

STATE AND CITY

SECTION

OF THE

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STATE AND CITY SECTION.

The State and City Section, issued semi-annually on the last Saturday of May and November, is furnished *without extra charge* to every annual subscriber of the Commercial and Financial Chronicle.

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PUBLISHERS' NOTICE OF CHANGE IN ISSUE OF THIS PUBLICATION.

Beginning with May 1917 the State and City Section will be issued in two parts. The first part, comprising the New England and the Middle and the Central States (the latter embracing Ohio, Indiana, Illinois and Michigan) will appear on the last Saturday of May, while the second part, comprising the rest of the country, will appear on the last Saturday of November.

This change is forced upon us by the constant addition to the number of municipal bond issues and the inability to compress the information concerning the same within the limits of a single number. Not only are the older and more important civic corporate bodies uninterruptedly putting out further bonded obligations, but many of the minor places, previously free from debt, have also entered the ranks of borrowing communities and are steadily creating new issues. Besides this, in the newer sections of the country where expansion and development are such noteworthy characteristics of affairs, new civil divisions are all the time springing into existence. The result is that the demands for additional space have outgrown our ability to provide for them in the customary way.

We have resorted to all sorts of devices to overcome the difficulty. We have increased the size of the publication, adding 32 pages within the last five years; we have had the whole publication reset in smaller type, and we have practiced elimination, abbreviation and condensation. All these have

proved serviceable expedients in their way, and yet all combined have not sufficed for the needs. In face of all of them we have been obliged to transfer a steadily augmenting number of municipalities to the list of "Additional Statements" at the end of each State. These "Additional Statements" comprise returns of municipal divisions for which we have been unable to make room in the body of the returns. They afford a very unsatisfactory way of presenting the figures, since only a single line is allowed for the data concerning each municipality. These "Additional Statements" ought all to be given in complete shape and appear in alphabetical order with the remaining returns for the different States.

Only a few years ago, by the employment of the methods above outlined, we had succeeded in doing away with practically all the "Additional Statements." To-day, such is the pressure for added space that in the present number of this publication we are carrying 382 "Additional Statements" in Ohio, 243 in Texas, and even 166 in New York, while for all the States combined we are carrying no less than 3,396 of such statements. To attempt to give detailed returns in place of the present partial returns for these 3,396 places and to include them along with the other returns in a single number of this Supplement, as has been the plan up to the present time, would so increase the size of the book as not only to make it unwieldy, but also so as, in all probability, to render it difficult, if not impossible, to obtain the present mail facilities for the same.

There seems no alternative, therefore, but to issue the Supplement in two parts, as above announced, and to assign a portion of the country to each part. This, therefore, is the plan we have now determined upon. In that way we shall be able to take care of immediate needs and hope also to provide for the growth of the country—for at least a few years to come. As for the remoter future, that is "upon the knees of the gods."

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.

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 1916; *second*, the changes in those details since June 30 1916 down to Nov. 1 1916; *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 third or fourth 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.

INTEREST-BEARING DEBT OUTSTANDING JUNE 30 1916.

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	\$633,485,850	\$2,773,700	\$636,259,550
Loans of 1908-18.....	June 13 1898.....	3%	Alt. Aug. 1 1908	F. M. A. & N.	198,792,660	47,350,240	16,595,220	63,945,460
Loan of 1925.....	January 14 1875.....	4%	Feb. 1 1925	F. M. A. & N.	162,315,400	101,318,000	17,171,900	118,489,900
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Aug. 1 1916	F. M. A. & N.	54,631,980	54,446,640	10,340	54,456,980
Panama Canal Loan.....	June 28 1902 & Dec. 21 1905.....	2%	Alt. Nov. 1 1878	F. M. A. & N.	30,000,000	29,650,620	224,380	29,875,000
Panama Canal Loan.....	Aug. 5 1909, Feb. 4 10 & Mch. 2 11.....	3%	June 1 1961	S. D. M. & J.	50,000,000	41,303,400	8,696,600	50,000,000
Postal Savings Bonds.....	June 25 1910.....	2 1/2%	*1931-35	Jan. & July	5,900,600	423,600	5,477,000	5,900,600
Postal Savings Bonds.....	June 25 1910.....	2 1/2%	*Jan. 1 1936	July & Jan.	4,390,000	410,000	3,980,000	4,390,000
Conversion Bonds.....	Dec. 23 1913.....	3%	1946	J. A. J. O.	7,307,100	6,547,340	759,760	7,307,100
One-year Treas. Notes.....	Dec. 23 1913.....	3%	1917	J. A. J. O.	938,000	858,060	79,940	938,000
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pacific railroads, as stated below.....					1,160,525,890	\$915,793,750	\$55,768,840	\$971,562,590

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

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1916.

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.....	22,050 00
Loan of 1904, matured Feb. 2 1904.....	15,050 00
Funded loan of 1907, matured July 2 1907.....	519,650 00
Refunding certificates, matured July 1 1907.....	12,060 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.....	901,390 26
Aggregate of debt June 30 1916 on which interest has ceased since maturity.....	\$1,473,100 26

DEBT BEARING NO INTEREST JUNE 30 1916.

	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.....	53,162 50
National Bank Notes.....		
Redemption account.....	July 14 1890.....	51,606,237 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.....	6,848,496 90
Aggregate June 30 1916 of debt bearing no interest.....		\$405,088,902 90

The foregoing shows that the Government debt on June 30 1916 was made up of (1) interest-bearing debt, \$971,562,590 of (2) debt on which interest has ceased, \$1,473,100 26, of (3) debt bearing no interest, \$252,109,877 27, making total gross debt, \$1,225,145,567 53; subtracting from the total the net cash balance in the Treasury (\$218,863,995 43) at the same date (June 30 1916), we have the net debt as it stood at the close of the last fiscal year, \$1,006,281,572 10. Since the close of June the changes in the various items of the *interest-bearing debt* have included a reduction of \$16,132,500 in the Consols of 1930, \$2,602,500 in the Series of 1906 Panama Canal Loan, \$974,400 in the Series of 1908, the issuing of \$8,453,900 Conversion Bonds, \$13,301,000 One-Year Treasury Notes and a decrease of \$1,138,800 Postal Savings Bonds, or a net increase of \$906,700, making the interest-bearing debt at this time \$972,469,290.

For later and future details of the debt, see the same as issued every month in the "Chronicle," the third 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 1916, and on Nov. 1 1916; *third*, the Pacific Railroad bonds, which are never included in the debt statements.

"FUNDED LOAN OF 1891" (Column 1) 4 1/2%, continued at 2%. The bonds of this issue were issued in exchange for the 4 1/2% 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% there were outstanding Nov. 1 1916, \$620,127,050.

"LOAN OF 1908-18."—(Column 11.) The bonds included under this head are an issue of \$198,792,660 3%. They were authorized by Act of June 13 1898 and are known as the "War Loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in "Chronicle" of June 13 1898, page 1108, inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupon in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The amount now outstanding (Nov. 1 1916) is \$63,945,460.

"FUNDED LOAN OF 1907" (Column 3) 4s. The Act of July 14 1870, authorized the issue of 1,000 million dollars of bonds at 4%, payable in coin of the present standard value at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds applied to redemption of outstanding 5-20s, par for par. Outstanding (Nov. 1 1916), \$618,600, included in debt upon which interest has ceased.

"REFUNDING CERTIFICATES" (Column 4).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4%, and convertible at any time, with accrued int., into the 4% bonds described in the Refunding Act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5%. On March 12 1879 the issue of these certificates and their exchange into 4% bonds were authorized, the certificates were to draw 4% interest from April 1 1879 and were convertible in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On Oct. 31 1879 the entire authorized amount had been reached, the maximum of the issue being \$40,012,750. Of these there were still outstanding on Nov. 1 1916 a total of \$11,880, included in debt bearing no interest.

"LOAN OF 1925."—(Column 9.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400, and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 8 1895 (published in the "Chronicle" February 9 1895, page 244), President Cleveland stated in substance that in pursuance of Section 3700 of the Revised Statutes, the details of an arrangement have this day been concluded whereby bonds authorized under the Act of July 14 1875, payable in coin at the pleasure of the United States after the first day of Feb. 1925, with interest at the rate of 4% per annum, to the amount of \$62,315,400, are to be issued for the purchase of gold coin amounting to a sum slightly in excess of \$65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than \$100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3 3/4% per annum. At least one-half of the gold to be obtained is to be supplied from abroad. Section 3700 of the revised Statutes is as follows:

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

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

"LOAN OF 1904."—(Column 6.) The Act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the Act of July 14 1870, for the purpose of redeeming 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% and in Nov. 1894 there were issued \$50,000,000 more for similar bonds for same purpose. The bonds matured Feb. 2 1904, and the amount outstanding Nov. 1 (\$13,050) is included on that date in "debt on which interest has ceased."

"PANAMA CANAL LOAN."—(Column 2.) The Act of June 28 1902, Section 8, supplemented by the Act of Dec. 21 1905 (for copy of the sections referred to, see "Chronicle" July 7 1906, page 12), authorizes the issue of \$130,000,000 of coupon or registered 2% bonds of the United States, or as much thereof as may be necessary, in denominations of \$20 or some multiple of that sum, redeemable in gold coin at the pleasure of the United States after ten years from the date of issue—\$84,631,980 of said bonds have been issued, of which \$80,755,080 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 1931, and interest is payable quarterly on the first days of Sept., Dec., March and June.

POSTAL SAVINGS BONDS.—(Column 8.) The Act of June 25 1910, authorized the issue to depositors with the United States under the Postal Savings Bank Law upon the surrender of all or any part of his deposits, of coupon or registered bonds of the United States bearing 2 1/4% interest, of the denominations of \$20, \$40, \$60, \$80, \$100 and multiples of \$100 and \$500. Under the Act \$8,245,100 of such bonds redeemable at various dates between July 1 1912 and July 1 1917 and payable between July 1 1931 and like date in 1936 and \$906,700 redeemable after Jan. 1 1917 and payable Jan. 1 1936 have been issued and are now outstanding.

ONE-YEAR TREASURY NOTES.—(Column 3a.) These Treasury Notes, as also the Conversion Bonds, are authorized by Section 18 of the Federal Reserve Act of 1913. We quote herewith the provision in full:

Upon application of any Federal Reserve bank, approved by the Federal Reserve Board, the Secretary of the Treasury may issue in exchange for United States two per centum gold bonds bearing the circulation privilege, but against which no circulation is outstanding, one-year gold notes of the United States without the circulation privilege, to an amount not to exceed one-half of the two per centum bonds, so tendered for exchange, and thirty-year three per centum gold bonds without the circulation privilege for the remainder of the two per centum bonds so tendered; provided, that at the time of such exchange the Federal Reserve bank obtaining such one-year gold notes shall enter into an obligation with the Secretary of the Treasury binding itself to purchase from the United States for gold at the maturity of such one-year notes an amount equal to those delivered in exchange for such bonds if so requested by the Secretary and, at each maturity of one-year notes so purchased by such Federal Reserve bank, to purchase from the United States such an amount of one-year notes as the Secretary may tender to such bank not to exceed the amount issued to such bank in the first instance in exchange for the two per centum United States gold bonds, said obligation to purchase at maturity such notes shall continue in force for a period not to exceed thirty years.

\$14,239,000 one-year notes have been issued and are now outstanding.

CONVERSION BONDS.—(Column 1a.) (See explanation under one-year Treasury Notes.) Of these bonds \$15,761,000 had been issued to Nov. 1. "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 details, "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 1850, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1878, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the refunding operations of that period began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1878 TO NOV. 1 1916.

Year.	1 "Funded Loan of 1891" 4 1/2%, contin'd at 2%.	3 "Funded Loan of 1907." 4%.	4 "Refunding Certificates." 4%.	5 "Loan of 1904." 5%.	9 "Loan of 1925." 4%.	10 "Navy Pen- sion Fund," 3%.	12 Old 6s and 7s Converted into 4s and 4 1/2s.	14 Total Interest-Bearing Debt.
1878, July 1	240,000,000 00	98,850,000 00	40,012,750 00					1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00					1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00					1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00					1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00					1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00					1,338,229,150 00
1884	250,000,000 00	737,661,700 00	290,000 00					1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00					1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00					1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00					1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00					950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00					829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00					725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,057,100 00
1894	25,364,500 00	559,618,400 00	58,990 00					635,041,890 00
1895	25,364,500 00	559,623,750 00	51,110 00	50,000,000				716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	31,157,700			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			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	19,910,350	134,994,200	97,515,660	445,940,750	931,070,340 00
1903		173,385,650 00	30,600 00	19,385,050	118,489,900	83,107,060	520,143,150	914,541,410 00
1904		156,593,150 00	29,080 00	7	118,489,900	77,135,360	545,909,050	895,157,440 00
1905	"Panama Canal Loan."	156,593,600 00	27,530 00	"Certificates of Indebted- ness."	118,489,900	77,135,360	545,909,050	895,158,340 00
1906	30,000,000 00	116,755,150 00	25,150 00	14,186,500	118,489,900	63,945,460	646,250,150	894,834,280 00
1907	84,631,980 00	36,126,150 00		5	118,489,900	63,945,460	646,250,150	897,503,990 00
1908	84,631,980 00			"Panama Canal Loan"	118,489,900	63,945,460	646,250,150	913,317,490 00
1909	84,631,980 00			2,035,700 00	118,489,900	63,945,460	646,250,150	915,353,190 00
1910	84,631,980 00			50,000,000 00	118,489,900	63,945,460	646,250,150	963,776,770 00
1911	84,631,980 00			30,000,000 00	118,489,900	63,945,460	646,250,150	965,706,610 00
1912	84,631,980 00			50,000,000 00	118,489,900	63,945,460	646,250,150	967,853,310 00
1913	84,631,980 00			3,389,120	118,489,900	63,945,460	646,250,150	969,799,090 00
1914	84,631,980 00			4,633,500	118,489,900	63,945,460	646,250,150	969,799,090 00
1915	84,631,980 00			6,441,600	118,489,900	63,945,460	646,250,150	971,562,590 00
1916, Nov. 1	\$15,761,000	\$14,239,000	50,000,000 00	8,245,100	118,489,900	63,945,460	620,127,050	972,469,290 00

Continued at 3 1/2%.

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

Year.	15 Debt on Which In- terest 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	2,085,441,600 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 35	1,819,650,154 23	75,018,695 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	353,740,891 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	176,592,433 25	1,377,362,653 89	47,014,133 00
1886	9,704,445 26	307,692,548 52	1,609,411,093 78	227,266,283 34	1,382,145,810 44	45,510,098 00
1887	1,151,190 26	333,885,110 37	1,581,492,825 63	206,323,950 21	1,375,168,875 42	41,786,529 50
1888	2,476,095 26	333,680,467 32	1,305,679,062 58	243,674,167 85	1,062,004,894 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	33,762,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	180,993,104 20	899,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,660 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,853 20
1893	2,094,080 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 00
1895	1,721,590 26	378,989,469 90	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	2,636,590 26	373,725,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	32,387,265 60
1897	1,346,880 26	375,081,712 64	1,226,793,712 90	240,137,936 16	986,655,776 74	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,745,062 90	205,657,570 76	1,027,087,492 14	34,387,408 80
1899	1,218,300 26	389,433,653 60	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	326,823,124 92	1,044,749,119 97	29,789,153 40
1902	1,280,860 26	395,680,156 63	1,328,031,356 80	358,574,115 85	969,457,241 04	27,542,945 50
1903	1,235,990 26	393,659,412 63	1,309,405,912 89	384,394,275 58	925,011,637 31	25,541,573 80
1904	1,979,320 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	385,825,609 58	1,282,357,094 84	292,490,322 87	989,866,771 97	24,177,350 20
1906	1,128,135 26	396,235,094 78	1,292,522,070 04	328,087,283 35	964,435,786 69	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	21,684,913 60
1908	1,130,015 26	426,050,397 28	1,327,600,402 54	389,557,993 16	938,042,409 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	250,490,185 79	1,046,449,783 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	1,343,838,605 16	316,263,807 88	1,027,574,797 28	22,787,079 40
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	368,729,629 90	1,338,235,400 16	310,978,390 60	1,027,257,009 56	22,851,497 60
1915	1,607,260 26	372,974,753 90	1,344,241,104 16	254,293,098 16	1,089,948,006 00	23,008,843 40
1916	1,473,100 26	4252,109,877 27	1,425,145,567 33	4218,863,995 43	1,066,251,572 10	23,084,635 90
1916, Nov. 1	1,469,810 26	4245,287,896 77	1,219,226,997 03	4138,664,555 27	1,080,562,441 78	23,305,397 40

Note 1.—The annual interest charge is computed upon the amount of

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND

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

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State of Maine.

TTS

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. *Jan. 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" or April 1895, page 9.
 At present the debt stands as follows:

Loans—	Interest	Outstanding	When Due	Principal
Name and Purpose.	Rate Payable.			
Bonds to University of Maine.....	r 5 J-D	June 1 1919	\$118,300	
Do do.....	r 4 J-J	July 1 1917	100,000	
Bond to Augusta State Hospital.....	r 4 J-J	July 1 1917	50,000	
Loan of 1869, not presented for payment.....			700	
Highway bonds, 1913.....	c 4 M-S	Sept 1 '17-'54	277,500	
Do do 1914.....	c 4 J-J	July 1 '17-'54	437,000	
Do do 1915.....	c 4g A-O	1918-1935	400,000	
		1934-1935	100,000	
		1917-1919	105,000	
Do do 1916.....	c 4g M-S	1920-1933	350,000	
		1934-1936	45,000	

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 1916.	Jan. 1 1915.	Jan. 1 1914.	Jan. 1 1913.
Bonded debt.....	\$1,522,000	\$1,061,500	\$569,000	\$269,000
On Jan. 1 1915 the assets of the State were as follows: Cash on hand, \$778,046; balance due on State taxes, \$1,887,001; securities, &c., \$169,649; total, \$2,834,696. The total liabilities of the State on Jan. 1 1915, including bonded debt, were \$4,833,562.				

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.....	366,132,329	85,647,793	451,780,119	5.00
1908.....	345,572,709	82,679,756	428,252,465	3.00
1906.....	316,053,787	78,679,203	394,732,990	2.50
1904.....	292,464,911	74,049,103	366,514,014	2.75

Years—	Total Val'u'n.	Tax rate.	Years—	Total Val'u'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. 768.

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 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, but 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 be 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, if they have jurisdiction over such railroads, or of the Bank Examiner of this State, 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 lieu of the foregoing certificate 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 the 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 the persons making such investigations and report may charge and collect in addition to any compensation now provided by law for their regular official duties, a reasonable compensation for such service and all expenses attendant thereon, including the employment of experts, the same to 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 any 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 a 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, sell 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 or 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 having a fixed maturity 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. The bank examiner may require any investment to be charged down to such sum as in his judgment represents its fair value. He may at any time call for a report of the financial condition of any corporation offering, or likely to offer, its bonds, stocks or notes to any savings bank in the State, or whose notes are held by any such savings bank, as much in detail as he may require, verified by the oath of such officers of such corporation as he may specify. He may communicate any such report, or an abstract thereof, to the officers, of any of said savings banks. If such report is not furnished the bank examiner within the time specified in his call therefor, or within such extension of time as he may grant, the

bonds, stocks and notes of such corporation shall thereupon cease to be a legal investment for savings banks under this section, and shall not again become a legal investment until a report in all respects satisfactory to the bank examiner is furnished. Any officer of a corporation who willfully makes a false report hereunder, and any officer, trustee, director, clerk or employee of a savings bank, trust company or loan and building association who willfully or knowingly undertakes in any manner to deceive or mislead the bank examiner, or any officer or representative of the State Banking Department, as to the true condition or value of any of the investments of such savings bank, trust company or loan and building association, or willfully conceals any material fact connected therewith, shall be punished by a fine not exceeding five hundred dollars or imprisonment not exceeding two years, or by both such fine and imprisonment.

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, and may deposit, subject to the approval of the bank commissioner, with such banks or banking associations, any securities received as collateral for time loans made to any person or corporation without the State.

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.

