	43,000	------	------	-----	1,843
Huntsville Ind. Sch. Dist.	25,000	------	1,235,400	-----	------
Irion County	26,500	------	2,328,000	y5.22	1,283
Itasca Independent Sch. Dist.	35,000	None	y1,400,000	-----	------
Jacksboro (C), Jack County.	27,500	------	------	-----	1,480
Jacksboro Ind. Sch. Dist.	32,000	1,000	y1,028,840	-----	------
Jackson Co. Drain. Districts.	185,577	------	------	-----	------
Jacksonville (C), Cherokee Co.	63,000	------	2,034,659	-----	2,875
Jacksonville Ind. Sch. Dist.	25,000	None	y1,500,000	†25.00	------
Jefferson Co. Com. S. D. No. 5	25,000	------	1,198,270	-----	------
Jefferson Co. Dr. Dist. No. 3.	92,000	------	23,520,780	-----	------
Jefferson (C), Marion County.	83,000	1,000	597,511	y5.20	2,515
Jones County	114,338	------	y11,538,965	y5.20	24,299
Karnes County	59,500	------	y10,745,956	y4.40	14,942
Kaufman (C), Kaufman Co.	45,000	------	1,162,502	-----	1,969
Kent County	32,000	------	y2,417,742	y7.50	2,655
Kerr Co. Road Dist. No. 1.	40,000	------	1,804,951	-----	------
Kerrville (T), Kerr County.	45,000	None	x1,109,120	x10.00	1,843
Kingsville (C), Nueces Co.	84,000	------	x1,833,563	-----	------
Kingsville Ind. Sch. Dist.	40,000	None	x2,390,279	-----	------
Kinney County	33,000	None	y4,786,344	y8.00	3,401
Knox County	32,500	------	y6,264,608	y4.00	9,625
La Grange (C), Fayette Co.	29,000	------	1,356,684	-----	1,850
Lampasas (C), Lampasas Co.	57,000	------	674,091	-----	2,119
Laredo, Webb County	80,000	32,000	y3,995,000	y15.50	14,855
La Salle County	47,925	------	y5,157,499	y7.50	4,747
Leon Co. Road Dist. No. 4.	30,000	------	543,240	-----	------
Livingston Ind. Sch. Dist.	25,000	None	x1,000,000	x5.00	------
Llano County	55,000	------	y7,271,932	y3.80	6,520
Lockhart (C), Caldwell Co.	35,000	None	y2,035,425	y6.50	2,945
Longview, Gregg County	367,350	None	2,021,362	-----	5,155
Longview Ind. Sch. Dist.	80,000	None	y2,416,153	y5.00	------
Lubbock (C), Lubbock Co.	80,000	3,000	†2,540,123	†6.50	1,938
Lubbock County	30,000	------	y6,682,298	y3.50	3,624
Lubbock Ind. Sch. Dist.	35,000	------	2,177,400	-----	------
Lufkin (C), Angelina County.	118,000	------	2,219,875	-----	2,749
Lytle (C), Atascosa County	28,000	------	------	-----	------
McCulloch County	144,000	------	y7,565,863	y4.25	13,405
McLean Independent S. D.	25,000	------	753,000	-----	------
Marlin (C), Falls County	90,500	------	y3,171,428	-----	3,878
Mart, McLennon County	50,000	None	x1,878,950	x6.50	2,939
Martin County	40,000	------	y2,824,092	y3.60	1,549
Mason County	40,000	------	y4,756,420	y5.70	5,683
Maverick County	64,602	------	y6,378,077	y4.50	5,151
Medina County	56,500	------	y11,643,904	-----	13,415
Medina Co. Rd. Dist. No. 4.	40,000	------	d2,397,094	-----	------
Merkel, Taylor County	25,000	None	1823,984	7.00	2,008
Mexia, Limestone County	62,250	------	$1,262,375	-----	2,394
Midland County	69,000	------	y5,956,368	y3.70	3,464
Midland (C), Midland County	53,600	------	------	-----	2,192
Mitchell County	86,000	------	y6,276,156	y5.00	8,956
Montgomery Co. Rd.Dis.No.1.	100,000	------	2,423,048	-----	------
Montgomery Co. Rd. D. No.13	75,000	------	x1,525,000	-----	------
Motley County	50,500	------	y4,379,078	y5.40	2,396
Mt. Pleasant (C), Titus Co.	38,000	------	†1,239,250	-----	3,137
Mt. Pleasant Ind. Sch. Dist.	32,000	None	1,417,792	-----	------
Nacogdoches (C), Nac'es Co.	95,000	3,332	x2,200,000	x6.50	3,369
Navasota (C), Grimes County	32,500	------	2,220,053	-----	3,284
New Braunfels (C), Comal Co.	64,500	------	1,883,200	-----	3,165
Paducah (C), Cattle County	37,000	------	815,000	-----	1,350
Palacios (C), Matagorda Co.	34,000	------	d800,000	d6.50	1,389
Panola County	54,400	------	y4,854,460	y6.25	20,424
Parker County	25,000	------	y13,468,040	y6.50	28,331
Pecos (C), Reeves County.	35,000	------	x1,410,732	-----	1,856
Pittsburgh (C), Camp Co.	*$37,500	------	------	-----	1,916
Plainview (C), Hale County.	80,000	$3,500	x2,467,787	x$6.50	2,829
Plainview Ind. Sch. Dist.	50,000	None	y3,975,984	y4.80	------
Polk Co. Road Dist. No. 2.	40,000	------	320,162	-----	------
Polytechnic, Tarrant County	45,000	------	1,619,770	-----	------
Potter County	70,000	------	y12,269,720	4.50	12,424
Quanah (C), Hardeman Co.	61,500	------	------	-----	3,127
Randall County	66,000	------	y4,556,731	y2.50	3,312
Reeves Co. Com. S. D. No. 1.	25,000	------	1,490,682	-----	------
Reeves Co. Com. S. D. No. 2.	25,000	------	1,540,216	-----	------
Refugio County	52,900	------	y5,277,877	y4.45	2,814
Richmond Independent S. D.	27,500	------	855,045	-----	------
Roberts County	40,000	------	x2,671,554	-----	950
Robstown Ind. Sch. Dist.	25,000	------	1,416,940	-----	------
Rockdale (C), Milan County	42,500	600	x1,500,000	-----	2,073
Rockport (C), Aransas County	30,000	None	x1,210,231	x9.50	1,382
Rogers Independent Sch. D.	29,716	------	1,126,104	-----	------
Rosebud Ind. Sch. Dist.	35,000	None	y2,850,000	y5.00	------
Round Rock Ind. Sch. Dist.	29,000	------	881,370	-----	------
Runnels County	50,094	None	y9,865,520	-----	20,858
Sabine County	38,000	------	y4,368,213	y6.50	8,582
San Benito Ind. Sch. Dist.	55,000	2,000	1,030,000	y5.00	------
San Marcus, Hays County	69,500	------	2,790,000	-----	4,071
San Patricio County	119,000	------	y7,563,619	-----	7,307
San Patricio County Common School Dist. No. 1.	44,000	------	1,331,492	-----	------
San Saba Ind. Sch. Dist.	35,000	None	y1,859,785	y4.60	------
Scurry County	87,000	------	y6,412,067	y4.60	10,924
Seguin (C), Guadalupe Co.	67,000	------	2,358,892	-----	3,116
Seymour (C), Baylor County	31,000	------	------	-----	2,029
Sherman County	43,317	------	y3,461,088	y2.60	1,376
Smithville (C), Bastrop Co.	28,500	------	†956,380	-----	3,167
Snyder (C), Scurry County	44,800	1,000	x1,251,901	x6.50	2,514
Stamford School District.	65,000	1,000	y3,064,731	y5.00	------
Stamford (C), Jones County.	58,000	None	x2,500,000	x6.80	3,902
Stephenville (C), Erath Co.	40,500	------	x1,323,461	-----	2,561
Sterling County	45,000	------	y2,039,619	y5.80	1,493
Stonewall County	122,240	------	y4,094,515	y3.60	5,320
Sutton County	25,000	------	y3,243,011	y8.75	1,569
Swisher County	60,000	None	y4,757,485	y4.00	4,012
Tarrant Co. Com. S.D.No.57.	32,000	None	------	-----	------
Teague (C), Freestone County	89,000	------	1,955,000	-----	3,288
Terrell County	25,000	------	y3,761,029	-----	1,430
Tulia (C), Swisher County	27,000	------	935,274	-----	1,216
Upshur County	43,100	------	y6,414,109	y5.60	19,960
Uvalde Ind. Sch. Dist.	40,000	None	x3,200,000	x5.00	------
Van Alstyne (C), Grayson Co.	27,375	------	913,460	-----	------
Van Zandt County	48,000	------	y9,945,610	y5.30	25,651
Vernon (C), Wilbarger Co.	91,960	------	2,515,642	-----	3,195
Victoria (C), Victoria County	45,000	------	x1,700,000	-----	3,673
Victoria Ind. Sch. Dist.	57,000	------	4,148,772	-----	------
Waller County	61,995	------	y5,274,598	y5.50	12,138
Washington County	57,000	------	y11,186,739	y5.50	25,561
Weatherford, Parker County.	97,999	------	3,116,445	-----	5,074
Wharton County	75,359	------	y15,874,359	y4.70	21,123
Wharton Co. Rd. Dist. No. 1.	300,000	------	4,659,177	-----	------
Wharton (C), Wharton Co.	41,990	------	921,880	-----	1,505
Wheeler County	53,312	------	x4,281,020	y5.50	5,258
Whitewright (C) Grayson Co.	27,000	None	y1,100,000	†11.50	1,563
Wichita County	51,000	------	y21,431,015	y4.00	16,094
Wichita Falls Sch. Dist.	111,500	------	6,915,015	-----	------
Wilbarger County	90,000	None	y11,508,390	y4.50	12,000
Winnsboro (C), Wood Co.	49,000	------	994,182	-----	------
Wise County	70,000	------	y13,096,850	y4.50	26,450
Wolfe City (C), Hunt Co.	26,500	------	672,895	-----	1,402
Young County	60,000	None	y7,922,460	y6.50	13,657
Zavala County	44,999	------	y5,606,170	y4.00	1,889