AUBURN.
 Auburn is in Androscoggin County.
 Inc. Feb. 22 1869. City owns railroad stock paying 6%; par value \$75,000. Population 1910, 15,064.
 Webster Grammar School.
 48 '15 J-J \$50,000. July 1 '35-'40
 48 '16 J-J 50,000. Jan 1 '46 & '51
Sewer Bonds.
 48 '11 J-J \$24,000. Jan 1 1921
City Bonds.
 48 J-J \$15,000. July 1 1917
 3 3/8 J-J 15,000. July 1 1920
 48 J-J 10,000. June 1 1922
 48 J-J 4,500. Jan 1 1925
Refunding Bonds.
 3 1/2 J-J \$15,000. Jan 1 1922
 3 1/2 J-J 25,000. July 1 1923
 3 1/2 '04 J-J 25,000. July 1 1924
 3 1/2 '05 J-J 15,000. July 1 1925
 3 1/2 '06 J-J 18,000. July 1 1926
 48 '10 J-J 10,000. July 1 1930
 48 '11 J-J 13,000. July 1 1931
 48 '12 J-J 70,000. July 1 1932

Refunding Water Bonds.
 3 1/2 '05 J-J \$88,700. July 1 1925
 BOND, DEBT May 1916 \$462,700
 Temp'y loans (city notes) 40,000
 City water debt (included) 88,700
 Sinking fund 28,399
 Assessed valuation, real 9,195,715
 Assessed val. personal 1,830,292
 Total val. '15 (80% act.) 11,026,007
 Tax rate (per \$1,000) 1915—\$.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.
 48 '12 J-J \$18,800. June 1 '17-'22
High School Bonds.
 48 '09 J-D \$9,000. June 1 '17-'18
Road Improvement Bonds.
 48 '08 F-A \$40,000. Feb 1 1913
 48 '04 A-O 65,000. Feb 1 1919
Funding Bonds.
 3 1/2 M-S \$40,000. Sept 1 1924
Refunding Bonds.
 48 '87 F-A \$16,000. Feb 15 1917
 48 '15 F-A 45,000. Feb 15 '37-'39
 48 '15 F-A 16,000. Feb 15 1940
Refunding Imp. Bonds.
 48 '09 F-J \$40,000. Feb 1 1924
 48 '11 J-J 30,000. Jan 2 1936
 48 '16 F-A 16,000. Feb 15 1941
 BOND, DEBT Oct 9 '18—\$337,100
 Sinking funds 19,834
 Assess. val. '16 (2-3 act.) 8,604,353
 Tax rate (per \$1,000) 1916—\$.26.00
 Population in 1910—13,211
 INT. at Old Colony Tr. Co., First Nat. Bk., Boston, and city treasury.

AUGUSTA WATER DISTRICT.
 48 '04 F-A \$700,000 g. Aug 1 1934
 BOND, DEBT Oct 5 1916 \$700,000
 Sinking fund 110,112
 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 1834. Bonds non-taxable in Maine. Pop'n 1910, 24,803; 1915, 26,000.
Municipal Purpose Bonds.
 48 '11 F-A \$250,000. Aug 1 1931
Refunding Bonds.
 48 '08 F-A \$125,000. Aug 1 1928
 48 '12 M-N 30,000. Nov 2 '17-'22
 48 '14 M-N 90,000. Nov 2 '17-'34
Funding Bonds.
 48 '16 J-J \$195,000. Jan 1 '20-'30
Water Bonds.
 48 '10 F-A \$10,000. Aug 1 1917
Refunding Water Bonds.
 48 '05 J-J \$500,000. July 1 1935
 BOND, DEBT Aug 31 '16 \$1,210,000
 Floating debt 47,542
 Cash on hand 68,214
 Water debt (included) 520,000
 Water sinking fund 79,075
 Assessed val. '16 (80% act.) 25,024,220
 Tax rate (per \$1,000) 1916—\$.23.00
 INT. at Merchants Nat. Bank, Boston, or by City Treasurer.

CITY PROPERTY.—Real estate and personal property owned by city is valued at \$3,175,335. Incl. water-works estimated at \$1,750,000.

BATH.
 Bath is in Sagadahoc County.
 Town Incorp. Feb. 17 1781; city, June 4 1847. Population 1910, 9,396.
Sidewalk Bonds.
 48 '16 J-J \$20,000. July 1 1936
School Bonds.
 48 '15 F-A \$26,000. July 31 1925
Refunding Bonds.
 48 '07 J-J \$30,000. July 1 '17-'19
 48 '11 J-D 16,000. June 1 1941
Sewer Bonds.
 48 '07 J-J \$50,000. Jan 1 1927
Funding Bonds.
 48 '07 J-J \$10,000. Jan 1 1927
 BOND, DEBT Oct 11 '16 \$246,000
 Floating debt 5,250
 Assess. val. (2-3 act.) '16 6,591,353
 Tax rate (per \$1,000) 1916—\$.27.00
 INT. in Boston at First Nat. Bk. and Old Colony Trust Co.

BATH WATER DISTRICT.
 This district is in Sagadahoc County.
 48 '16 J-J \$560,000. Jan 1 1946
 TOTAL DEBT Oct 7 1916 \$560,000
 INT. at Merch. Nat. Bk., Boston.

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.
 48 '09 F-A \$477,000. Aug 15 1918
 48 '09 M-N 115,000. Nov 1 1929
 TOTAL DEBT Oct 1916—\$590,000
 Floating debt 5,000
 Assess. val. '16 (abt. act.) 3,197,927
 Total tax (per \$1,000) 1916—\$.25.00
 Population in 1910—4,818
 INTEREST payable at Belfast and First Nat. Bank, Boston.

BIDDEFORD.
 City is in York County. Inc. 1855.
Streets and Sidewalks.
 48 '14 F-A \$15,000. Aug 1 '17-'19
 48 '15 M-N 50,000—1920-1929
 48 '16 M-N 25,000—1930-1934
Sewer Bonds.
 48 '13 J-J \$35,000—1917-1923
 48 '14 M-N 25,000—1924-1928
 48 '16 25,000—1929-1933
Refunding Bonds.
 48 '07 J-J \$15,000. July 1 1917
 48 '00 M-N 15,000. May 1 1929
 3 1/2 '01 J-J 25,000. July 1 1921
 3 1/2 '05 M-N 50,000. May 1 1925
 48 '14 M-N 50,000. May 15 1939
 48 '15 M-N 25,000. May 1 1935
 BOND, DEBT Oct. 11 '16 \$395,000
 Assess. val. (3-5 act.) '15 9,135,000
 Tax rate (per \$1,000) 1916—\$.24.00
 Population in 1910—17,079
 INT. at City Treas. office in Biddeford or Second Nat. Bank, Boston.

BREWSTER.
 This city is in Penobscot County. Incorp. as a city Feb. 8 1899.
Funding Bonds.
 48 '01 M-N \$30,000—1921
 48 '05 A-O 27,000—1925
 48 '09 M-S 30,000—Sept 1 1929
 48 '12 M-S 12,000—1917-1922
 BOND, DEBT Oct 11 '16 399,000
 Floating debt 3,000
 Assess. val. '16 (2-3 act.) 2,703,510
 Total tax (per \$1,000) 1916—\$.29.00
 Population in 1910—5,667
 INT. at Merch. Nat. B., Boston.

BRUNSWICK VILLAGE.
 This village is in Cumberland County. Incorp. in 1893. Pop'n 1910, 6,321.
Sewer Bonds.
 48 J-J \$86,000
 BOND, DEBT Nov 6 '16 886,000
 Assessed valuation 1916—3,419,128
 Tax rate (per \$1,000) 1916—\$.27.00
 INT. at Merch. Nat. Bk., Boston.

BRUNSWICK AND TOPSHAM WATER DISTRICT.
Supplies Brunswick and Topsham with water. Incorp. Mar. 11 1903.
4 1/2 g '06 J-J \$22,000....Jan 1 1921
(250,000)Jan 1 '26 & '38
4 1/2 g '09 J-J *42,000....July 1 1936
4 1/2 g '12 J-J *46,000....July 1 1942
4 1/2 g '15 J-J *20,000....July 1 1942
BOND. DEBT Oct 10 1916 \$380,000
Sinking fund.....44,956
Assess val. (Brunswick '16 4,120,142
uatop. Topsham '15-1,507,120
Tax per Brunswick 1916.....\$21.90
\$1,000 Topsham 1915.....21.50
* Tax-free. †Taxable.
INT. at Old Colony Tr. Co., Boston.

CALAIS.
This city is in Washington County.
Inc. 1851. Population 1910, 6,116.
Building Bonds.
4 1/2 J-D \$13,000....Dec 1 1926
Refunding Bonds.
4 1/2 J-D \$85,000....Dec 1 1926
BOND. DEBT Oct 17 '16...\$98,000
Floating debt.....7,000
Assessed valuation 1916...2,843,885
Tax rate (per \$1,000) 1916.....\$25.00
INT. at Nat. Shawmut Bank, Bos.

CARIBOU.
This town is in Aroostook County.
Inc. 1859. Population 1910, 5,377.
Sch. 4 1/2 M-N \$325,000....1928
Bdr 3 1/2 J-J 18,000....1920
RR 4 1/2 J-D 14,000. 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 bonds marked (z) at
Androscoggin Sav. Bank, Lewiston;
(y) at Old Colony Tr. Co., Boston;
(x) at Merrill Trust Co., Bangor.

CUMBERLAND COUNTY.
Portland is the county seat. Inc.
1760. Population 1910, 112,014.
Bridge Bonds.
4 1/2 '15 M-N \$250,000....May 1 1935
4 1/2 '15 A-O 200,000....Oct 1 1935
County Farm Bonds.
4 1/2 '14 P-A \$25,000....Feb 1 1929
4 1/2 '14 J-J 25,000....July 1 1950
Court-House Bonds.
3 1/2 J-J \$50,000....1921 & 1922
3 1/2 '09 J-J 200,000....July 1 1924
BOND. DEBT Jan 1 '16 \$1,250,000
Sinking fund.....121,538
Total assessed val. 1915, 208,391,529
County tax (per \$1,000) 1915...\$1.20
INT. at County Treasurer's office.

E. LIVERMORE WATER DIS.
4 1/2 '09 P-A \$150,000....Feb 1 1929
BOND. DEBT Nov 9 '16...\$150,000
Assessed valuation 1916...1,795,897
Tax rate (per \$1,000) 1916.....\$24.00
INT. at Eliot Nat. Bk., Boston.

EASTPORT.
This city is in Washington Co. Inc.
Mar. 3 1893. Pop'n 1910, 4,961.
Refunding Bonds.
4 1/2 '07 J-J \$25,000....July 1 1937
4 1/2 A-O *2,000....April 1 1917
School Bonds.
3 1/2 J-D \$15,000....Dec 1 1919
4 1/2 '15 J-J \$24,000....Jan 1 '25-'35
BOND. DEBT Apr 5 1916 \$66,000
Assessed val. '15 (2-3 act.) 1,857,450
Tax rate (per \$1,000) 1915.....\$30.00
INT. on bonds marked (y) at
Frontier Nat. Bank; (x) First Nat.
Bk., Bos.; others at Eastport Sav. Bk.

EDEN.
This town is in Hancock County.
Inc. Feb. 23 1796. Pop'n '10, 4,441
Town-Hall Land Bonds.
4 1/2 '99 J-J \$2,500....July 1 '1917
Funding Bonds.
4 1/2 '99 J-J \$10,500....July 1 '17-'18
4 1/2 '15 M-S 45,500....Sept 1 1925
School Bonds.
4 1/2 '07 M-S \$45,000....Mch 1 '17-'25
4 1/2 '09 M-S 30,000....Sept 1 '20-'25
4 1/2 '12 M-S 21,000....Apr 1 1928
Park Bonds.
4 1/2 '12 M-S \$21,000....Sept 1 1927
4 1/2 '16 A-O 10,000....Oct 1 1926
Engine-House Bonds.
4 1/2 '11 A-O \$17,500....Oct 1 '17-'23
BOND. DEBT Oct 1916...\$202,500
Assess. val. '16 (2-3 act.)...6,896,790
Tax rate (per \$1,000) 1916.....\$32.50
INT. payable at Bar Harbor.

ELLSWORTH.
This city is in Hancock County.
Inc. in 1869. Population 1910, 3,549.
War Debt (Int. at Treas. Office).
4 1/2 J-D \$58,000....June 1 '17-'33
BOND. DEBT Oct 12 '16...\$31,638
Floating debt.....31,828
Assessed valuation 1916...2,238,873
(Assessment about 1/4 to 4-5 act.)
Tax rate (per \$1,000) 1916.....\$25.50

FARMINGTON.
This village, which is part of the
town of the same name, is in Franklin
County. Inc. 1869. New charter
Jan. 1911. Pop'n 1910, 1,240.
Water-System Ext. Bonds.
4 1/2 '14 M-N \$40,000....May 1 1944
Water Refunding Bonds.
5 1/2 '10 J-J \$35,000....Jan 1 1932
4 1/2 '10 A-O 30,000....Apr 1 1926
(Subject to call.)
BOND. DEBT Oct 1916...\$105,000
Assessed valua. (real)...1,504,180
tion 1915.....personal...492,360
Tax rate (per \$1,000) 1915.....\$20.00
INT. at Franklin Sav. Bank and
First Nat. Bank, Farmington.

GARDINER.
This city is in Kennebec County.
Incorp. in 1844. Commission govern-
ment adopted Sept. 12 1911.
Refunding Loans.
3 1/2 '07 A-O \$9,000....Oct 15 1919
4 1/2 '08 A-O 76,000....Apr 16 1933
BOND. DEBT Nov. 1916...\$85,000
Sinking fund.....200
Assess. val. '16 (abt. act.) 3,720,833
Tax rate (per \$1,000) 1916.....\$23.00
Population in 1910.....5,311
INT. at First Nat. Bank, Boston.

GARDINER WATER DISTRICT.
4 1/2 J-J \$209,500....Jan 1 1934
4 1/2 '14 J-J 75,000....July 1 1944
BOND. DEBT Oct 1 1916...\$284,500
Sinking fund.....\$3,525
Assessed valuation 1916...3,720,833
Tax rate (per \$1,000) 1916.....\$23.00
INT. at Maine Tr. & Bkg. Co.,
Gardiner.

HALLOWELL.
This city is in Kennebec County.
Inc. 1850. Population 1910, 2,864
Refunding 1893.
4 1/2 M-N \$6,000....Nov '17-'22
Water Bonds.
4 1/2 '08 J-J \$50,000....Jan 1 1918
BOND. DEBT Oct 1 1916...\$50,000
Floating debt.....20,700
Sinking funds.....35,500
Tax val. '16 (abt. act.)...1,751,330
Total tax (per \$1,000) 1916.....\$23.00
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.
4 1/2 J-D \$27,000....Dec 1 1934
Refunding Bonds.
4 1/2 '10 M-N \$32,000....Nov 1 1930
4 1/2 A-O 10,000....Oct 1 1918
3 1/2 J-D 37,000....Dec 15 1920
Water Bonds.
3 1/2 M-N \$16,000....May 1 '17-'32
3 1/2 M-N 17,000....May 1 1932
(Subject to call May 1 1918.)
School Bridges, Town Imp. Bds.
4 1/2 M-N \$10,000....Nov 1 1931
4 1/2 A-O 20,000....Apr 1 1917
BOND. DEBT Oct 1916...\$169,000
Sinking funds.....2,000
Assess. val. '16 (3/4 actual) 3,551,477
Tax rate (per \$1,000) 1916.....\$28.00
Population in 1910.....5,845
INT. at First Nat. Bank, Boston.

KENNEBEC COUNTY.
Augusta is the county seat.
- \$ '07...\$50,000
Funding Bonds.
4 1/2 '10 P-A \$20,000....Aug 1 1930
BOND. DEBT Oct 1916...\$70,000
Assessed valuation 1914...38,136,324
Tax rate (per \$1,000) 1914.....\$1.61
Population in 1910.....168,583
INT. at 1st Nat. Bank, Boston,
or Augusta Trust Co

KENNEBEC WATER DISTRICT.
The city of Waterville and the vil-
lage of Fairfield are in this district.
Population served by district, 18,000.
Post office address, Waterville.
3 1/2 J-M M-N \$800,000 May 1 '20 & '25
4 1/2 '10 M-N 60,000....May 1 1935
4 1/2 '15 M-S 100,000....Mar 1 1928
BOND. DEBT Apr 12 '16...\$950,000
Sinking funds.....116,824
Total valuation 1915.....9,294,963
INT. at Nat. Shawmut Bk., Boston.

KITTERY WATER DISTRICT.
This district is located in the town
of Kittery, York County, and sup-
plies water to about 5,000 inhabitant's.
BOND. DEBT Apr 8 1916...\$182,000
Floating debt.....25,500
INT. at Old Colony Tr. Co., Bos.

LEWISTON.
This city is in Androscoggin
Co. Inc. in 1863. Pop'n '10, 26,247
City Building Bonds.
3 1/2 J-J \$185,000....July 1 1931
Ref. Bds. (Int. at 1st N. Bk., Bos.)
4 1/2 J-J \$80,000....July 1 1924
4 1/2 J-J \$1,000....Jan 1 1930
4 1/2 J-J 100,000....July 1923
4 1/2 '07 A-O 174,000....1937
4 1/2 A-O 100,000....1927
4 1/2 '13 J-J 100,000....July 1 1933
Water (Int. at 1st N. Bk., Boston.)
5 1/2 A-O \$200,000....Oct 1 1917
BOND. DEBT Mar 1 '16...\$990,500
Notes outstanding.....222,396
Sinking funds.....248,207
Water sinking fund (incl.) 2,905
Assessed val. 1915.....18,907,701
Tax rate (per \$1,000) 1915.....\$19.20
CITY PROPERTY.—The prop-
erty of this city is valued at \$2,021,-
326, incl. among other things stock
of the Lewiston & Auburn Branch
RR. valued at \$225,000, and water-
works valued at \$933,119.

LIBSON.
Town in Androscoggin Co. Inc.
June 22 1799. Population '10, 4,116.
Water Bonds (Tax-exempt).
4 1/2 '09 A-O \$74,000....Oct 1 1929
BOND. DEBT Oct 1916...\$74,000
Floating debt.....37,963
Sinking fund.....7,907
Assessed valuation 1916...2,869,835
Tax rate (per \$1,000) 1916.....\$20.20
INT. at Old Colony Tr. Co., Bos.

MADISON WATER DISTRICT.
This district (P. O. Madison) is in
Somerset County.
4 1/2 '16 M-S \$200,000....1921-1946
(One cent every 5 years.)
TOTAL DEBT Oct 1916...\$200,000
Assessed valuation 1916...1,755,241
INT. payable in Boston.

OAKLAND.
This town is in Kennebec County.
Refunding Bonds.
4 1/2 '15 A-O \$25,000....1920
BOND. DEBT Oct. 9 1916...\$30,000
Floating debt.....4,000
Assessed valuation 1916...1,008,535
Tax rate (per \$1,000) 1916.....\$28.50
Population in 1910.....2,257

OLD TOWN.
This city is in Penobscot County.
Incorp. as a city Mch. 30 1891.
Refunding and Funding Bonds.
3 1/2 '01...\$310,000....Aug 1 1921
4 1/2 '98...14,500....July 1 1918
3 1/2 '01...215,000....Nov 1 1921
4 1/2 '08 J-D 605,000....June 1 1928
BOND. DEBT Oct 1916...\$104,500
Temporary loan notes.....31,500
Assessed valuation 1915...3,428,449
Tax rate (per \$1,000) 1915.....\$27.00
Population in 1910.....6,317
INT. on bonds marked (a) at
Merrill Tr. Co., Bangor; (z) at Mer-
chants' 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.
School Building Bonds.
4 1/2 g '07 P-A \$300,000 Aug 1 '17-'22
Funded Debt Bonds.
3 1/2 g '02 J-J \$300,000 & r. July 1 1932
3 1/2 g '05 M-S \$90,000 & r. Mch 1 1920
4 1/2 '09 P-A 245,000....Aug 1 1929
4 1/2 '12 J-J 350,000....July 1 1932
4 1/2 '13 M-S 200,000....Mch 1 1963
4 1/2 '14 M-S 200,000....Sept 1 '24-'43
City Hall Bonds.
4 1/2 '11 A-O \$1,000,000 Apr 1 '26-'45
CITY OF DEERING BONDS.—
Annexed Feb. 6 1899.
High School Bonds.
4 1/2 '98 M-N \$19,000....May 1 1918
4 1/2 '99 J-D 19,000....June 1 1919
Sewer Bonds.
4 1/2 '07 J-D \$20,000....June 1 1917
Forest Avenue Bonds.
4 1/2 '08 J-D 17,000....Feb 1 1919
4 1/2 '08 J-D 6,000....June 1 1918
Refunding Bonds.
4 1/2 '07 A-O \$11,500....Apr 1 1917
INTEREST on all the issues ex-
cept the registered bonds is payable
in Boston at First Nat. Bank and at
the Casco Mercantile Tr. Co. in
Portland.
TOT. DEBT, SINK FUND, &c.:
Oct. 1916. Oct. 1915.
Bonded debt...\$2,530,500 \$2,900,500
Other obligns 721,505 289,129
Assets.....200,920 322,680

Net debt...\$3,291,085 \$2,867,049
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, \$18,070. Bor-
rowing capacity Oct. 1916, \$141,335.
ASSESSED VALUATION.
1916. 1912. 1905.
R. E. 52352 250 48079 525 35600 350
Per l 21512.613 19013.743 15425.655
Tot. 73884.863 67093.268 51026.005
Tax per M 22.00 21.20 21.20
POPULATION.—In 1910, 55,751;
in 1900, 50,145; in 1890, 36,425.