(C) City. (T) Town. § 1911 figures. d 1912 figures. x 1913 figures.
y 1914 figures. † 1915 figures. * Net debt.

ISLAND TERRITORIES AND POSSESSIONS

HAWAII (TERRITORY OF).

L. E. Pinkham, Governor; C. J. McCarthy, 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.
4½s g'05 J-J $1,000,000c. Jan 2 1920
　(Subject to call after Jan 2 1910.)
4½s g'03 A-O　$850,000. Oct 1 1918
　(Subject to call after Oct 1 1908.)
3½s g '06 J-J 750,000c.... Jan 2 1921
　(Subject to call after Jan 2 1911.)
3½s '07 A-O $294,000c. Oct 1 1922.
　(Subject to call after Oct 1 1912.)
3½s'09 A-O $200,000c.. Oct 1 1924
　(Subject to call after Oct 1 1914.)
4s g '11 F-A$1,500,000c. Aug 1 1941
　(Subject to call after Aug 1 1931)
4s '12　M-S$1,500,000c Sept 3 1942
　(Subject to call beg. Sept. 3 1932.)
4s '15　M-S$930,000c...Sept 15 1945
　(Subject to call beg. Sept. 15 1935.)
Refunding Bds. (*Red. beg. in '10*).
4s g '05 A-O $600,000... Oct 4 1920
BOND. DEBT Apr 23 '15 $7,264,000
Sinking fund_____41,549
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.
4s g '04 Q-F $7,000,000.. Feb 1 1934
　(Subject to call after Feb 1 1914.)
Public Improvement Bonds.
4s g '05 Q-M $2,500,000. Mch 1 1935
　(Subject to call after Mar. 1 1915.)
4s g '06 Q-F $1,000,000r.. Feb 1 1936
　(Subject to call after Feb. 1 1916.)
4s f g '09 A O　1,500,000r Aug 1 1939
　(Subject to call after Aug 1 1919.)