PORTLAND BRIDGE DISTRICT.
This district comprises the entire
cities of Portland and South Portland
and was organized in 1905 to build
Vaughan's Bridge, connecting the
two cities. The entire property of
the two cities is liable in proportion
to assessed valuation.
3 1/2 J-J \$216,000....July 1 '17-'45
BOND. DEBT Oct 1 1916...\$310,000
INT. at First Nat. Bank, Boston,
and at Fidelity Trust Co., Portland.

PORTLAND WATER DISTRICT.
Water Bonds.
4 1/2 '15...\$200,000....Jan 1 1935
Funding Bonds.
4 1/2 '08 J-D \$300,000....Dec 1 1928
4 1/2 '14...100,000....Mar 1 1934
4 1/2 '15...200,000....Jan 1 1935
4 1/2 '16...150,000....Apr 1 1936
BOND. DEBT Oct 1916...\$3,550,000
District bonds (assumed) 1,815,000
Water Co bds (assumed) 1,815,000
Water sinking fund.....639,961
NET DEBT Oct 1916...5,365,000
INT. on bonds marked (y) at
Fidelity Tr. Co., Portland; (t) at Old
Colony Tr. Co., Boston, or U. S.
Tr. Co., Portland.

ROCKLAND.
This city is in Knox County. Inc.
in 1854. Bonds are tax-free.
Refunding (Int. at Treas. Office).
3 1/2 J-J \$32,500....Feb 1 1917
3 1/2 J-J 50,800....July 1 '18 & '19
3 1/2 '05 J-J 20,850....July 1 1920
3 1/2 J-J 40,300....1921
(Subject to call after 7 years.)
4 1/2 '07 J-J \$13,000....July 1 1922
(Subject to call at any time.)
4 1/2 J-J...25,000....1923
3 1/2 J-J...16,500....1924
4 1/2 J-J...25,000....1925
4 1/2 J-J...13,000....1927
BOND. DEBT Oct 1916...\$237,000
Floating debt.....75,635
Total valuation 1916...5,397,729
Tax rate (per \$1,000) 1916.....\$27.00
Population in 1910.....8,174

RUMFORD.
This town is in Oxford County.
BOND. DEBT Jan 1916...\$109,500
Assessed valuation 1915...4,744,395
Tax rate (per \$1,000) 1915.....\$22.00
Population in 1910.....6,777

SACO.
This city is in York County. Inc.
Feb. 13 1867. Population '10, 6,583.
Refunding Bonds.
4 1/2 J-J \$30,000....Dec 1 '17-'23
3 1/2 J-D 11,000....Nov '17-'30
3 1/2 J-J M-N 14,000....Nov '17-'30
3 1/2 J-J M-S 15,000....Aug 31 1921
4 1/2 '07 A-O 26,000....Oct 1 '17-'42
3 1/2 '09 M-S 11,000....Sept 1 '17-'39
4 1/2 '14 A-O 50,000....Apr 1 1939
BOND. DEBT Oct 1 '16...\$161,000
Assess. val. (2-3 act.) '16...4,515,999
Tax rate (per \$1,000) 1916.....\$23.50
INT. at York Nat. Bank, Saco.

SANFORD.
This town is in York County.
School Bonds.
3 1/2 J-J M-S \$4,000....\$2,000 yrly
Sewer Bonds.
3 1/2 J-D \$54,000....\$2,000 yrly
Municipal Bonds.
4 1/2 J-D \$50,000....Dec 1 '24-'33
BOND. DEBT Jan 31 '16...\$108,000
Floating debt.....28,592
Assess. val. (80% act.) '15 4,719,425
Tax rate (per \$1,000) 1916.....\$23.00
Population 1910.....9,049
INT. on 3 1/2 J payable in Sanford
on 4s in Portland.

SKOWHEGAN.
This town is in Somerset County.
High School Bonds.
4 1/2 '15...\$29,000....1917-1930
BOND. DEBT Feb 1914...\$75,000
Floating debt.....47,055
Assessed valuation 1915...4,094,901
Population in 1910.....5,341

SOUTH PARIS.
This village is in Oxford County.
Water-System Bonds.
4 1/2 '09 A-O \$68,000....Oct 1 1929
BOND. DEBT Oct 1916...\$68,000
Floating debt.....2,000
Assess. val. (70% act.) '16...796,530
Tax rate (per \$1,000) 1916.....\$5.40
Population in 1910.....1,642
INT. payable at Paris Trust Co.

SOUTH PORTLAND.
This city is in Cumberland Co.
BOND. DEBT Feb. 1 1916 \$185,950
Floating debt.....7,000
Assessed valuation 1915...4,763,361
Tax rate (per \$1,000) 1915.....\$23.80
Population in 1910.....7,471

WASHINGTON COUNTY.
County seats are Machias and
Calais. Incorp. in 1789.
Washington Co. RR. Bonds.
4 1/2 '93 J-J \$475,000....Jan 1 1928
(Subject to call Jan. 1 1923.)
BOND. DEBT Oct 1 1916 \$475,000
Other debt.....10,000
Resources (including cash) 10,000
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.
Street Bonds.
4 1/2 '16 A-O \$12,000....Oct 1 1936
Funding Bonds.
4 1/2 M-S \$80,000....Sept 1 '31-'34
4 1/2 '07 J-J 35,000....July 1 1927
3 1/2 '05 M-S 35,000....Sept 1 1935
4 1/2 '07 J-J 20,000....July 1 1917
4 1/2 '09 P-A 9,000....Aug 1 1929
Refunding Bonds.
3 1/2 J-J P-A 30,000....Feb 1 '24-'26
4 1/2 '09 J-J 105,000....July 1 1939
3 1/2 J-J M-S 50,000....Sept 1 '23-'27
4 1/2 P-A 30,000....Feb 1 '37-'39
BOND. DEBT Apr 10 '16...\$304,000
Assess. val. '15 (2-3 act.)...8,068,493
Tax rate (per \$1,000) 1915.....\$23.00
Population in 1910.....11,458
INT. at First Nat. Bk., Boston.

WESTBROOK.
Westbrook is in Cumberland Co.
Inc. Mch. 1891. Pop'n '10, 8,231.
4 1/2 '10...\$30,000.....
Paving Bonds.
4 1/2 '12 M-S \$18,000....Sept 1 '17-'22
Refunding Bonds.
4 1/2 J-J \$20,000....Jan 1 1917
4 1/2 J-D 24,000....June 1 1918
4 1/2 '07 J-J 15,000....Apr 1 1922
4 1/2 J-J 15,000....Jan 15 1926
4 1/2 '11 J-D 24,000....June 20 '21-'32
(1,000....June 20 1933
4 1/2 '14...45,000....Aug 15 1934
4 1/2 '15...25,000....Jan 1 1935
BOND. DEBT May 1916...\$190,000
Note debt.....29,500
Assess. val. '15 (abt. act.) 5,694,555
Total tax rate (per \$1,000) '16 \$23.00
INT. at Old Colony Trust Co.,
Boston, 1st Nat. Bk., Bos., West-
brook Tr. Co. and Canal Nat. Bank,
Portland.

YARMOUTH.
This town is in Cumberland Co.
Inc. 1849. Population 1910, 2,358.
Water and Sewer Bonds.
4 1/2 P-A \$32,500....1917-1926
BOND. DEBT June 30 '16...\$36,500
Other liabilities.....6,800
Resources.....19,840
Total assessed val. 1915...1,478,958
Tax rate (per \$1,000) 1914.....\$22.70
INT. at Fidelity Tr. Co., Portland

ADDITIONAL STATEMENTS.

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

* Total debt. † 1915 figures. § 1916 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.

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.

Table with columns: Name and Purpose, Interest, Principal, Outstanding. Lists various bonds like Sanatorium bonds of 1909, Highway bonds of 1909, etc.

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 3 1/2% and under are exempt when held by savings banks and citizens of New Hampshire.

Table with columns: Sept. '16, Sept. '15, Sept. '14, Sept. '13. Shows total funded debt, trust funds, floating debt, and total debt.

ASSESSED VALUATION.—The State's total assessed valuation has been as below. The average tax rate for 1916 (per \$1,000) is \$1.30.

Table with columns: Years, Assessed Val., Years, Assessed Val., Years, Assessed Val. Shows valuation data for 1916, 1915, 1914, 1912, 1911, 1910, 1909.

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 the savings banks and trust companies, insurance capital, railroads, building and loan associations, telegraph and telephone companies, parlor car and express companies.

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.

Table with columns: 1910, 1900, 1890, 1880. Shows population data for various years.

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

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

The above is an amendment to the constitution which was ratified in 1877. The amendment would appear to be intended as a complete stoppage to municipal loaning of money or credit to railroad and industrial corporations.

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.

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 extended, but never beyond 20 years from time of issue.

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 sec. In case bonds be made subject to call, they must contain statement to that effect as given in Act.

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 to bonds owned and held by citizens of said city, town, precinct or village district.

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.

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.

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. Incorporated Feb. 6 1897. New city charter was adopted by the voters May 11 '09.

Table listing various bonds for Berlin, including Union School District Bonds, Refunding Bonds, School House & Fire Sta. Bonds, etc.

BOSCAWEN. This town is in Merrimack County. Incorporated in 1892. Population 1910, 1,240.

Table listing various bonds for Boscawen, including Water Bonds, Refunding Bonds, etc.

CARROLL COUNTY. Court-House Bonds. TOTAL DEBT June 30 '16. \$65,926.

CLAREMONT. This town is in Sullivan County. Inc. 1764. Population 1910, 7,529.

Table listing various bonds for Claremont, including Water Bonds, Refunding Bonds, etc.

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

Table listing various bonds for Concord, including Bridge Bonds, Sewer Bonds, Penacook Sewer Bonds, etc.

DEBBY. This town is in Rockingham Co. Inc. 1827. Population 1910, 5,123.

DOVER. This city is the county seat of Strafford County. Incorporated in 1855. Population 1910, 13,247.

DOVER (Continued).
 Water-Works Notes.
 3 1/2% J-J \$140,000-Apr 2 '17-'27
 3 1/2% F-A 60,000-1917-1927
 Bonds past due, \$10,000; int. ceased.
 BOND, DEBT Oct 7 '16- \$400,000
 Floating debt- 20,000
 Assess. val. '16 (4-5 act.) 10,887,400
 Tax rate (per \$1,000) 1916- \$19.50
 INT. on bonds marked (z) at
 First Nat. Bank, Boston; others at
 Shawmut Nat. Bank, Boston.

EXETER.
 This town is in Rockingham Co.
 Incorp. 1638. Pop'n 1910, 4,897.
 Street (Int. at Exeter Bank Co.)
 4 1/2% M-S \$34,000- \$2,000 yly
 Seminary (Int. at Exeter Bank Co.)
 4 1/2% 09 J-J \$81,000- \$1,000 yly
 BOND, DEBT May 20 '16- \$120,000
 Floating debt- 21,616
 Cash on hand- 12,713
 Assess. val. '15 (abt. act.) 4,222,800
 Tax rate (per \$1,000) 1915- \$18.80

FARMINGTON.
 This town is in Strafford County
 Inc. Dec. 1 1798. Pop'n '10, 2,621.
 4% '98 J-J \$56,500- Jan 1 1918
 (Subject to call after Jan. 1 1908)
 NET DEBT Aug 1915- \$34,493
 Assessed valuation 1915- 1,563,933
 Tax rate (per \$1,000) 1915- 22.50
 INTEREST payable at First Nat.
 Bank, Boston; Farmington Sav.
 Bank, and Town Treasurer's office.

FRANKLIN.
 This city is in Merrimack County.
 Inc. as a town 1828; a city, 1895.
 Sch. Park & Heat Plant Bonds.
 3 1/2% 07 J-D \$30,000- 1927
 Memorial Hall, Refund. & Sewer
 3 1/2% 08 A-O \$50,000- Oct 1 1928
 Refunding Water Bonds.
 3 1/2% A-O \$30,000- Oct 1 1921
 BOND, DEBT Oct 16- \$160,000
 Note debt, &c.- 53,600
 Cash in treasury- 13,041
 Tax val. '16 (abt act.) 5,170,030
 Tax rate (per \$1,000) 1916- \$16.50
 Population in 1910- 6,132
 INTEREST payable at First Nat.
 Bank, Boston, or Treasurer's office.

GORHAM.
 This town is in Coos County. Inc.
 1836. Population 1910, 2,155.
 Water & Sewer Bonds (tax-free).
 4% '05 J-J \$42,000- 1925
 BOND, DEBT Oct 14 '16- \$42,000
 Floating debt- 47,300
 Sinking funds- 12,000
 Assessed valuation 1915- 3,636,340
 Tax rate (per \$1,000) 1916- \$16.00
 INT. at Harris, Forbes & Co.,
 Inc., Boston.

**HILLSBOROUGH BRIDGE FIRE
 DISTRICT.**
 District incorporated in 1886.
 Water Bonds.
 4% J-J \$45,000- 1917
 BOND, DEBT Oct 1916- \$45,000
 Floating debt- 31,150
 Sinking funds- 15,800
 Assess. val. 1916 (\$1 actual) 1,609,651
 District tax (per \$1,000) 1916- \$22.40
 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.
 4% June \$39,000- June 1 1921
 3 1/2% 09 M-S \$100,000- Sept 1 1924
 BOND, DEBT Oct 1 '16- \$190,800
 Floating debt- 175,000
 Sinking fund & cash on hand- 49,674
 Assessed valuation 1915- 120,677,796
 Val. of county property 1915- 635,814
 Population in 1910- 126,072
 INT. on 3s at Manchester Nat.
 Bk.; on 3 1/2s at Old Colony Tr. Co.
 Boston; 4s at First Nat. Bk., Boston

JAFFEY.
 This town is in Cheshire County
 Incorp. in 1773. Pop'n 1910, 1,895.
 Water Bonds.
 3 1/2% J-J \$5,000- Jan 1 '17-'22
 3% J-J 13,000- Jan 1 '26-'30
 Water-ext. note (on demand) \$6,000
 Road Bonds.*
 3 1/2% M-N \$2,500- (On or before
 Nov 1 1922
 Bridge notes- 29,791
 BOND, DEBT Oct 1916- \$73,200
 Floating debt- 14,200
 Assess. val. (abt act) 1916- 1,665,131
 Tax rate (per \$1,000) 1916- \$26.00
 *Interest paid by the heirs to the
 Slado 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.
 Funding Bonds.
 4% '16- \$20,000 Aug 1 '20-'23
 4% '16- \$30,000 Aug 1 '24-'26
 Highway & Bridge Bonds.
 4% '15- \$18,000- Nov 1 '19-'24
 Land and Improvement Loan.
 4% '13 July \$6,000- July 1 '17-'18
 Water Bonds.
 4% '91 A-O \$10,000- Oct 1 1917
 4% '14 J-J 10,000- July 1 '18-'19
 Paving Bonds.
 4% '14 M-S \$21,000- Sept 1 '17-'23
 BOND, DEBT Oct 1 '16- \$115,000
 Borrowing capacity- 446,298
 Cash in treasury- 50,000
 Assess. val. '16 (abt act) 10,337,663
 Tax rate (per \$1,000) 1916- \$19.00
 Population in 1910- 10,068
 INT. at Keene Nat. Bank.

LACONIA.
 Laconia (city) is in Belknap Co.
 Inc. May 3 1893. Pop'n '10, 10,183.
 Sewer Notes (opt. after 5 years).
 3 1/2% J-J \$20,000- July 1 1925
 Town of Laconia Sewer Bonds.
 4% \$40,000- 1917-1925
 Sewer and Funding Bonds.
 4% A-O \$117,000- 1924
 BOND, DEBT Oct 1916- \$177,000
 Floating debt- 91,341
 Total liabilities Oct 1916- 268,341
 Assets- 31,390
 Tax valuation 1916- 9,993,086
 Total tax (per \$1,000) 1916- \$16.00
 INT. at First Nat. Bank, Boston.

LISBON SCHOOL DIST. NO. 1.
 4% '11 M-N \$3,000- 1917-1919
 4% '11 J-J \$2,000- 1920-1930
 BOND, DEBT Oct 1916- \$26,000
 Assess. val. '16 (abt. act.) 1,158,455
 School tax (per abt. \$1,000) '16- \$10.00
 Population in 1915 (est.)- 1,600
 INT. at Atlantic Nat. Bk., Boston.

LITTLETON, TOWN.
 This town is in Grafton County.
 Water and Light Bonds.
 3 1/2% J-D \$200,000- 1933
 Funding Bonds.
 3 1/2% 07 J-D \$60,000- June 1 1927
 BOND, DEBT Oct 1 '16- \$260,000
 Sinking fund- 70,509
 Assess. val. '16 (abt act) 2,955,327
 Tax rate (per \$1,000) 1916- \$27.50
 Population in 1910- 4,069
 *INT. at Atlantic Nat. Bk., Bost.

MANCHESTER.
 This city is one of the county seats
 of Hillsborough County. Incorp.
 July 10 1846. Pop'n 1910, 70,063.
 Macadamizing & Sewer Bonds.
 4% '14 J-J \$90,000- July 1 '17-'34
 Fire-Alarm Bonds.
 3 1/2% 12 M-S \$75,000- Sept 1 '17-'31
 4% '12 A-O 10,000- Sept 1 1932
 Incinerator Bonds.
 4% '15 M-S \$45,000- 1917-1925
 4% '15 A-O \$100,000- 1926-1935
 Street & Sewer Bonds.
 4% '13 A-O \$85,000- 1917-1933
 4% '16 F-A 100,000- 1917-1936
 Improvement Bonds.
 3 1/2% 10 A-O \$100,000- Apr 1 1930
 3 1/2% J-J 80,000- 1917-1932
 Funding Bonds.
 3 1/2% 09 A-O \$100,000- Apr 1 1919
 Refunding Bonds.
 3 1/2% 05 A-O \$50,000- Apr 1 1925
 4% A-O 100,000- Apr 1 '27 & '29
 4% '11 J-J \$5,000- July 1 '17-'23
 Hospital Bonds.
 4% '15 J-D \$70,000- 1917-1930
 School Bonds.
 3 1/2% 11 J-J \$60,000- July 1 '17-'28
 3 1/2% 11 J-J 18,000- 1929-1931
 4% '16 F-A 100,000- 1917-1936
 *Metry Bonds.
 3 1/2% 10 A-O \$21,000- Oct 1 1930
 4% '13 J-J 6,700- Oct 1 1933
 4% '13 July 14,000- July 1 '17-'23
 5% July 30,000- 1922- 1942

Water Bonds.
 4% '97 J-J \$100,000- Jan 1 1917
 Refunding Water Bonds.
 4% '13 M-N \$100,000- Nov 1 '17-'21
 4% '15 J-J 100,000- 1922-1926
 Bridge and Sewer Bonds.
 4% '15 F-A \$70,000- 1917-1930
 Bridge Bonds.
 4% '13 J-J \$85,000- 1917-1933
 Tax-Adjustment Bonds.
 3 1/2% 02 J-J \$50,000- July 1 1922
 BOND, DEBT Oct 1 '16- \$1,824,700
 Tax notes- 500,000
 Sinking fund- 371,433
 Water debt (included)- 300,000
 Value city prop Jan 1 '16- 9,385,704
 Assess. val. '16 (abt. act.) 78,252,445
 Tax rate (per \$1,000) 1916- \$15.60
 * 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

MEBETH VILLAGE FIRE DIS.
 Meredith is in Belknap County.
 Water Bonds 1893 (taxable).
 4 1/2% J-J \$50,000- July 23-'26
 BOND, DEBT June 21 '16- \$40,000
 Temporary loan- 1,300
 Sinking funds- 3,251
 Assess. val. '16 (full value)- 664,894
 Tax rate (per \$1,000) 1916- \$20.60
 Population in 1916 (est.)- 1,200

MILFORD.
 This town is in Hillsborough Co.
 Inc. 1794. Bonds are tax-exempt.
 Water Bonds of '91 & '93.
 J-J \$65,000- July 1 1921
 (Subject to call after July 1 1911)
 4% J-J \$10,000- July 1 1923
 Schools and Funding.
 4% F-A \$45,000- Feb 1 1924
 Sewer and Bridge Notes.
 3 1/2% J-J \$6,000- Jan 1 '17-'20
 BOND, DEBT May 1916- \$120,000
 Floating debt- 4,650
 Sinking fund- 74,655
 Assessed valuation 1915- 3,241,452
 Tax rate (per \$1,000) 1915- \$17.20
 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.
 4% '15 J-D \$76,000- 1935
 South Side Road Bonds.
 4% '15 \$11,000- 1922-1930
 School-Building.
 3% '03 A-O \$60,000- Oct 1 1923
 3 1/2% 05 J-J 10,000- July 1 1925
 4% '15 60,000- Sept 1 1935
 4% '16 18,000- 1922-1930

City Bonds.
 4% '11-13J-D \$120,000- June 1 '31-'33
 10,000- June 1 1933
 Bridge Bonds.
 4% '14 J-D \$15,500- June 1 1934
 4% '15 15,000- Nov 1 1935
 Motor Fire Apparatus.
 4% '14 J-D \$10,000- June 1 1934
 Engine House (gold)-
 4% '93 J-D \$15,000- June 1 1918
 Funding Floating Debt.
 4% '07 J-J \$2,500- July 1 1917
 4% '04 J-J 20,000- Jan 1 1924
 4% '07 J-J 60,000- July 1 1927
 4% '09 M-S 46,000- Sept 1 1929
 Refunding Bonds.
 3% '01 J-J \$75,000- July 1 1921
 4% '05 J-J 20,000- July 1 1925
 4% '06 J-J 20,000- July 1 1926
 4% '14 J-J 40,000- June 1 1934
 4% '15 J-D 40,000- June 1 1935
 BOND, DEBT Oct 1916- \$544,009
 Sinking fund- 190,212
 Floating debt- 57,500
 Assess. val. '16 (abt. act.) 24,551,237
 Tax rate (per \$1,000) 1916- \$20.00
 Est. value city property- \$798,740
 Pop'n 1910, 26,005; 1916 (est.) 30,000
 INT. on 4s of '93 at City Treasur-
 er's office or Nat. Bk. of the Com-
 monwealth, Boston; 3s of '03 and 4s
 of '04 at City Treasurer's office or
 Shawmut Nat. Bank, Boston; on all
 others at City Treasurer's office.

NEWPORT.
 This town is in Sullivan County.
 Incorp. in 1761. Pop. 1910, 3,765.
 Fire Department Bonds.
 3 1/2% \$14,600- 1922-1930
 Soldiers' Monument Bonds.
 3 1/2% \$5,000- 1922-1930
 Sewer Bond (Opt. beg. July 1 '11)
 3% J-J \$3,800- July 1 1921
 Refund Bds (Opt. beg. July 1 '11)
 3% J-J \$68,000- July 1 1921
 Water Bonds (Opt. beg. Aug. 1 09)
 3% F-A \$20,000- Aug 1 1921
 4% F-A 50,000- Aug 1 1924
 BOND, DEBT Feb. 16 '16 \$161,300
 Note debt- 67,350
 Assess. val. '15 (3/4 act.) 3,206,630
 Total tax (per \$1,000) 1915- \$15.08
 INTEREST at office of Town Treas.

PEMBROKE.
 This town is in Merrimack County.
 Incorporated 1759.
 Water Bonds.
 4% '14 F-A \$17,500- Feb '24-'24
 4% '15 F-A 10,000- Feb '24-'24
 4% '14 F-A 100,000- Feb 1 '24-'34
 4% '15 F-A 60,000- Feb 1 '24-'34
 BOND, DEBT Oct 16- \$187,500
 Assessed valuation 1916- 1,660,576
 Tax rate (per \$1,000) 1916- \$15.00
 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 "Mun-
 icipal Bond Act of 1895" should not
 apply in their case. Bonds marked
 (*) are not taxed in Portsmouth.
 Refunding Sewer Bonds.
 4% '14 M-N \$36,000- May 1 '17-'34
 Permanent Impt. Bonds.
 4% '10 F-A \$5,500- Aug 1 1917
 Refunding Bonds.
 4% '04 A-O \$47,000- Oct 1 1924
 3 1/2% & 4% 09J-J \$50,000- Jan 1 '19-'28
 4% '14 M-N 54,000- 1917-1934
 Paving Bonds.
 4% '11 F-A \$45,000- Aug 1 '17-'31
 4% '11 5,000- Sept 1 1917
 4% '14 M-S 10,000- Sept 1 1918
 4% '15 15,000- Sept 1 '19-'21
 Notes.
 4% '16 J-J \$25,000- July 28 '17-'21

SOMERSWORTH.
 This city is in Strafford County.
 Inc. 1893. Population 1910, 6,704.
 General Indebtedness Bonds.
 4% A-O \$48,000- Oct 1 '17-'18
 Water-Works Bonds.
 4% A-O \$4,000- Oct 1 '17-'18
 BOND, DEBT Apr 8 1916- \$213,000
 Floating debt- 57,850
 Sinking fund- 21,118
 Value of city property- 480,055
 Assess. val. '15 (act. val.) 4,986,941
 Tax rate (per \$1,000) 1915- \$17.20
 INT. at Old Colony Tr. Co., Bost.

WALPOLE.
 This town is in Cheshire County.
 Inc. 1892. Population 1910, 2,668.
 Bridge Bds. (Int. at Keene Nat. Bk.)
 5% A-O \$25,000- \$2,000 yearly
 3 1/2% 10 J-J 16,000- \$2,000 yearly
 NET DEBT Aug 1915- \$88,849
 Assessed valuation 1915- 2,743,753
 Tax rate (per \$1,000) 1915- \$21.60

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.

	Rounded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Coos County	\$52,000	-	\$37,871,310	-	30,753
Jaffrey School District	35,000	2,000	1,667,000	\$7.50	-
None	27,000	None	39,500	18.80	-
Littleton (V), Grafton Co.	68,000	7,100	2,289,987	\$27.50	3,059
Newmarket (V), Rockingham Co	37,000	10,700	1,776,604	\$21.50	3,348
Northumberland (T), Coos Co	54,500	23,000	1,990,140	\$14.10	2,184
Pittsford (T), Merrimack Co.	31,000	33,535	1,468,660	\$23.50	2,222
Plymouth School District	74,500	1,500	1,744,151	-	-
Raymond (T), Rockingham Co	28,400	5,000	1,726,549	\$21.00	1,203
Salem (T), Rockingham Co	52,000	20,563	2,069,882	\$20.50	2,117
Whitford (V), Fire Dist.	55,000	-	-	-	-
Wilton (T), Hillsboro County	64,774	-	1,370,522	20.00	1,490
Wolfeboro (T), Carroll Co.	105,800	1,000	2,268,402	\$20.90	2,224

* Total debt. † 1913 figures. ‡ 1915 figures. § 1916 figures.

State of Vermont.

ITS
 DEBT, RESOURCES, &c.

Admitted as a State (Act Feb. 18 1791) March 4 1791
 Total area of State (square miles) 9,565
 State Capital- Montpelier
 Governor (term expires Jan. 1917)- Chas. W. Gates
 Secretary of State (term expires Jan. 1917)- Guy W. Bailey
 Treasurer (term expires Jan. 1917)- Walter 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. 90, 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 1916 were as follows:

Due to towns—State highway tax	\$179 03
Due various State Boards, unorganized towns, State Fair, fish and game, &c.	42,058 43
Temporary loan in anticipation of taxes	100,000 00
School Fund of 1825, due 1925	234,900 44
Due permanent school fund—Account of principal	4,082 70
Huntingdon fund	211,131 46
Due Vermont teachers' retirement fund	29,867 90
Registered loan of 1932 (Agricultural College Fund)	135,500 00
Highway maintenance fund (motor vehicle fees)	286,364 36
Total ledger liabilities	\$1,044,084 32
Cash on hand and in banks June 30 1916	243,994 14
Excess of liabilities over assets June 30 1916, as shown by State Treasurer's books	\$675,090 18

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, certificates of registered loans of this State to the amount of \$234,900.34 redeemable 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 valuations below, the State assessed (1914) \$100,707,681 deposits in savings banks, national banks and trust companies at the rate of 7-10 of 1%; also appraised the value of railroad property at \$47,767,600, such property paying a tax of 1 1/4% on valuation.

Years—	Real.	Personal.	Total.	State tax per \$1,000
1915	\$168,918,137	\$62,653,740	\$231,571,877	None.
1914	159,878,518	64,663,155	224,541,673	None.
1913	128,676,533	64,213,810	192,890,343	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	127,993,677	59,838,143	187,831,820	None.
1900	118,950,024	58,293,598	177,243,622	\$10.00.
1898	116,141,979	58,621,654	174,763,633	5.00.
1895	112,099,284	61,700,471	173,799,755	12.00.
1890	112,895,125	65,157,388	178,052,513	None.

There was no direct tax for State purposes levied in either of the years from 1903 to 1911 both inclusive. In 1912 the Legislature levied a direct tax of 10 cents on the dollar of the grand list (\$10 per \$1,000 of assessed value), one-half payable Nov. 10 1913 and one-half June 10 1914. 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	230,652	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: (Words in italics were added by Legislature in 1915.)

SECTION 3556. No municipal corporation shall create an indebtedness, unless to refund outstanding bonds or orders, to an amount exceeding five times its grand list last taken; provided, that it may, by a two-thirds vote by ballot of the voters present and voting at a meeting called for that purpose, increase such indebtedness an additional amount not exceeding five times such grand list. *And no municipal corporation shall create an indebtedness in an amount exceeding 10% of its grand list last taken, unless there is present and voting at a meeting called for that purpose at least 25% of the legal voters of such municipal corporation, as determined by the check list, and, in the absence thereof, by the moderator.* Bonds or obligations given or created in excess of the limit authorized by this section and contrary to its provisions shall be void.

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

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

SECTION 3555. A town may aid in the construction of a railroad organized under the general law, by issuing bonds to aid such railroad, by taking capital stock therein, or in such other manner as it directs; but the liability so assumed shall not exceed eight times the grand list of the town. Such aid shall be given as provided in this chapter.

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

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

SECTION 3575. Such town or incorporated village may vote to issue such bonds at a meeting of the corporation, duly warned for that purpose, by a two-thirds majority of all the votes cast, and may stipulate in such vote by whom and in what manner the proceeds of such bonds shall be expended; but no town or incorporated village shall issue such bonds if it is already bonded to an amount exceeding five times its grand list.
 It will be noted 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 404, 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. 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 that 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.

The latest list of railroad bonds which are considered legal investments for savings banks was issued by the Bank Commissioner on March 1 1916. This list was printed in full in the "Chronicle" of May 20, 1916, page 1914.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

BARRE.
 This city is in Washington Co. Inc. 1895. Population 1910, 10,734.
School Bonds.
 4s '09 M-S \$15,000. Sept 1 '17-'19
 4s '14 A-O 49,000. 1924-1934
 4s '14 A-O 65,500. Oct 1 1934
Refunding Bonds, 1896.
 4s J-J \$57,500. Opt. aft. 1914
Water Bonds.
 4s J-D \$45,000. 1917-1925
 4s J-D 35,000. 1921
 (Optional after 1916.)
 4s '10 J-D 245,000. Dec 1 '19-'27
 3 1/2s J-J 25,000. Jan 1 1920
 (Subject to call after 1916.)
 3 1/2s J-J 600,000. July 1 1922
 (Subject to call after Jan 1 1918.)
BOND, DEBT Oct 1 '16—\$307,000
Water debt (included)—210,000
Note debt—14,042
Sinking fund—74,757
Assess. val. '16 (2-3 act.)—6,303,233
Total tax (per \$1,000) 1916—\$24.00
 INT. on bonds marked (x) at Nat. Bk. of Redemption, Boston; (a) at City Treas. office, others at Nat. Bank of Barre.

BENNINGTON, TOWN.
 A shire town in Bennington County, Incorporated Feb. 11 1782.
Refunding (Int. at Treas. office).
 4s J-J 900,000. July 1 1917
BOND, DEBT Oct 7 '16—\$90,000
Total valuation 1916—5,647,317
Tax rate (per \$1,000) 1916—\$27.50
Population in 1910—8,698

BRATTLEBORO.
 This town is in Windham County.
Sidewalk Bonds.
 4s '12 J-J \$20,000. July 1 '19-'22
 4s '15 " " 4,000. Jan 1 1935
Brattleboro House & Refund.
 4s '13 " " \$18,000. 1924-1925
Temporary Loan Refund
 4s '15 " " \$9,000. Jan 1 1935
Work at Railway Station.
 4s '15 " " \$15,000. Jan 1 1933
Library Bonds.
 4s '12 J-J \$9,000. Apr 1 '17-'19
Bridge Bonds.
 4s '98 J-J \$15,000. July 1 1918
 3s '03 A-O 29,000. Apr 1 1923
 (Subject to call Apr 1 1913.)
Refunding Bonds.
 4s '18 " " 3,000. 1917
 4s '18 " " 6,000. 1917-1918
BOND, DEBT Oct 21 '16—\$128,000
Floating debt—30,450
Assess. val. '16 (60% act.)—8,135,030
Tax rate (per \$1,000) '16—\$14.10
Population in 1910—7,964
 INT. at People's Nat. Bank in Brattleboro.

BRISTOL.
 This village is in Addison County. Inc. Feb. 26 1903. Pop. '10, 1,180.
BOND, DEBT Oct 7 1916—\$48,000
Floating debt—12,500
Assess. val. 1916 (3/4 act.)—917,012
Village tax (per \$1,000) 1916—\$7.00
 INT. at the First Nat. Bk., Boston

BURLINGTON.
 This city is in Chittenden County. Inc. Feb. 21 1865. Pop. '10, 20,467.
Water and Sewer Bonds.
 4s J-J \$65,000 & r. Jan 1 1919
Park Notes.
 4s J-J 2,000. 1917-1918
Electric-Light Bonds.
 4s '04 J-J \$38,000. July 1 1934
 4s '06 J-J 39,000. July 1 1936
 4s '10 J-D 53,000. Dec 1 1935
 4s '14 M-N 50,000. Nov 2 1934
Street-Improvement Bonds.
 4s J-J \$40,000. July 1917-'18
 3 1/2s J-J 30,000. July 1 1921
School Bonds.
 3 1/2s J-J \$85,000. July 1 1923
 3 1/2s J-D 25,000. Dec 1 1928
 3 1/2s '01 M-N 32,000. May 1921
 4s '04 J-J 38,000. July 1 1934
 4s '09 J-J 36,000. July 1 1939
 4s '14 J-J 20,000. July 1 1934
School Refunding Bonds.
 4s '15 A-O \$25,000. Oct 1 1935
Filtration-Plant Bonds.
 4s A-O \$51,000. Oct 1 1928
Refunding Water Bonds.
 4s '06 J-J \$100,000. July 1 1926
 Railroad (Red. by. Apr. 1 '11)
 4s A-O \$50,000. Apr 1 1931
Refunding Bonds.
 4s '04 A-O \$87,000. Sept 1 1929
BOND, DEBT Oct 1916—\$886,000
Sinking fund—77,962
 Elec. bds. exempt by spec. Act (incl. above) 200,000
Water debt (incl.)—209,000
Assess. val. '16 (fab. act.)—19,210,000
Tax rate (per \$1,000) 1916—\$18.50
 INT. at Fourth Nat. Bank, N. Y., and at City Treasurer's office.

ESSEX JUNCTION.
 This village is in Chittenden Co. Inc. 1892. Population 1910, 1,245.
 4s '13 J-J \$7,000. July 1 1933
Water bonds—\$35,000
Village building bonds—7,000
School bonds—30,000
BOND, DEBT Nov 6 '16—72,000
Floating debt—5,600
Total sink. funds—11,019
Assess. val. 1916 (70% act.)—954,325
Total tax (per \$1,000) 1914—\$24.50
 z INT. at First Nat. Bank, N. Y.; other at First Nat. Bank, Boston.

FAIR HAVEN.
 This village is in Rutland County. Inc. Oct. 1 1865. Int. at Treas. office.
Water and Sewer Bonds.
 4s J-D \$45,000. June 1 1923
 (Subject to call June 1 1913.)
 3 1/2s F-A \$13,500. \$1,000 yearly
BOND, DEBT Apr 1916—\$59,500
Floating debt—407
Assess. val. '15 (2-3 act.)—1,646,527
Total tax (per \$1,000) 1915—\$5.90
Population in 1910—2,354

HARDWICK.
 This village is in Caledonia County. Inc. Nov. 15 1890. Pop. '10, 2,094.
Water Bonds.
 3 7/8s M-N \$9,000. 1917
School Bonds.
 4s & 5s J-J \$15,000. 1917-1927
Electric-Light Bonds.
 4s '11-12 J-J \$65,000. July 1 1931
 4s '13 J-J 5,000. 1932
 4s " " 34,000. 1917 & 1924
BOND, DEBT Apr 8 '16—\$164,000
Assess. val. '15 (2-3 act.)—1,165,273
Tax rate (per \$1,000) 1915—\$6.00
 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 \$75,000. Apr 1 '20-'34
BOND, DEBT Jan 1 '16—\$75,000
Floating debt—33,600
Assessed valuation 1915—4,032,555
Total tax (per \$1,000) 1915—\$20.00
Population in 1910—4,179
 INT. payable at Treasurer's office.

MIDDLEBURY.
 A village in Addison Co. Inc. 1816. Population 1910, 1,866.
Sewer Bonds.
 5s Var \$10,500. (Subj) to call
Water Bonds.
 4s J-J \$30,000. 1921
 4s M-N 50,000. May 1 1941
 (Subject to call May 1 1921.)
BOND, DEBT Apr 8 '16—\$90,500
Floating debt—1,338
Sinking fund—13,000
Assess. val. '15 (2-3 act.)—1,659,600
Tax rate (per \$1,000) 1915—\$19.50
 INT. at Nat. Park Bank, New York.

MONTPELIER.
 The city is situated in Washington County. On March 5 1895 the town, village and school district were consolidated under a city charter.
School Bonds.
 3 1/2s '00 M-N \$30,000. Nov 1 1920
 4s '12 A-O 100,000. Apr 1 1932
Bridge Bonds.
 3 1/2s '00 A-O \$15,000. Nov 1 1920
 4 1/2s '15 " " 20,000. 1917
Poor Farm Bonds.
 4 1/2s '15 " " \$15,000. 1921
Refunding Bonds.
 4s '97 J-J \$12,500. Aug 1 1917
 3s '99 A-O 40,000. Apr 1 1919
City-Hall Bonds.
 3 1/2s '07 M-N \$30,000. May 1 1927
 4s '08 F-A 120,000. Aug 1 1929
BOND, DEBT Oct 1916—\$382,500
Sinking funds—38,050
Assessed valuation 1916—7,871,290
Total tax (per \$1,000) 1916—\$22.50
Value of real estate owned by city (est.) 1915—\$535,000
Population in 1910—7,856
 z Subj. to call 10 yrs. bef. maturity, a 15 years before maturity.
 INT. at Treas. office, Old Colony Trust Co., Boston, Montpelier Sav. Bk. & Tr. Co. and Capital Sav. Bk. & Tr. Co., Montpelier.