BOND. DEBT Dec 1 '14$12,000,000
Sinking fund Dec 31 '13_　3,076,844
Total assessed val. 1913..264,714,801
　(No assessm'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.

Fructnoss Ramos, Mayor.

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.
4s g'11 Quar $125,000r... Jan 1 1941
　(Subject to call after Jan. 1 1921.)
BOND. DEBT Jan. 1915.. $125,000
Sinking fund_____10,000
Assess. val., real '13(½act)3,669,380
Tax rate (per $1,000) 1913_____$8.75

INT. is payable at U. S. Treas'y.

MANILA.

Dr. A. P. Fitzsimmons, Chairman Finance Committee.

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.*)
4s g '05 Q-M$1,000,000r ..June 1 '35
　(Subject to call after June 1 1915.)
4s g '07 Q-J $2,000,000r. Jan 2 1937
　(Subject to call after Jan 2 1917.)
4s g '08 Q-J $1,000,000r. Jan 2 1938
　(Subject to call after Jan 2 1918.)
BOND. DEBT Nov 4 '14..$4,000,000
Floating debt_____577,400

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 1914 (est.)____266,000

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. Only $141,000 of municipal bonds are held outside of the Insular Government, which will probably continue to absorb all such issues and issue refunding bonds to cover.

Road Bonds
4s g '07 J-J $600,000c ..Jan 1 '16-'27
4s g '10 J-J　425,000r... Jan 1 1927
　(Subject to call after Jan. 1 1920.)
San Juan Harbor Impt. Bonds
4s g '12 J-J $100,000c... Jan 1 1937
　(Subject to call beg. Jan 1 1922.)
4s g '14 J-J　200,000r... Jan 1 1939
　(Subject to call after Jan. 1 1924.)
4s g '15 J-J $200,000c... Jan 1 1940
　(Subject to call any int. date after Jan. 1 1925.)
Irrigation Bonds
4s g '09 J-J $2,700,000c.Jan 1 '16-33
4s g '13 J-J　1,000,000r Jan 1 '33-'43
4s g '14 J-J　700,000r. Jan 1 '44-'50
4s g '14 J-J　400,000.. Jan 1 '51-'54
Refunding Bonds.
4s '14 g J-J$655,000... Jan 1 '23-'53
Public Improvement Bonds.
4s '14 g J-J$1,000,000... Jan 1 1939
　(Subj. to call after Jan. 1 1925.)
BOND. DEBT Apr 30 '15 $7,980,000
Sinking fund Apr 30 '15__　616,696
Assess. val. Dec. 1914
　(about actual)_____$172,981,609
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.

§ The assessed valuation at Dec. 1914 ($172,981,609) shows a decrease of $8,928,903 from the previous valuation of $181,910,512. This is due to the fact that a reduction of 30% was made in the assessed valuation of all personal property connected with the manufacture of sugar to meet the low price of sugar for that year.

*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 irrigation loans will be ultimately provided for by assessments levied upon property benefited by irrigation projects.

ARECIBO.

A city in Porto Rico.
6s g '02 J-J $22,000c.... 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.
6s g '02 J-D $47,000... Jan 1 1922
　(Subject to call Jan 1 1912.)
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.
6s g '02 J-J $107,000c.... Jan 1 1922
　(Subject to call at any interest date)
BOND. DEBT Jan 1 '15_　$107,000
Ass'd val. 1914 (abt. act.)_31,189,334
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.

GENERAL INDEX.