MORRISVILLE.
 This village is in Lamolle County.
Water & Light Bonds (tax-free).
 4s '09 F-A \$72,000. Feb 1 1929
 4s '10 F-A 8,000. Feb 1 '17-'20
BOND, DEBT Apr 1916—\$80,000
Floating debt—21,000
Cash on hand—2,000

MORRISVILLE (Concluded). Assessed val. '15 (3/4 act.) 1,313,301 Total tax (per \$1,000) 1915...\$22.50 Population in 1910...1,445 INT. at First Nat. Bank, Boston.

NORTHFIELD. This village is in Washington Co. Electric-Light & Power Bonds. J-D \$5,000c...1917 Water Bonds. M-S \$41,000c...17-'37 BOND. DEBT May 22 '16...\$69,000 Floating debt...7,400 Assess. val. '15 (abt. act.) 1,118,516 Tax rate (per \$1,000) 1915...\$25.00 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.

PEACOCK. This village is in Rutland County, Inc. 1884. Population 1910, 2,758. Water and Sewer Bonds. J-J \$74,000c...Jan 1 '17-'36 BOND. DEBT Oct 12 1916...\$74,000 Floating debt...13,677 Total assessed val. 1916...3,302,597 Total tax (per \$1,000) 1916...\$9.00 INT. at Village Treasurer's office.

ROCKINGHAM. This town is in Windham County. Town Hall Refunding Bonds. \$25,000...\$2,500 yrly School Bonds. J-J \$27,000c...\$2,500 yearly Refunding Bonds. J-J \$50,000c...July 1 '17-'31 BOND. DEBT Oct 9 '16...\$144,000 Assessed valuation 1916...5,580,629 Tax rate (per \$1,000) 1916...\$21.50 Population in 1910...6,207

RUTLAND. This city is in a town and a county of the same name. Inc. as a town Sept. 7 1761; city Nov. 19 1892. General Debt. J-J \$25,000c...June 1926 M-N 100,000c...May 1924 M-N 50,000c...Nov 1923 M-N 21,000c...Nov 1938 Refunding Water Debt. J-J \$30,000c...Jan 1929 Water Debt. M-N \$50,000c...May 1924 M-N 65,000c...Nov 1924 Water Note. M-N \$2,000c...Nov 1925 Sewer Debt. M-N \$25,000c...Nov 1924 M-N 75,000c...May 1926 M-N 18,000c...May 1938 School Note. M-N \$5,000c...Nov 1925 City-Hall Bonds. J-J \$20,000c...Sept 1 1931 School Debt. M-N \$10,000c...Nov. 1919 M-N 30,000c...May 1925 M-N 50,000c...May 1937 M-N 20,000c...May 1938 M-N 10,000c...Nov 1 '17-'21 M-N 24,000c...July 1 22-'33 1,000c...July 1 1934 BOND. DEBT Apr 1 '16...\$606,000 Sinking fund, &c...254,194 Water debt (included)...147,000 Floating debt (additional)...50,000 Assess val '15 (real)...7,511,740 (2-3 act.) personal...3,517,129 Tax rate (per \$1,000) '16...\$18.00 Population in 1910...15,546 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. F-A \$1,000c...Oct 1 1917 Street Bonds. F-A \$35,000c...Oct 1 '17-'23 J-D 15,000c...June 1 '18-'20 J-D 15,000c...June 1 '17-'19 J-D 15,000c...June 1 '26-'27 Water Bonds. A-O \$1,000c...Apr 1 1917 A-O 80,000c...Oct 1 '28-'31 Permanent Improvement Bonds. Nov 1917 \$7,000c...Nov 2 1923 May 7,000c...May 2 1924 Water-Supply Warrants. M-N 2,500c...Nov 2 1917 School District Bonds. J-D \$5,000c...Dec 30 '17-'21 J-J 35,000c...July 1 '21-'27 Sidewalk Bonds. June \$7,000c...June 7 1925

U. S. Deposit Fund Bonds. 4 1/2% '12 A-O \$12,000c...Apr 1 '20-'22 BOND. DEBT Oct 9 '16...\$221,000 Assessed val. '16 (abt. act.) 4,451,911 Tax rate (per \$1,000) 1916...\$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. M-N \$140,000c...\$5,000 yearly M-N 20,000c...after 10 years BOND. DEBT May 1915...\$170,000 Assess. val. '14 (abt. act.) 3,752,220 Tax rate (per \$1,000) 1914...\$35.50 *INT. at Harris, Forbes & Co., Inc., Bost., others at 1st Nat. Bk., Spfld.

SWANTON, TOWN. This town is in Franklin County. Population 1910, 3,628. Railroad Bonds. \$30,000...1917-1926 School Bonds. \$5,000...1917-1921 10,000...1922-1925 25,000...1927-1931 BOND. DEBT Oct 1918...\$70,000 Assess. val. '16 (70% act.) 1,800,000 Tax rate (per \$1,000) 1916...\$20.60

SWANTON, VILLAGE. This village is in Franklin County. Population 1910, 1,236. Refunding Bonds. \$4,000c...Aug 1 '20-'23 16,000c...Aug 1 '24-'31 30,000c...Aug 1 '32-'41 Water Bonds. \$24,000...1917-1928 65,000...1929 TOTAL DEBT...\$175,000 Water debt...91,000 Assess. val. (75% act.)...635,156 Tax rate 1916...\$27.60 *INT. at Old Colony Tr. Co., Bost.

VERGENNES. This city is situated in Addison Co., Inc. in 1788. Pop'n '10, 1,633. Water Bonds. J-J \$25,000c...Jan 1 1929 Refunding Water Bonds. \$20,000c...Sept 1 1934 Sewer loans...\$7,500 Floating debt...17,500 TOTAL DEBT Oct 1916...\$70,000 Sinking fund May 1916...5,355 Tax val. 1915 (2-3 act.)...892,384 Tax rate (per \$1,000) 1915...\$20.00 INT. at First Nat. Bank, Boston.

WATERBURY. This village is in Washington County, Inc. Nov. 20 '82. Pop. '10, 1,377. Water Bonds. J-D \$36,000c...June 1 '17-'34 Sewer Bonds. M-N \$25,000c...On or bef. '19 BOND. DEBT Oct 1916...\$63,000 Assess. val. '16 (3/4 act.)...958,629 Tax rate (per \$1,000) 1916...\$35.50 INT. at Waterbury Nat. Bank.

WINDSOR. This village is in Windsor County, Inc. 1884. Population 1910, 1,908. Refunding Bonds. \$20,000c...Jan 1 '17-'36 J-J 30,000c...July 1 1936 Sewer Bonds. J-J \$11,000c...Jan 1 1931 Refund. & Str. Impt. Bonds. J-J \$27,000c...part yearly beginning Jan. 1 1917 Refunding Water & Sewer Bds J-J \$16,500c...July 1 '17-'29 Refunding Water Bonds. J-J \$18,000c...July 1 '17-'29 BOND. DEBT Oct 1916...\$72,500 Floating debt...10,000 Assessed valuation 1916...958,629 Tax rate (per \$1,000) 1916...\$36.00 INT. on 4s '15 at State Nat. Bank, Windsor, on 4s '09 and 4s of '16 at Old Colony Trust Co., Boston; other debt at office of Treasurer.

WINOOSKI. This village is in Chittenden County. Population 1910, 4,520. Refunding Bonds. J-J \$70,000...Jan 1 1934 Water Bonds. \$31,000c...Sewer bonds...28,000 BOND. DEBT Apr 13 1916 129,000 Floating debt...17,317 Sinking funds...26,508 Assessed valuation 1914...1,917,695 Tax rate (per \$1,000) 1915...\$23.35 INT. at Winoski Sav. Bk. and Champlain Trust Co.

Abolition of Grade Crossings. M-N \$4,500,000c...Nov 1 '23 M-N 500,000c...Nov 1 1923 M-N 1,500,000c...May 1 1928 M-N 1,500,000c...May 1 1929 M-N 300,000c...May 1 1929 M-N 500,000c...Nov 1 1936 M-N 500,000c...Nov 1 1937 M-N 250,000c...Nov 1 1938 M-N 250,000c...Nov 1 1938 M-N 500,000c...Nov 1 1939 M-N 813,000c...Nov 1 '17-'41

Armory Bonds. M-S \$830,000c...Sept 1 1918 M-S 55,000c...Sept 1 1920 M-S 95,000c...Sept 1 1921 M-S 100,000c...Sept 1 1922 M-S 123,000c...Sept 1 1923 M-S 150,000c...Sept 1 1925 M-S 312,000c...Mch 1 1927 M-S 38,000c...Sept 1 1931 M-S 140,000c...Sept 1 1931 M-S 75,000c...Mch 1 1932 M-S 62,000c...Sept 1 1934 M-S 65,000c...Sept 1 1934 M-S 33,000c...Mch 1 1935 M-S 10,000c...Sept 1 1935 M-S 5,000c...Sept 1 1934 M-S 1,000c...Mch 1 1927 M-S 28,000c...Sept 1 1918 M-S 21,500c...Sept 1 1921 M-S 64,000c...Mch 1 1936 M-S 230,000c...Mch 1 1937 M-S 22,000c...Sept 1 1937 M-S 61,000c...Sept 1 1935 M-S 421,000c...Mch 1 1938 M-S 100,000c...Sept 1 1938 M-S 5,000c...Mch 1 1938 M-S 40,000c...Sept 1 1938 M-S 100,000c...Sept 1 1939 M-S 320,000c...Sept 1 '17-'45 M-S 173,500c...Sept 1 '17-'43 M-S 182,000c...Sept 1 '16-'34 M-S 45,000c...Sept 1 '35-'43 M-S 500c...Sept 1 1916 M-S 145,000c...Sept 1 '16-'44

Harbor Improvement. J-J \$500,000c...Jan 1 1937 J-J 270,000c...Jan 1 '17-'25 J-J 100,000c...Jan 1 '26-'30 J-J 350,000c...Jan 1 '17-'30 Charles River Basin. J-J \$250,000c...Jan 1 1944 J-J 400,000c...Jan 1 '45 J-J 600,000c...Jan 1 1946 J-J 1,150,000c...Jan 1 '47 J-J 400,000c...Jan 1 1948 J-J 425,000c...Jan 1 1949 J-J 425,000c...Jan 1 1950 J-J 475,000c...Jan 1 1950 J-J 254,000c...Jan 1 '17-'50 J-J 35,000c...Jan 1 '17-'54 J-J 35,000c...Jan 1 '17-'61

Highways. A-O \$1,300,000c...Apr 1 1920 A-O 700,000c...Apr 1 1927 A-O 300,000c...Apr 1 1928 A-O 800,000c...Apr 1 '29-'30 A-O 350,000c...Apr 1 1931 A-O 40,000c...Apr 1 1932 A-O 605,000c...Apr 1 1932 A-O 400,000c...Apr 1 1933 A-O 955,000c...Apr 1 '17-'38 A-O 927,000c...Oct 1 '17-'41 A-O 144,000c...Oct 1 '17-'39 J-J 786,000c...Oct 1 '17-'28 J-J 837,500c...Oct 1 '17-'28 J-J 604,000c...Oct 1 '17-'28 J-J 301,000c...Oct 1 '16-'22 J-J 336,000c...Oct 1 '23-'30 J-J 360,000c...Oct 1 '16-'25 J-J 140,000c...Oct 1 '26-'29

Prisons and Hospital Loans. M-N \$721,600c...Nov 1 1931 M-N 200,000c...Nov 1 1931 M-N 746,650c...May 1 1933 M-N 507,250c...May 1 1934 M-N 300,000c...May 1 1934 M-N 404,000c...Nov 1 1935 M-N 166,000c...Nov 1 1936 M-N 237,200c...Nov 1 1937 M-N 125,000c...Nov 1 1938 M-N 130,800c...Nov 1 1939 M-N 2,149,000c...Nov 1 1939 M-N 286,000c...Nov 1 '17-'40 M-N 219,000c...Jan 1 1937 (or before, at option of State.) M-N 120,000c...Nov 1 '17-'18 M-N 7,500c...Nov 1 '17-'19

Port of Boston Bonds. F-A \$2,700,000c...Aug 1 '17-'52 F-A 2,775,000c...Aug 1 '17-'63 F-A 950,000c...Aug 1 '17-'54 Soldiers' Gratuity Bonds. F-A \$288,000c...Aug 1 '17-'22 *Nominal or contingent debt except "parks," of which \$2,887,625 is a direct State obligation. Two-thirds (\$463,666.68) 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.

Table with 3 columns: Dec. 1 1913, Dec. 1 1912, Dec. 1 1911. Rows: Total funded debt, Sinking funds, Net debt.

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 1915 these classes and the sinking funds applicable thereto were as follows:

Table with 3 columns: Direct Debt, Nominal Debt, Grand Total. Rows: Bonded debt, Sinking funds, Net debt, Assessed Valuation (Real Estate, Personal Property, Total).

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. 1917)... Samuel W. McCall Sec. of State (term exp. 3d Wed. Jan. 1917)... Albert P. Langtry Treasurer (term exp. 3d Wed. Jan. 1917)... Chas. L. Burrill Auditor (term exp. 3d Wed. Jan. 1917)... 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.

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, \$392,809.49 was assessed upon street railway companies, \$2,984,287.57 upon other public service corporations, \$4,081,548.50 upon domestic business corporations, \$1,830,643.50 savings banks, \$1,867,644.82 national banks and \$2,222,702.41 inheritances.

POPULATION OF STATE.

1915	3,993,310	1890	2,238,943	1850	994,514	1810	472,040
1914	3,366,416	1880	1,783,08	1840	737,699	1800	422,846
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		

CONDEMNATION OF PRIVATE PROPERTY ADJACENT TO IMPROVEMENTS.—An amendment adopted November 7 1911 adds the following to Article 10 of Part 1 of the constitution: "The Legislature may by special Acts, for the purpose of laying out, widening or relocating 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.

PROPOSED CONSTITUTIONAL AMENDMENT.—(The voters at the general election Nov. 7 1916 voted in favor, it is reported, of the proposition adopted by the 1916 Legislature, providing for the holding of a constitutional convention in June 1917. See V. 102, p. 2094 and V. 103, p. 1807.

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 (excluding Boston) is fixed by Sections 6 and 12 of this law. These sections follow:

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

- (1) For temporary loans under the provisions of Sections 3, 4 or 9, one year.
- (2) For establishing or purchasing a system for supplying the inhabitants of a city or town with water, or for the purchase of land for the protection of a water system, or for acquiring water rights, 30 years.
- (3) For the extension of water mains and for water departmental equipment, 5 years.
- (4) For establishing, purchasing, extending or enlarging a gas or electric lighting plant within the limits of a city or town, 20 years; but the indebtedness so incurred shall be limited to an amount not exceeding in a town 5% and in a city 2 1/4% 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 715 of the Revised Laws and amendments thereto, 30 years; but the indebtedness so incurred shall be limited to an amount not exceeding 1/2 of 1% of the last preceding assessed valuation of the city or town.

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

Section 12. Except as otherwise authorized by Section 6 of this Act or by Chapter 634 of the Acts of the year 1913, a city shall not authorize indebtedness to an amount exceeding 2 1/4%, 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. Thereafter notes shall not be payable on demand (Section 4) 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 Sec. 18, which follows:

"Section 18. Sections 53 of Part 1 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 11 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 16, Sec. 5, Part 1, Chapter 490, of the Acts of 1909, provides that the following securities shall be exempt from taxation: "Bonds or certificates of indebtedness of the Commonwealth issued since the first day of January in the year 1900, and bonds, notes and certificates of indebtedness of any county, 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, 1914, 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.

INCOME TAX.—The 1916 Legislature passed a bill providing for a tax on incomes in accordance with a constitutional amendment adopted in Nov. 1915. See "State and City Department" of "Chronicle" for June 3 1916.

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 Supplement" of February 1913) for the assessment of the last two paragraphs of the section relating to street railways was added in 1915. The law at present reading is as follows:

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

FIRST—First Mortgages of Real Estate.—In first mortgages of real estate located in this Commonwealth not to exceed 60% of the value of such real estate; but not more than 70% of the whole amount of deposits shall be so invested. If a loan is made on unimproved and unproductive real estate, the amount loaned thereon shall not exceed 40% of the value of such real estate. For conditions that must be observed in making such loans see law in full in V. 87, p. 257.1

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

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

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

(d) In the bonds or notes of any city of Maine, New Hampshire, Vermont, Rhode Island or Connecticut, whose net indebtedness does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes, or of any county or town of said States whose net indebtedness does not exceed 3% of such valuation; or of any incorporated water district of said States which has within its limits more than five thousand inhabitants, and whose bonds or notes are a direct obligation on 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, 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 railroad corporation 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, 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 23 1914 held that bonds of the City of Minneapolis, Minn., were legal investments, V. 98, p. 1620.]

(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.—(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 or of such railroad corporation, which are owned by said lesser 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 such corporation, including therein the interest on all the outstanding indebtedness of such 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 other mortgage 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 bonds, 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 said subdivision preceding paragraph five up to and including the fiscal year of said corporation in which this Act is passed.

DESCRIPTION OF BONDS.

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

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

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

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

(b) *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

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.

(c) *Guaranteed Obligations.*—Bonds which have been guaranteed by endorsement as to both principal and interest by a railroad corporation which has complied with the requirements 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.

(d) 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 4% per annum upon the capital stock outstanding at the time of such consolidation or purchase, of said corporation which issued or assumed said bond.

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

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

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

Bonds which have been or shall become legal investments under the provisions of this clause shall not, except as hereinafter provided, be deemed to be an illegal investment by reason of the fact that the corporation issuing such bonds shall hereafter fail or shall have heretofore failed for a period not exceeding two successive fiscal years to earn and pay dividends in accordance with the requirements of this clause, but no further investments in the bonds issued by the corporation shall be made during said period. If after the expiration of said period the corporation earns and pays or has earned and paid dividends during the following fiscal year in accordance with the requirements of this clause, 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 five years; and provided, that during said period of non-compliance its annual earnings shall have at least been sufficient to provide for the payment of the interest upon its outstanding indebtedness and all other fixed charges in addition to its operating expenses. Nothing in this Act shall be interpreted as invalidating any investments in bonds now held as legal investments by savings banks and trust companies of this Commonwealth under the provision of existing law.

The Public Service Commission shall, after the passage of this Act, certify and transmit to the Bank Commissioner a list of any street railway companies whose bonds may be or become legal investments by virtue of the provisions thereof.

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 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 the Commonwealth of bonds and shares of stock of other telephone corporations, under a trust 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, by such corporation shall not be held 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 the Commonwealth, but such deposit shall not in any case exceed five hundred thousand dollars nor twenty-five per cent of the capital stock and surplus fund of such depository.

Clause Eighth relates to loans on personal security, which are restricted to one-third of the deposits and income. [In addition to loans authorized

by Clause *Eighth*, under an Act approved April 8 1910, banks may loan on notes with pledge as collateral of life insurance policies. V. 90, p. 1370. 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 Bank Commissioner issued a report on Jan. 20 1916, containing a list of bonds considered legal under clauses *third, fourth, fifth* and *sixth* of the above Act. This list appeared in the *State and City Dept. of "Chronicle"* May 6 1916.

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, or Clause 6 of this section shall not be rendered illegal although the corporation issuing, assuming or guaranteeing such bonds shall fall 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. & Hartford RR. Bonds as Savings Banks Investments.)—The Attorney-General 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 noted 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 1915, 5,646.

Water Loan.

4s \$2,000.00 May 1 '17-18
 4s Jan 1,000.00 Jan 1 1917
 4s M-N 65,000.00 May 1 '23-45
 4s '10 J-J 12,000.00 July 1 '17-28
 3½s J-D 5,000.00 June 1 1917

Bridge and Memorial Bonds.

3½s J-J 5,000.00 July 1 '17-21

School Bonds.

3½s J-J \$12,000.00 July 1 '17-22
 4s 34,000.00 June 1 '17-33
 TOT. BD. DT. Apr 1916... \$149,200
 Assessed val. '15 (abt. act.) 3,755,073
 Total tax (per \$1,000) 1915... \$25.40
 INT. at First Nat. Bank, Boston.

ADAMS.

This town is in Berkshire Co. Inc. Oct. 15 1778. Pop'n 1915, 13,218.

School Bonds.

4s '03 A-O \$10,000.00 Oct 3 1917
 4s '09 A-O 50,000.00 Oct 3 '19-23

Pavement Bonds.

4s '16 M-N \$27,000.00 May 1 '17-25

Refunding Loan.

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

Sewer Bonds.

4s '14 --- \$3,000.00 July 1 '17-19
 4s '15 --- 6,000.00 July 1 '17-23

Street Loan.

4s '11 A-O \$20,000.00 Oct 1 '17-20
 4s '12 A-O 5,000.00 Oct 1 1921
 4s '13 A-O 3,000.00 Oct 3 '17-18
 4s '15 --- 5,000.00 July 1 '17-21
 4s '15 --- 500.00 July 1 1922

Land for Army.

4s '12 J-J \$1,912.00 July 1 1917
 BOND, DEBT Mar 27 '16. \$169,825
 Sinking fund..... 23,400
 Borrowing capacity..... 57,278
 Assess. val. '15 (¾ act.)... 7,017,071
 Tax rate (per \$1,000) 1915... \$20.30

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

AGAWAM.

This town is in Hampden County.

Water Loan.

4s --- \$9,000.00 Jan 1 '17-25
 4s --- 25,000.00 Oct 1 '17-42

School Loan.

4s --- \$12,000.00 July 1 '17-22
 4s '16 J-J \$18,000.00 July 1 '17-34

Water Loan Act. of 1913 Bonds.

4½s '13 J-J \$89,500.00 July 1 '17-43
 BOND, DEBT Oct 7 '16... \$154,500
 Assessed valuation 1915... 3,444,755
 Tax rate (per \$1,000) 1916... \$21.20
 Population 1910, 3,501; 1915, 4,555
 INT. at Old Colony Tr. Co., Boston.

AMESBURY.

This town is in Essex County.

Fire-Engine House Bonds.

3½s M-N \$2,500.00 May 15 '17-19

Water-Plant Bonds.

4s '06 J-J \$187,000.00 July 1 '17-35
 4s '10 J-J \$24,000.00 July 1 '17-40
 4s '11 M-N \$6,000.00 May 1 '17-23
 4½s '13 --- 5,000.00 1917-1933

Sewer Bonds.

4s '12 J-J \$91,000.00 1917-1934
 4s '13 J-J 25,000.00 1935-1942
 4½s '13 J-J 22,000.00 1917-1938

School Bonds.

4s '16 A-O \$125,000.00 Oct 1 '17-36

Street-Improvement Loan.

4½s '13 J-J \$1,000.00 1917

Chemical Auto Bonds.

4½s J-J \$3,500.00 1917-1923

Bridge Bonds.

4s '11 J-J \$6,000.00 1917-1919
 BOND, DEBT Oct 1915... \$484,000
 Assess. val. '15 (4-5 act.)... 6,614,047
 Total tax (per \$1,000) 1916... \$21.10
 Population 1910, 9,894; 1915, 8,548
 INT. on bonds marked (a) at Old Colony Tr. Co., Boston; (b) at First Nat. Bank, Boston.

AMHERST.

This town is in Hampshire County. Inc. 1759. Population 1915, 5,558.

High-School Bonds.

4s '15 J-J \$45,000.00 July 1 '17-25
 4s --- 40,000.00 July 1 '26-35

Sewerage Bonds.

4s '15 J-J \$29,000.00 July 1 '17-45

Town-hall bonds. \$50,000
Refunding loan. 9,000
Sewer loan. 10,000
Common River sewer loan. 38,000
Refunding bridge loan. 6,480
Refunding school loan. 9,600
 BOND, DEBT Nov 9 '16... \$193,414
 Sinking fund..... 42,266
 Assessed val.—real... 4,654,840
 "personal... 1,659,870
 Total tax (per \$1,000) 1916... \$19.50
 INT. at First Nat. Bank, Boston; on others in Amherst.

ANDOVER.

This town is in Essex Co. Inc. May 6 1646. Pop'n 1915, 7,978.

School Bonds.

4s '16 A-O \$100,000.00 Oct 1 '17-36

Water Bonds.

4s M-N \$24,000.00 Nov 1 '17-20
 4s J-D 20,000.00 June 1 '22-23
 4s J-D 15,000.00 June 1 1925
 4s J-D 5,000.00 June 1 1928
 3½s '08 A-O 16,000.00 Apr 1 '17-21
 3½s '08 J-D 34,000.00 June 1 '17-33
 4s '10 A-O 24,000.00 Apr 1 '17-35
 4s M-S 12,000.00 Rept 1 '17-21
 4s '14 M-N 8,000.00 May 1 '17-24
 4s '16 --- 10,000.00 1917-1921

Sewer Bonds.

4s J-D \$30,000.00 June 1 1928
 4s '09 A O 3,000.00 Apr 1 1919
 4s '15 J-J 70,000.00 July 1 '17-27
 4s '16 --- 15,000.00 July '28-30

Loan Bonds.

4s \$20,000.00 Nov 1 '17-20
 BOND, DEBT Oct 19 '16... \$405,000
 Sinking fund and cash... 47,140
 Other assets... 84,958
 Assessed valuation 1916... 8,905,388
 Tax rate (per \$1,000) 1916... 17.50
 Value town property... 883,087
 INT. on the water 3½s of 1908 at Old Colony Trust Co., Boston; other loans at Nat. Shawmut Bk., Boston.

ARLINGTON.

This town is in Middlesex County.

Ground Loan.

4s '14 J-D \$2,000.00 June 30 '17-18

Land Takings for Munic. Purp.

4s '13 M-N \$1,000.00 Nov 1 '17-18

Water Works.

4s '92 J-J \$92,000.00 Jan 1 1922
 4s '94 A-O 92,000.00 Apr 1 1924
 4s '96 A-O 5,000.00 Oct 1 1926
 4s '98 A-O 15,000.00 Oct 1 1928
 4s '97 A-O 10,000.00 Oct 1 1927
 4s '95 A-O 10,000.00 Oct 1 1925
 4s '05 J-D 2,000.00 Dec 15 '17-18
 4s '07 J-D 4,000.00 Dec 1 '17-20
 4s '08 J-D 3,000.00 Dec 31 '17-19
 4s '09 J-D 1,500.00 June 1 '17-19
 4s '10 J-D 9,000.00 Dec 1 '17-25
 4s '12 J-D 9,000.00 Dec 3 '17-22
 4½s '13 J-D 4,000.00 June 30 '17-18
 4s '14 M-N 2,000.00 Nov 1 '17-19

Park Loan.

4s '96 M-N \$15,000.00 Nov 1 1946
 4½s '14 M-N 4,000.00 Nov 1 '17-24

Sewer Bonds.

4s '96 J-D \$100,000.00 June 1 1936
 4s '03 J-D 10,500.00 Dec 31 1923
 4s '10 J-D 4,000.00 Dec 1 '17-18

Highway Loans.

4½s '14 M-N \$8,000.00 Nov 1 '17-24
 4s '14 M-N 6,000.00 Nov 1 '17-22
 4s '15 J-D 10,000.00 June 1 '17-20

Town-Hall-Site Loan.

3½s '99 A-O \$52,000.00 Apr 1 1939

School Loans.

4s '99 A-O \$4,350.00 Apr 1917-19
 4s '04 J-J 5,000.00 July 1 '17-21
 4s '08 J-D 26,500.00 Dec 31 '17-28
 4s '10 J-D 27,000.00 Dec 1 '17-25
 4½s '14 M-N 100,000.00 1917-1932
 4s --- 6,000.00 1933

4s '14 J-J (\$8,000) Jan 1 '17-20
 13,000.00 Jan 1 '21-23
 4s '15 J-D 10,000.00 June 15 '17-26
 4s '15 J-D 17,000.00 June 15 '17-33
 BOND, DEBT Oct 1 1916... \$401,500
 Serial Notes..... 407,300
 Sinking fund..... 129,085
 Borrowing capacity..... 85,332
 Assessed (real)..... 16,306,167
 val. 1916 (personal)..... 3,008,992
 Tax rate (per \$1,000) 1916... \$21.30
 Pop'n 1910, 11,157; 1915, 14,889
 INT. at Beacon Trust Co., Boston

ATHOL.

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

Sewer Loan (outside debt limit)

4s '94 J-J \$50,000.00 July 1 1924
 4s '93 J-J 28,000.00 July 1 1932
 4s '04 J-J 3,200.00 1934
 4s '08 J-J 24,000.00 Apr 1 1938
 4s '09 J-J 6,000.00 1939

Miscellaneous.

4½s A-O \$1,600.00 Oct 3 '17-18

Water Bds. (outside debt limit).

4s '06 F-A \$280,000.00 Aug 1 '17-36
 4s F-A 25,000.00 Aug 1 '17-41

School Loans.

4s A-O \$19,000.00 1917-1925
 4s '12 A-O 5,000.00 Oct 1 '17-21
 4s '15 J-J 40,000.00 Oct 1 '17-26
 GEN. B.D. DT. May 11 '16 \$110,200
 Water debt (additional)..... 413,000
 Floating debt..... 131,250
 Sinking fund..... 59,908
 Tax valuation 1915... 6,592,200
 (Assessment ½ to ¾ act. value.)
 Total tax rate (per \$1,000) 15... \$24.50
 Population 1910, 5,636; 1915, 9,783

INT. in Boston at Commonwealth Trust Co., Harris, Forbes & Co., Inc., and Old Colony Trust Co.

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 J-J \$20,000.00 Jan 1 1919
 4s A-O 25,000.00 Oct 1 1922
 4s J-J 75,000.00 & July 23-24
 4s J-J 35,000.00 July 1 '26-27
 4s J-J 18,000.00 July 1 1928
 3½s J-J 27,000.00 July 1 '29-30
 3½s J-J 10,000.00 Jan 1 1921
 3½s A-O 20,000.00 Apr 1 1921
 3½s A-O 30,000.00 Apr 1 1932
 4s A-O 30,000.00 Oct 1 1933
 '04 A-O 20,000.00 Oct 1 1933
 3½s '05 M-S 100,000.00 Mch 1 1935
 3½s '05 M-N 50,000.00 Nov 1 1935
 4s '08 A-O 36,000.00 Apr 1 '17-34
 4s J-J 3,000.00 July 1 '17-18
 4s '10 J-J 5,000.00 Jan 1 '17-19
 4s '10 J-J 50,000.00 July 1 '17-40
 4s '10 J-J 14,000.00 July 1 '17-30
 4s '11 J-J 27,500.00 July 1 '17-41

School-House Notes.

4s '09 M-N \$15,000.00 May 1 '17-19
 4s '12 M-N 10,000.00 May 20 '17-18

Rifle Range Notes.

4s '16 M-N \$3,000.00 Nov 1 1917

Fire-Engine-Station Bonds.

4s '10 M-N \$15,300.00 May 2 '17-20

School Funds.

3½s '00 M-N \$30,000.00 Nov 1 1920
 4s '12 F-A \$39,000.00 Aug 1 '17-32

Sewer Bonds.

4s '10 J-J \$58,000.00 July 1 '17-25
 4s J-J 59,000.00 July 1 '25-32
 4s '11 A-O 20,000.00 Oct 1 '17-21
 4s --- 60,000.00 Oct 1 '22-41
 4s '10 J-J 50,000.00 July 1 '32-40
 4s '12 J-J 130,000.00 July 1 '17-42
 4s '13 J-J 35,000.00 July 1 '17-38
 TOT. BD. DT. Oct 1 '16... \$1,208,700
 Note debt..... 331,000
 Sinking funds..... 164,021
 Water debt (incl. above)... 590,500
 Water sinking fund (incl.) 136,959
 Total valuation 1916... 22,253,675
 Total tax (per \$1,000) 1916... \$19.80
 Population 1910, 16,215; 1915, 18,480

INTEREST at Boston Safe Deposit & Trust Co., Boston, First Nat. Bk. and Old Colony Tr. Co., Boston.

BEAVERLY.

This city is in Essex County. Founded 1626; a town, 1868; incorporated as a city May 23 1894.

School Loans.

4s '02 A-O \$14,500.00 Oct 1 '17-21
 3½s '03 J-J 23,000.00 July 1 '17-21
 4s '05 M-N 67,000.00 May 1 '17-26
 3½s '09 M-N 6,000.00 May 1 '17-19
 4½s '07 M-N 7,000.00 May 1 '17-20
 4s '10 F-A 56,000.00 Aug 1 '17-30
 4s '11 J-J 10,000.00 Dec 1 '17-21
 4s '12 M-N 80,000.00 Nov 1 '17-32
 4s '12 M-N 6,000.00 Nov 1 '17-22

Town Loans.

6s M-N \$5,000.00 Nov 23 1918

Library Bonds.

4s '09 A-O \$2,000.00 Oct 1 1917
 4s '11 J-D 30,000.00 Dec 1 '17-21
 4s --- 50,000.00 Dec '22-30
 4s '15 A-O 27,000.00 Apr 1 '17-25

Water Loans.

'04 F-A \$15,000.00 Feb 1 1917
 4s '03 J-J \$11,000.00 July 1 '17-24
 3½s '05 A-O 22,000.00 Oct 1 '17-28
 4s --- 12,000.00 Oct 1 '17-22
 4s '05 A-O 1,000.00 Oct 1 1928
 4s --- 4,000.00 Oct 1 '29-30
 4½s '14 J-J 6,000.00 July 15 '17-19
 4s '15 J-D 8,000.00 June 1 '17-20
 4s --- 1,000.00 June 1 1921
 4s '15 A-O 27,000.00 Apr 1 '17-25
 4s --- 20,000.00 Apr 1 '26-35

Sewer Loans.

4s '93 J-J 15,000.00 July 1 '17-19
 4s '09 J-J 36,000.00 July 1 '17-25
 4s '03 A-O \$22,000.00 Apr 1 '17-24
 4s --- 20,000.00 Apr 1 '25-34
 4s '05 A-O 105,000.00 Apr 1 '17-31
 4s --- 25,000.00 Apr 1 '32-36
 4½s '07 A-O 12,000.00 Oct 1 '17-22
 4s '08 M-S 10,000.00 Sept 1 '17-18
 4s '11 J-J 24,000.00 July 1 '17-22
 4s --- 27,000.00 Dec 1 '17-19
 4s --- 90,000.00 Dec 1 '20-35

Bridge Bonds.

3½s '09 M-S \$3,000.00 Mar 1 1917
 4s --- 2,000.00 Mar 1 1918

Park Loan.

4s J-J \$75,000.00 July 1 '17-21
 4s '12 M-N 20,000.00 Dec 1 '17-26

Athletic Building Bonds.

4s '14 J-D \$2,000.00 June 1 1917

Dredging Loans.

4s '03 M-N \$18,000.00 Nov 1 '17-22

Bath-House Bonds.

4s '16 A-O \$15,000.00 Apr 1 '17-21
 4s --- 10,000.00 Apr 1 '22-26

Playground Bonds.

4s '10 J-J \$4,000.00 July 1 '17-20

Street Loans.

4s '03 J-J \$21,000.00 July 1 '17-23
 4s '08 A-O 6,000.00 Oct 1 '17-18
 4s '12 J-D 15,000.00 Dec 1 '17-19
 4s '14 J-J 30,000.00 July 15 '17-22
 4s --- 90,000.00 July 15 1923
 4s '15 M-N \$32,000.00 May 1 '17-24
 4s --- 2,000.00 May 1 1925
 3½s '16 M-S 50,000.00 Mar 1 '17-21
 TOT. FD. DT. Oct 1916... \$1,319,500
 Sinking fund..... 154,497
 Assessed valuation 1916... 48,122,138
 Borrowing capacity..... 422,013
 Tax rate (per \$1,000) 1916... \$15.60
 Pop'n 1910, 18,650; 1915, 22,959

INT. on sewer bonds of 1908, 1911 and 1914 and all issues since 1911 (except 1915) is payable at Old Colony Tr. Co., Boston; 1915 issues payable at Commonwealth Tr. Co., Boston; on other loans at First Nat. Bank, Boston.

BELMONT.

This town (P. O. Boston) is in Middlesex County. Incorp. in 1859.

School-House Bonds.

4s J-D \$40,000.00 June 1 1917
 4s '04 A-O 8,000.00 Oct 1 '17-22
 3½s J-D 14,000.00 June 1 '17-23
 4s '08 J-J 6,000.00 July 1 '17-22
 4s '11 J-J 2,500.00 July 1 '17-21
 4s '13 J-D 51,000.00 Dec 1 '17-33
 4½s A-O 4,000.00 Oct 1 '17-20
 4½s J-J 2,000.00 July 1 '17-20
 4s '16 J-J \$30,000.00 Jan 1 '17-26
 4s --- 20,000.00 Jan 1 '27-36

High-School Loan.

4s '16 A-O \$146,000.00 Apr 1 '17-22

Street Loans.

4s '07 M-S \$1,000.00 Mar 1 1917
 4s '15 A-O 8,000.00 Apr 1 '17-20
 4s '16 A-O 10,000.00 Apr 1917-21

Gravel Bank Loan.

4½s A-O \$1,000.00 Oct 1 '17-18

Water Loans.

4s F-A \$8,000.00 Aug 1 1925
 4s J-J 6,000.00 July 1 1925
 4s J-D 5,000.00 Dec 1 1926
 4s J-D 7,000.00 June 1 1929
 4s '08 J-D 5,000.00 Dec 1 1917
 4s '09 A-O 10,000.00 Apr 1 1939
 4½s '13 --- 1,000.00 Apr 1 1917
 4s --- 13,000.00 Apr 1 '18-43

Electric-Light Bonds.

4½s A-O \$1,000.00 Oct 1 '17-18
 4s A-O 3,500.00 Apr 1 '17-23
 4s J-D 14,000.00 June 1 1928
 4½s '13 1,000.00 Apr 1 '17-18
 4s '15 A-O 3,500.00 Apr 1 '17-23
 4s '16 --- 6,000.00 Sept 1 '17-28

Macadam Pavement Loan.

4s '16 A-O \$10,000.00 Apr 1 '17-21

Sewer Loan.

4s M-N \$18,000.00 Nov 1 1924
 4s J-J 9,000.00 July 1 1926
 4s J-D 6,000.00 June 1 1927

3½s J-D \$30,000.00 June 2 1932
 3½s A-O 10,000.00 Oct 2 1932
 4s '07 M-S 10,000.00 Mch 1 1937
 4s '08 J-D 10,000.00 June 1 1938
 4s '11 J-D 10,000.00 June 1 1941
 4s '12 F-A 10,000.00 Feb 1 1943
 4s J-J 4,000.00 July 1 '17-24
 4s '15 J-J 9,500.00 July 1 '17-35
 4s '16 A-O 10,000.00 Apr 1 '17-36
 4s '16 --- 5,000.00 Sept 1 '17-26

Surface Drainage Bonds.

4s '12 M-S \$1,000.00 Sept 1 1917
 4s A-O 1,000.00 Apr 1 '17-18
 4s '15 A-O 4,500.00 Apr 1 '17-25

Fire-Department Bonds.

4s J-D \$500.00 June 1 1917

TOTAL DEBT Aug 1 '16... \$560,000
 Bonds outside limits... 231,500
 Sinking fund (other than exempt bonds)..... 65,840
 Borrowing capacity..... 19,277
 Total val. '16 (abt. act.)... 12,573,773
 Total tax (per \$1,000) 1915... \$18.60
 Population 1910, 7,542; 1915, 8,081.
 INT. at Beacon Trust Co., Boston.

BOSTON.

James M. Curley, Mayor; Chas. H. Shattery, 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 recalling Mayor Cur-

BILLERICA.

This town is in Middlesex County. Inc. 1655. Population 1915, 3,246.

Town-Hall Bonds

BOSTON (Continued).—ley was submitted to the voters on Nov. 2 1915, but failed to carry. V. 101, p. 1568. 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. The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on Nov. 1 1916 to \$3,636,000.00. The details of this county debt are included in the following financial report for this city.

Sinking Fund Debt.

3 1/2s	J-J	\$549,000	Jan	1917
3 1/2s	J-J	345,500	Jan	1917
4s	A-O	3,000	Apr	1917
4s '16	J-J	2,750	June	1917
4s	J-J	309,000	July	1917
3 1/2s	J-J	630,500	July	1917
4s	A-O	669,000	Oct	1917
3 1/2s	A-O	100,000	Oct	1917
3 1/2s	J-J	231,800	Jan	1918
4s	J-J	450,000	Jan	1918
4s	A-O	5,000	Apr	1918
3 1/2s	A-O	285,000	Apr	1918
3 1/2s	J-J	1,965,320	July	1918
4s	J-J	5,000	July	1918
3 1/2s	A-O	43,499	Oct	1918
4s	A-O	40,000	Oct	1918
4s	J-J	480,500	Jan	1919
4s	A-O	10,000	Apr	1919
3 1/2s	A-O	228,100	Apr	1919
3 1/2s	J-J	1,905,700	July	1919
4s	J-J	3,500	July	1919
3 1/2s	A-O	10,000	Oct	1919
3s	A-O	8,000	Oct	1919
3 1/2s	J-D	43,499	Dec	1919
4s	J-J	439,500	Jan	1920
3 1/2s	J-J	600,000	Jan	1920
4s	J-J	16,400	July	1920
4s	A-O	44,100	Oct	1920
4s	J-J	430,000	Jan	1921
4s	J-J	500,000	Jan	1921
3s	A-O	173,000	Apr	1921
4s	J-D	700,000	June	1921
3 1/2s	J-J	509,600	July	1921
4s	J-J	650,000	July	1921
3s	A-O	250,000	Oct	1921
3 1/2s	J-J	250,000	Jan	1922
3s	J-J	340,550	Jan	1922
4s	A-O	200,000	Apr	1922
3 1/2s	J-D	1,330,000	June	1922
3s	J-J	400,000	July	1922
3 1/2s	A-O	171,400	Oct	1922
4s	A-O	301,000	Oct	1922
4s	J-J	412,000	Jan	1923
3 1/2s	J-J	762,500	Jan	1923
3 1/2s	A-O	100,000	Apr	1923
3 1/2s	J-D	863,000	June	1923
4s	J-J	500,000	July	1923
4s	A-O	775,000	Oct	1923
3 1/2s	A-O	95,000	Oct	1923
4s	J-J	90,000	Jan	1924
3 1/2s	J-J	388,800	Jan	1924
3 1/2s	J-D	483,000	June	1924
4s	J-J	100,000	July	1924
4s	A-O	1,100,000	Oct	1924
4s	J-J	1,039,500	Jan	1925
4s	A-O	50,000	Apr	1925
3 1/2s	A-O	208,000	Oct	1925
3 1/2s	J-D	1,077,000	Dec	1925
3 1/2s	J-J	24,500	Jan	1926
3 1/2s	J-J	100,000	June	1926
3 1/2s	J-J	661,300	July	1926
3 1/2s	A-O	24,000	Oct	1926
3 1/2s	J-D	4,350	Dec	1926
4s	J-J	1,025,250	Jan	1927
4s	A-O	33,000	Apr	1927
4s	J-J	958,700	July	1927
4s	A-O	60,000	Oct	1927
3 1/2s	J-J	2,200,000	Jan	1928
3 1/2s	A-O	50,000	Apr	1928
3 1/2s	A-O	17,000	Apr	1928
3 1/2s	J-D	1,331,000	June	1928
3 1/2s	J-J	505,000	July	1928
3 1/2s	A-O	1,131,000	Oct	1928
3 1/2s	J-J	650	Jan	1929
3 1/2s	A-O	1,445,800	Apr	1929
3 1/2s	J-J	1,574,000	July	1929
3 1/2s	A-O	300,000	Oct	1929
3 1/2s	J-J	1,627,000	Jan	1930
3 1/2s	A-O	169,000	Apr	1930
3 1/2s	J-J	17,200	July	1930
3 1/2s	J-J	1,628,000	July	1930
3s	A-O	78,550	Oct	1930
3s	J-J	255,000	Jan	1931
3s	A-O	309,000	Apr	1931
3 1/2s	J-J	1,850,000	July	1931
3s	A-O	338,000	Oct	1931
3s	J-J	582,000	Jan	1932
3s	A-O	56,300	Apr	1932
3 1/2s	J-D	3,174,000	June	1932
3 1/2s	J-J	10,000	Oct	1932
3 1/2s	A-O	59,000	Oct	1932
3 1/2s	J-J	983,000	Dec	1932
3 1/2s	J-J	30,000	Jan	1933
3 1/2s	J-D	1,500,000	June	1933
3 1/2s	J-J	1,800,000	Jan	1934
3 1/2s	J-D	900,000	June	1934
4s	A-O	60,000	Oct	1934
3 1/2s	A-O	100,000	Oct	1934
3 1/2s	J-J	741,500	Jan	1935
4s	A-O	1,000,000	Apr	1935
4s	J-J	1,500,000	July	1935
4s	J-J	1,819,000	July	1935
3 1/2s	A-O	9,500	Oct	1935
4s	A-O	10,000	Oct	1935
3 1/2s	J-D	1,238,000	Dec	1935
3 1/2s	J-J	304,500	Jan	1936
3 1/2s	A-O	500,000	Apr	1936
3 1/2s	J-D	170,000	June	1936
4s	J-J	2,764,000	July	1936
4s	A-O	100,000	Oct	1936
3 1/2s	A-O	1,000,000	Oct	1936
3 1/2s	J-J	618,000	Jan	1937
3 1/2s	A-O	352,050	Apr	1937
4s	J-J	1,710,600	July	1937
3 1/2s	J-J	1,584,000	July	1937
4s	A-O	4,350	Oct	1937
4s	J-D	9,000	Dec	1937
3 1/2s	J-J	600,000	Jan	1938
3 1/2s	A-O	200,000	Apr	1938
3 1/2s	J-D	1,055,000	June	1938
3 1/2s	J-J	200,000	July	1938
4s	A-O	8,900	Oct	1938
3 1/2s	A-O	50,000	Oct	1938
3 1/2s	A-O	1,083,000	Apr	1939
3 1/2s	J-J	650,000	July	1939

3 1/2s	J-J	\$400,000	Jan	1940	
3 1/2s	J-J	250,000	July	1940	
3s	A-O	250,000	Oct	1941	
3s	J-J	206,000	Jan	1942	
3 1/2s	J-D	700,000	June	1942	
3 1/2s	J-J	300,000	July	1943	
3 1/2s	J-D	1,500,000	June	1943	
3 1/2s	J-J	50,000	Jan	1944	
3 1/2s	J-D	4,156,000	June	1944	
3 1/2s	J-J	559,000	Jan	1945	
3 1/2s	A-O	610,700	Apr	1945	
3 1/2s	J-J	3,100,000	July	1945	
3 1/2s	A-O	11,000	Apr	1946	
3 1/2s	J-D	489,000	June	1946	
4s	J-J	1,150,000	July	1946	
3 1/2s	J-J	88,150	Jan	1947	
4s	A-O	486,850	Apr	1947	
4s	J-J	1,000,000	July	1947	
4s	A-O	5,000	Oct	1947	
4s	J-D	49,000	Dec	1947	
4s	J-D	2,000,000	June	1948	
3 1/2s	J-J	3,900	Jan	1949	
3 1/2s	A-O	650,000	Apr	1949	
3 1/2s	J-J	1,000,000	July	1950	
3 1/2s	J-J	46,000	July	1956	
4s	M-N	404,000	Nov	1956	
4s	J-J	500,000	Jan	1957	
4s	M-N	31,000	May	1957	
4s	J-J	50,000	July	1957	
4s	A-O	2,819,000	Oct	1957	
4s	J-J	2,100,000	Jan	1958	
4 1/2s	M-N	1,300,000	Nov	1958	
4s	J-J	2,500,000	July	1959	
4s	J-J	2,815,000	Jan	1960	
4s	A-O	37,000	Apr	1960	
4 1/2s '15	A-O	1,750,000	Oct	1960	
4s	J-J	120,000	July	1960	
4s	'15	43,000	July	1960	
4s	'16	10,000	Jan	1961	
4s	'16	15,000	Jan	1961	
4s	'16	350,000	Apr	1961	
4s	'16	J-D	1,400,000	June	1961

Serial Debt.

3 1/2s '10	J-J	\$122,500	Jan	'17-'30
3 1/2s '10	J-J	45,000	Jan	'17-'25
3 1/2s '10	J-J	5,000	Jan	'17-'21
3 1/2s '10	J-J	25,000	Jan	'17-'22
3 1/2s '10	J-J	6,000	Jan	'17-'20
3 1/2s '10	J-J	18,000	Jan	'17-'20
3 1/2s '10	J-J	204,000	Jan	'17-'50
4s '10	J-J	1,344,000	July	'17-'30
4s '10	J-J	240,000	July	'17-'40
4s '10	J-J	184,000	July	'17-'24
4s '10	J-J	352,000	July	'25-'40
4s '10	J-J	9,000	July	'17-'19
4s '10	J-J	22,000	July	'20-'30
4s '10	J-J	24,000	July	'17-'28
4s '10	J-J	1,000	July	1925
4s '10	J-J	29,000	July	'17-'20
4s '10	J-J	30,000	July	'17-'20
4s '10	J-J	30,000	July	'21-'30
4s '10	J-J	5,000	July	'17-'21
4s '10	J-J	1,500	July	'17-'19
4s '10	J-J	8,000	July	'17-'20
4s '10	J-J	7,000	July	'21-'27
3 1/2s '11	J-J	500	July	1928
3 1/2s '11	J-J	18,000	Jan	'17-'25
3 1/2s '11	J-J	40,000	Jan	'17-'21
3 1/2s '11	J-J	80,000	Jan	'17-'25
3 1/2s '11	J-J	8,000	Jan	'17-'18
3 1/2s '11	J-J	39,000	Jan	'19-'31
3 1/2s '11	J-J	65,000	Jan	'17-'29
3 1/2s '11	J-J	40,000	July	'17-'26
3 1/2s '11	J-J	10,000	July	'17-'21
4s '11	M-N	750,000	Nov	'17-'31
4s '11	M-N	200,000	Nov	'17-'36
4s '11	M-N	5,000	Nov	1917
4s '11	M-N	169,000	Nov	'18-'31
4s '11	M-N	15,000	Nov	'17-'21
4s '11	M-N	20,000	Nov	'22-'31
4s '11	M-N	100,000	Nov	'17-'26
4s '11	M-N	325,000	Nov	'17-'41
4s '11	M-N	264,000	Nov	'17-'21
4s '12	A-O	68,000	Oct	'17-'32
4s '12	A-O	50,000	Oct	'17-'21
4s '12	A-O	5,000	Oct	1922
4s '12	A-O	36,000	Oct	'17-'22
4s '12	A-O	40,000	Oct	'23-'32
4s '12	A-O	5,000	Oct	1918
4s '12	A-O	261,000	Oct	'17-'27
4s '12	A-O	288,000	Oct	'17-'32
4s '12	A-O	667,500	Oct	'17-'37
4s '13	J-J	1,447,000	Jan	'17-'33
4s '13	A-O	40,000	Oct	'17-'20
4s '13	A-O	6,000	Oct	'17-'19
4s '13	A-O	10,000	Oct	'17-'21
4s '13	A-O	16,000	Oct	'17-'24
4s '13	A-O	31,500	Oct	'17-'23
4s '13	A-O	21,000	Oct	'17-'23
4s '13	A-O	20,000	Oct	'17-'23
4s '13	A-O	3,000	Oct	'17-'28
4s '13	M-N	880,000	Nov	'17-'38
4s '13	M-N	108,000	Nov	'29-'33
4s '13	M-N	108,000	Nov	'17-'28
4s '13	M-N	56,000	Nov	'17-'23
4s '13	M-N	35,000	Nov	'24-'28
4s '13	M-N	28,000	Nov	'17-'18
4s '13	M-N	180,000	Nov	'17-'33
4s '13	M-N	625,500	Nov	'17-'33
4s '13	M-N	225,000	Nov	'17-'31
4s '13	M-N	28,000	Nov	'32-'33

4s '16	J-D	1,000,000	June	17-'11
4s '16	J-D	500,000	June	17-'16
4s '16	J-D	180,000	June	17-'26
4s '16	J-D	170,000	June	17-'26
4s '16	J-D	300,000	June	17-'36
4s '16	J-D	28,000	June	17-'30
4s '16	J-D	80,000	June	17-'36
4s '16	J-D	170,000	June	17-'33
4s '16	J-D	72,000	June	17-'25
4s '16	J-D	77,000	June	17-'26
4s '16	J-D	40,000	June	17-'26
4s '16	J-D	10,000	June	17-'21
4s '16	J-D	5,000	June	17-'21

BRAINTREE.
This town (P. O. So. Braintree) is in Norfolk County. Inc. in 1840.

Notes.
\$14,000 July 1 '17-'24
1,500 1917-1919

Water Bonds.
48 '88 J-J \$100,000 Jan 1 1918
48 '91 J-D 150,000 June 1 1921
48 '11 A-O 75,000 Oct 1 '17-'21

Water Notes.
48 '09 J-J \$3,000 July 15 '17-'19
48 '96 F-A 6,000 Aug 1 1926
48 '00 F-A 5,500 Oct 4 1917

School Bonds.
48 '11 J-J \$47,500 July 1 '17-'31
Town-Hall Bonds.
48 '12 J-D \$38,000 June 1 '17-'32

School Notes.
3 1/2 '85 J-D \$6,000 June 1 '17-'19
Playground Bonds.
48 '11 J-J \$2,500 July 1 '17-'21

Municipal-Lighting Bonds.
48 '93 A-O \$16,500 Apr 5 1917
TOTAL DEBT Oct 10 '16. \$480,000

Floating debt (incl.) 25,000
Sinking funds (incl.) 15,236.688
Tax valuation 1916 7,789,179
Total tax (per \$1,000) 1916 318.80
Pop'n (1910, 8,066; 1915, 9,343
± INT. at Nat. Shawmut Bk., Bos.

BRISTOL COUNTY.
County seat at Taunton. Incorporated 1685. Pop'n 1916, 346,964.

Registry Bldg. Notes & Bonds.
48 '12 J-J \$80,000 July 23 1917
48 '13 J-D 40,000 Dec 24 '22-'23

Bridge Notes and Bonds.
4 1/2 '13 J-D \$80,000 June 16 '18-'22
Court-House Notes & Bonds.
4 1/2 '10 M-N \$27,500 May 4 '17-'19

48 '11 F-A 30,000 Aug 2 '17-'20
48 '12 A-O 10,000 Apr 17 1920
48 '12 J-D 70,000 Dec 26 '18-'21
48 '13 J-J 70,000 July 23 '22-'26

48 '14 A-O 10,000 Oct 1 1924
Agricultural School Bonds.
48 '13 A-O \$15,000 Apr 1 '17-'19

48 '14 J-J 30,000 July 15 '17-'29
48 '16 --- 7,000 1917-1923
500 1924

Refunding Bonds.
4 1/2 '13 M-S \$44,000 Sept 3 '17-'34
4 1/2 '14 J-D 8,000 Dec 4 '17-'24

48 '15 J-D 35,000 June 2 '17-'35
48 '15 M-S 19,000 Sept 3 '17-'35
48 '16 A-O 100,000 Apr 15 '17-'36

48 '16 J-D 20,000 June 30 '17-'36
BOND. DEBT Oct 1916. \$721,500
State highways debt 64,277
TOTAL DEBT Oct 1916. \$789,777

Tax valuation 1914 334,341,427
INT. at First Nat. Bank, Boston, or by check to holders of bonds.

BROCKTON.
This city is in Plymouth County. Incor. Apr. 9 1881. Pop'n '15, 62,288

Fire Department.
48 '06 A-O \$8,000 1917-1924
48 '08 A-O 2,000 1917-1918

3 1/2 '09 A-O 4,500 1917-1919
48 '10 14,000 1917-1930
48 '13 F-A 17,500 Aug 1 '17-'23

Poor-Department Bonds.
3 1/2 '09 A-O \$1,000 1917
4 1/2 '13 M-N 10,500 May 1 '17-'23

Sewer Bonds.
48 '92 F-A \$3,000 Aug 1 '17-'22
48 '93 J-D 10,500 June 1 '17-'23

48 '93 J-J 56,000 July 1 '17-'23
48 '95 A-O 56,000 Apr 1 '17-'24
48 '95 A-O 35,000 Apr 1 '17-'23

48 '95 M-N 11,000 May 1 '17-'27
3 1/2 '02 A-O 5,000 1917-1921
3 1/2 '01 J-D 7,000 1917-1923

3 1/2 '05 M-N 1,500 May '17-'19
3 1/2 '05 A-O 15,000 Apr 1 '17-'21
3 1/2 '01 F-A 19,000 Feb 1 '17-'35

3 1/2 '06 A-O 13,000 1917-1929
48 '06 A-O 10,000 1917-1926
48 '06 A-O 21,000 Apr 1 '17-'37

48 '06 A-O 21,000 1917-1938
48 '10 F-A 22,000 1917-1940
48 '11 A-O 10,000 April 1 '17-'26

48 '12 M-S 20,000 Mar 1 '17-'32
4 1/2 '13 A-O 22,000 June 1 '17-'38
48 '14 A-O 23,000 Apr 1 '17-'39

48 '15 A-O 24,000 Apr 1 '17-'40
Park Bonds.
48 '11 A-O \$5,000 Apr 1 '17-'21

48 '12 M-S 6,000 Mar 1 '17-'22
4 1/2 '13 A-O 7,000 Apr 1 '17-'23

School Bonds.
3 1/2 '09 M-N \$9,187.50 May 1 '17-'19
3 1/2 '00 J-D 8,000 June 1917-'20

3 1/2 '03 A-O 5,000 1917
3 1/2 '04 F-A 40,000 Feb 1917-'24
3 1/2 '05 F-A 45,000 1917-1925

48 '06 J-D 20,000 1917-1926
48 '07 A-O 33,000 Apr 1 '17-'27
48 '08 M-A 44,000 1917-1927

48 '10 F-A 56,000 1917-1930
48 '11 A-O 37,500 Apr 1 '17-'21
48 '12 J-J 7,200 July 1 '17-'22

48 '12 M-S 38,000 Mar 1 '17-'32
4 1/2 '13 A-O 27,500 Apr 1 '17-'33
4 1/2 '13 A-O 38,250 Apr 15 '17-'33

4 1/2 '13 J-J 51,000 July 1 '17-'33
48 '13 A-O 3,500 Oct 1 '17-'23
4 '14 M-S 54,000 Mar 1 '17-'34

4 1/2 '14 A-O 13,000 Apr 1 '17-'29
4 1/2 '14 F-A 27,000 Aug 1 '17-'34
48 '15 F-A 80,750 Feb 1 '17-'35

48 '15 A-O 4,000 Apr 1 '17-'20
48 '15 J-J 7,000 July 1 '17-'23
48 '15 J-J 800 July 1 1917

48 '15 M-N 162,000 1917-1925
48 '16 --- 150,000 1917-1926
48 '16 --- 40,000 1927-1936

48 '16 --- 180,000 1926-1935
Bridge Bonds.
48 '14 A-O \$1,500 Apr 1 '17-'19

48 '11 A-O \$5,000 Apr 1 '17-'21
Comfort-Station Bonds.
48 '11 A-O \$2,500 Apr 1 '17-'21

4 1/2 '13 A-O 3,500 Apr 1 '17-'23
Water Bonds.
48 '88 M-N \$20,000 May 15 1918

48 '80 M-N 10,000 May 15 1919
48 '80 A-O 65,000 Apr 1 1920
48 '80 A-O 5,000 Oct 1 1920

48 '91 M-N \$25,000 May 1 1921
48 '92 M-N 20,000 May 1 1922
48 '93 M-S 25,000 Mech 1 1923

48 '93 J-D 62,000 Apr 1 1924
48 '93 '95 A-O 50,000 Apr 1 1925
48 '95 A-O 25,000 Oct 1 1925

48 '96 & '97 M-N 50,000 May 1 '26-'27
48 '97 F-A 15,000 Aug 1 1927
48 '98 F-A 10,000 Aug 1 1928

48 '98 M-N 110,000 Nov 1 1932
48 '03 J-J 27,000 July 1 1933
3 1/2 '87 M-N 15,000 May 1 1917

3 1/2 '89 J-D 10,000 June 1 1923
3 1/2 '00 M-N 12,000 Nov 1 1929
3 1/2 '00 M-S 15,000 Mch 1 1930

3 1/2 '01 A-O 13,000 Apr 1 1931
3 1/2 '01 J-D 15,000 June 1 1931
3 1/2 '02 A-O 75,000 Apr 1 1932

3 1/2 '02 F-A 15,000 Aug 1 1932
3 1/2 '02 M-N 190,000 & r. Nov 1 1932
3 1/2 '03 J-J 3,000 Oct 1 1933

3 1/2 '04 F-A 165,000 Feb 1 1934
3 1/2 '04 J-J 25,000 July 1 1934
3 1/2 '05 F-A 50,000 Feb 1 1935

3 1/2 '05 F-A 25,000 Aug 1 1935
3 1/2 '06 A-O 25,000 Oct 1 1935
3 1/2 '06 J-D 20,000 Mch 1 1936

48 '07 M-S 25,000 Mech 1 1937
48 '07 J-J 30,000 July 1 1937
48 '08 A-O 42,000 Apr 1 '17-'37

48 '08 F-A 21,000 Aug 1 1917
3 1/2 '09 A-O 33,000 Apr 1 '17-'18
3 1/2 '09 M-N 23,000 Nov 1 '17-'18

48 '10 F-A 7,000 Feb 1 1917
48 '10 A-O 14,000 1917-1920
48 '11 A-O 48,000 July 1 '17-'40

48 '11 M-S 96,000 Mch 1 '17-'35
4 1/2 '13 M-S 29,700 Mar 15 '17-'43
4 1/2 '13 A-O 7,000 Oct 1 '17-'23

48 '14 F-A 28,000 Feb 1 '17-'44
48 '14 J-D 25,000 June 1 '17-'41
48 '15 A-O 24,000 Apr 1 '17-'40

48 '16 A-O 14,000 Oct 1 '17-'30
Cemetery Bonds.
48 '15 J-J \$3,000 July 1 '17-'22

City Hall.
48 '92 J-D \$6,000 June 1 '17-'22
48 '93 A-O 12,000 Apr 15 '17-'23

48 '93 M-N 8,000 Nov 1 '17-'22
48 '93 M-N 15,000 Nov 1 '17-'22
Street-Improvement Bonds.
3 1/2 '89 M-N \$7,500 May 1 '17-'19

48 '97 A-O 3,000 Apr 1 1917
3 1/2 '09 A-O 10,500 1917-1919
3 1/2 '09 J-J 6,000 1917-1919

48 '10 F-A 14,000 1917-1920
48 '11 M-N 25,000 May 1 '17-'21
48 '11 A-O 17,500 Apr 1 '17-'21

48 '12 M-S 20,500 Mar 1 '17-'22
48 '12 M-S 6,000 Mar 1 '17-'22
4 1/2 '13 J-D 28,000 June 1 '17-'23

4 1/2 '13 M-N 2,500 May 15 '17-'21
48 '14 A-O 24,000 Apr 1 '17-'19

48 '14 A-O 9,000 Apr 1 '17-'19
48 '14 J-J 20,000 July 1 '17-'24
48 '14 M-N 8,000 May 1 '17-'24

48 '15 M-S 32,000 Mar 1 '17-'20
48 '15 A-O 16,000 Apr 1 '17-'20
48 '15 A-O 1,000 Apr 1 '17-'18

48 '15 J-J 9,000 July 1 '17-'25
48 '15 J-J 1,500 July 1 '17-'19
Playgrounds.
48 '12 M-S \$28,000 Mar 1 '17-'42

4 1/2 '13 M-N 8,500 May 15 '17-'33
48 '13 J-D 2,500 Dec 15 '17-'21
48 '14 J-J 600 July 1 '17-'19

48 '14 J-D 8,000 June 1 '17-'24
48 '14 J-D 3,200 Dec 15 '17-'24
48 '15 J-J 9,000 July 1 '17-'25

48 '15 A-O 5,000 Oct 1 '17-'26
48 '15 A-O 4,750 Oct 1 '17-'21
48 '16 --- 4,000 1917-1924

48 '16 --- 12,000 1917-1928
Various Purposes Bonds.
48 '15 --- \$11,700

Drainage Bonds.
48 '89 M-N \$3,300 Nov 20 '17-'19
48 '92 J-D 1,200 June 1 '17-'22

48 '92 M-S 4,800 Sept 1 '17-'22
48 '95 J-J 1,500 July 1 '17-'19
3 1/2 '02 J-D 8,000 1917-1932

3 1/2 '05 A-O 4,000 1917-1919
48 '07 A-O 1,000 Apr 1 1917
48 '10 A-O 5,000 1917-1920

48 '11 A-O 5,000 Apr 1 '17-'21
48 '12 M-S 6,000 Mar 1 '17-'22
4 1/2 '13 M-S 7,000 Mar 15 '17-'23

48 '14 A-O 8,000 Apr 1 '17-'24
4 1/2 '14 M-S 8,000 Sept 1 '17-'24
48 '15 A-O 9,000 Apr 1 '17-'25

48 '15 J-J 4,500 July 1 '17-'25
48 '16 --- 5,000 1917-1926
TOTAL DEBT, SINKING FD., &c.
Nov. 1, 1916.

Gross city debt \$3,699,250
Bonds outside debt limit* 2,607,750
Bond debt insld. d. limit \$1,091,500

Debt limit 2 1/2 % average
3-year valuation 1,307,585
Borrowing capacity \$216,085

Total valuation 1916 \$55,816,791
Tax rate (per \$1,000) 1916 \$22.80
*Bonds outside of debt limit consist of \$1,769,700 water, \$462,200 sewer, part of city hall debt to the amount of \$42,600, drainage dept. debt, \$44,500, high-school, \$240,000, and playgrounds, \$48,750.

The city owns real estate valued at \$2,805,915.
INT. at City Treasurer's office.

BROOKLINE.
This town is in Norfolk County. Inc. 1705. Population 1915, 33,490.

48 '15 J-J \$50,400 Jan 1 '17-'34
48 '15 J-J 32,800 Jan 1 '17-'24

Miscellaneous.
3 1/2 '04 J-J \$44,000 Jan 1 '17-'24
Land Bonds.
48 '12 --- \$24,000 Jan 1 '17-'22

Sewer & Surface Water Bonds.
48 '12 --- \$24,000 Jan 1 '17-'22
48 '12 --- 30,000 Jan 1 '17-'22

48 '14 --- 50,400 Jan 1 '17-'34
School Bonds.
3 1/2 '03 J-J \$7,000 Jan 1 '17-'23

3 1/2 '11 J-J 35,000 Jan 1 '17-'33
3 000 '11 J-J 20,000 Jan 1 '17-'30
48 '13 --- 117,300 Jan 1 '17-'33

Soldiers' Monument Bonds.
48 '13 --- \$28,000 Jan 1 '17-'23

Park Bonds.
3 1/2 '03 J-J \$35,000 Jan 1 '17-'23

Public-Library Loan.
3 1/2 '09 J-J \$79,300 Jan 1 '17-'29
3.808 J-J 79,300 Jan 1 '17-'29

Street Bonds.
48 '07 J-J \$44,000 Jan 1 '17-'27
3 1/2 '07 J-J 5,000 Jan 1 1917

3 1/2 '10 --- 22,000 Jan 1 '17-'20
48 '07 --- 6,500 Jan 1 1917
48 '12 --- 11,000 Jan 1 '17-'22

48 '12 --- 30,000 Jan 1 '17-'22
48 '14 --- 32,800 Jan 1 '17-'24
Bridge Notes.
3 1/2 '08 '97 A-O \$1,250 Oct 1917

3.48 '93 M-S 5,000 Mech 1917-18
Public-Gymnasium Bonds.
48 '06 J-J \$60,000 Jan 1 '17-'26

Engine-House Bonds.
48 '07 J-J \$6,000 Jan 1 1917
Sewer Bonds.
3 1/2 '09 J-J \$39,000 Jan 1 '17-'29

Drainage Bonds.
3 1/2 '09 J-J \$15,000 Jan 1 '17-'19
Water Scrip.
48 '93 J-J \$31,262 July 1 '17-'23

48 '91 J-J 5,000 Jan 1 '17-'21
3 1/2 '92 J-D 12,000 June 15 '17-'24
3 1/2 '92 '94 J-D 8,000 June 15 '17-'24

3 1/2 '94 J-J 750 Jan 1 1917
3 1/2 '95 A-O 5,400 Aug 1 '17-'25
3.358 '98 J-J 1,400 Jan 1 '17-'18

3 1/2 '03 J-J 2,000 Jan 1 '17-'18
3 1/2 '03 J-J 6,000 June 1 '17-'21
3 1/2 '03 J-J 25,000 Jan 1 '17-'23

3 1/2 '03 J-J 16,000 Jan 1 '17-'24
3 1/2 '09 J-J 65,000 Jan 1 '17-'29
48 '15 J-J 190,000 Jan 1 '17-'35

Playgrounds.
3 1/2 '88 --- \$25,000 Nov 1918
3.108 '99 M-S 25,000 Mch 1 1919

3.158 '01 J-J 60,000 July 1 '17-'22
3 1/2 '03 J-J 35,000 Jan 1 '17-'23
48 '06 J-J 10,000 Jan 1917-'26

3.458 '09 J-J 44,400 Jan 1 '17-'29
48 '14 J-J 76,500 Jan 1 '17-'34
Debt Jan. 1 1916.

TOTAL DEBT. \$1,620,993
Deduct water debt, drain-
age debt and debt for
playgrounds 681,393

NET DEBT, as defined by law. 939,600
Net debt allowed by law 3,632,507
Available balance 2,692,907

Tot. assess. val. in 1915 125,780,029
Tax rate (per \$1,000) 1916 \$14.80
INT. on coupon bonds payable at First Nat. Bank of Boston; on other bonds by Town Treasurer.

ASSETS.—On Jan. 1 1916, including buildings, parks, water-works, &c., amounted to \$6,884,397, including \$162,983 cash in treasury. The water-works are valued at \$1,196,600.

CAMBRIDGE.
This city is in Middlesex County. Inc. Mar. 17 1846. Pop'n 1916, 104,839; 1915, 103,822.

48 --- \$38,500
Building Loans.
3 1/2 '03 A-O \$5,000 Apr 1 1923

3 1/2 '04 A-O 25,000 Apr 1 1924
3 1/2 '04 M-N 5,000 May 1 1924
48 '07 M-S 30,000 Sept 1 1927

Municipal Loan.
3 1/2 '11 --- \$25,000 July 1 1921
3 1/2 '12 M-S 15,500 Mch 1 1922

48 '12 M-S 35,000 Sept 1 1922
48 '13 --- 39,800 Feb 1 1923
Sewer Bonds (Inside Limit).
48 '94 F-A \$75,000 & r. Aug 1 1924

48 '95 A-O 60,000 Oct 1 1925
3 1/2 '01 F-A 10,000 Aug 1 1931
3 1/2 '03 A-O 20,000 Oct 1 1933

3 1/2 '04 M-N 45,000 & r. Mch 1 1934
3 1/2 '05 M-N 15,000 May 1 1935
48 '06 M-N 10,000 May 1 1936

48 '07 A-O 35,000 Apr 1 1937
48 '08 J-D 5,000 Dec 1 1938
3 1/2 '10 J-J 23,000 & r. Jan 1 1940

48 '10 J-J 15,000 May 1 1940
3 1/2 '11 M-S 10,000 Mch 1 1941
3 1/2 '11 J-J 10,000 July 1 1941

3 1/2 '13 F-A 10,000 Feb 1 1943
48 '13 J-J 25,000 July 1 1943
Charles River Basin Bonds.
48 '11 J-D \$80,000 Dec 1 1921

3 1/2 --- 50,000 Nov 1 1937
3 1/2 --- 50,000 Aug 1 1938
Street Loans.
48 '98 M-S \$137,000 Oct 1 1916

48 '98 M-S 15,000 May 2 1918
3 1/2 '99 M-N 8,000 Nov 1 1919
3 1/2 '00 M-N 21,0

CAMBRIDGE (Continued).—

Public Library Bonds. 3 3/4 '01 M-N \$27,000...Nov 1 1921
Water Bonds. 4 3/4 '04 A-O \$300,000...Apr 1 1924
3 3/4 '97 J-J 100,000...July 1 1917
3 3/4 '97 A-O 200,000...Apr 1 1917
3 3/4 '97 M-N 75,000...Nov 1 1917
3 3/4 '97 J-D 140,000...Dec 1 1917
3 3/4 '98 M-N 50,000...May 2 1918
3 3/4 '98 J-D 60,000...June 1 1918
3 3/4 '98 M-N 50,000...Nov 1 1918
3 3/4 '99 M-N 23,000...Nov 1 1919
3 3/4 '00 M-N 30,000...Nov 1 1920
3 3/4 '01 J-F 30,000...July 1 1921
3 3/4 '02 J-F 13,500...July 1 1922
3 3/4 '02 M-N 5,000...Nov 1 1922
3 3/4 '05 M-N 46,000...May 1 1925
3 3/4 '05 M-N 133,000...May 1 '16-'25
4 3/4 '06 M-N 280,000...May 1 1936
4 3/4 '07 J-D 49,000...June 1 1937
4 3/4 '07 J-F 25,000...July 1 1937
4 3/4 '08 J-F 20,000...June 1 1938
4 3/4 '08 F-A 17,000...Aug 1 1938
3 3/4 '10 J-D 5,000...Jan 1 1930
3 3/4 '10 F-A 5,000...Feb 1 1930
3 3/4 '11 M-S 16,500...Mch 1 1941
3 3/4 '11 J-D 10,000...Dec 1 1941
3 3/4 '11 J-D 19,000...Dec 1 '17-'33
4 3/4 '12 M-S 25,000
3 3/4 '13 21,000...Sept 1 '17-'33
4 3/4 '14 24,000...Feb 1 '17-'33
4 3/4 '15 8,500...Mar 1 '17-'33

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

TOT. DEBT, SINKING FUNDS, ETC.—

Total general bond. debt. \$9,549,250
Sinking funds. 3,465,270
Net municipal debt. \$6,083,980
Water debt (additional). \$2,501,800
Sinking funds. 1,681,685
Net water debt. \$819,915
Net city and water debt. \$6,883,895
BORROWING CAPACITY.—The borrowing capacity for city purposes on Oct. 1 1916 was \$168,434.47.
The sinking fund for the 10-year loans receives yearly 9% of the amount of outstanding bonds, for the 20-year loans 3 3/4%, for the 30-year loans 2 1/2% and for the 40-year loans 1-3/4%.

CITY WATER WORKS.—The cost of the water works up to April 1 1916 was \$6,700,282.20, while the net debt on the same was \$319,914.53. For the year ending Mar. 31 1916 water-works receipts were \$416,209.

ASSESSED VALUATION.—

1915. 1916.
Real estate. 107,014,000 108,258,300
Personal. 23,996,810 23,881,270
Total. 130,110,810 131,639,570
Tax (per M.). \$23.00
Tax rate (per \$1,000) 1916. \$23.50

CANTON.

This town is in Norfolk Co. Inc. Feb. 23 1797. Pop'n 1915. 5,623.

Water Bonds. 4 3/4 '05 J-F \$60,000...July 1 '17-'26
High-School Loans. 4 3/4 '05 12,000...Dec 1 '17-'20
4 3/4 '06 4,000...Nov 4 '17-'20
Water bonds out. May 11 '16 \$64,000
School bonds. 6,000
School notes. 31,000
Notes in anticipat'n of taxes. 75,000
Standpipe notes. 12,000
Total debt Jan 1 '14. 188,000
Cash in treasury. 13,883
Assess. val. (1915) (4 act.) 6,838,814
Total tax rate (per \$1,000) '16. \$18.80
INT. payable at town treasury.

CHELMSFORD.

This town is in Middlesex County. School Bonds. 4 3/4 '16 A-O \$65,000...Apr 1 '17-'36
TOTAL DEBT (7)
Tax rate (per \$1,000) 1916. \$15.10

CHELMSFORD WATER DIST.

This district is in Middlesex Co. 4 3/4 '13 M-S \$54,000...Sept 1 '17-'43
4 3/4 '14 J-D 9,500...June 1 1944
TOTAL DEBT Jan 1 1916. \$65,500
Assessed valuation 1915. 995,605
Dist. tax (per \$1,000) 1915. \$35.40
Population in 1914 (est.) 3,000
INT. at Nat. Shawmut Bk., Boston.

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). 4 3/4 '11 A-O \$250,000...Oct 30-'31
4 3/4 '15 J-D 50,000...June 1 '17-'20
100,000...June 1 '21-'35
Special Loans (Inside Limit). 4 3/4 '12 J-D \$7,200...Dec 1 1922
4 3/4 '13 J-D 7,500...June 1 1917
4 3/4 '14 J-D 63,120...June 1 '17-'19
4 3/4 '15 J-D 16,000...June 1 '17-'20
Sidewalk Loan (Inside Limit). 4 3/4 '16 J-D \$10,000...June 1 '17-'21
Water Loans (Outside Limit). 4 3/4 '17 J-F \$300,000...July 1921
4 3/4 '11 J-D 50,000...Dec 1 1921
Refunding Notes (Inside Limit). 4 3/4 '07 J-D \$141,400...Dec 1 1924
Street Loan (Inside Limit). 4 3/4 '15 J-D \$54,000...Dec 1 1921
4 3/4 '15 J-D 4,000...June 1 '17-'18
Municipal Impt. Bonds (Outside Limit). 3 3/4 '09 F-A \$500,000...Feb 1 1959
Public Impt. L'n (Outside Limit). 4 3/4 '03 \$310,000...Oct 1 '25-'27
Park Loan (Outside Limit). 4 3/4 '04 A-O \$100,000...Oct 1 1936
Public Bldg. Bds. (Outside Lim.). 4 3/4 '08 M-S \$440,000...Sept 1 1958
4 3/4 '10 F-A 100,000...Feb 1 1960

Debt June 1 1916.

Loans within limit. \$583,460
Loans outside limit. 1,190,843
Total permanent debt. 2,531,220
Sinking funds. 756,917
Net debt (incl. water debt). 1,774,303
Net debt (excl. water debt). 1,686,074
Temp. loans in anticipation of revenue. 792,932
Borr. capacity June 1916. 434,405
Assess. val. real est. '15. 26,012,600
Assess. val. prop. '15. 4,061,560
Assessed val. '15 (abt. act.). 30,074,160
Tax rate (per \$1,000) 1916. \$24.00
Popul'n 1910. 32,452; 1915. 43,426.
INTEREST is paid in Boston at National Shawmut Bank and United States Trust Co. or by City Treas.

CHICOPEE.

This city is in Hampden Co. Incorporated as a town 1548; a city 1890.
Street-Improvement Bonds. 4 3/4 '14 J-D \$14,000...June 1 '17-'18
4 3/4 '14 J-D 6,500...June 1 1919
4 3/4 '14 J-D 8,000...June 1 '17-'18
18,000...June 1 '19-'24
4 3/4 '15 J-J 28,900...July 1 '17-'19
4 3/4 '15 J-J 2,300...July 1 1916
4 3/4 '15 J-J 1,000...July 1 1919
4 3/4 '15 A-O 12,000...Oct 1 '17-'19
4 3/4 '15 A-O 20,000...Oct 1 '17-'20
4 3/4 '16 M-S 9,700...Sept 1 1917
36,000...Sept 1 '18-'21
4 3/4 '16 M-S 10,000...Sept 1 '17-'21

Hospital Bonds.

4 3/4 '12 M-N \$7,800...Nov 1 '17-'19

School Bonds and Notes.

4 3/4 '10 A-O \$3,000...Dec 1 '17-'24
4 3/4 '10 A-O 3,000...Aug 16 1919
4 3/4 '10 M-N 5,000...\$2,000 yrlly
4 3/4 '10 M-N 33,000...Nov 30 '17-'27
4 3/4 '11 M-N 15,000...Nov 27 '17-'21
4 3/4 '12 J-D 30,000...June 1 '17-'22
4 3/4 '14 M-S 5,000...May 1 '17-'21
4 3/4 '15 J-J 20,000...July 1 '17-'20
60,000...July 1 '21-'35

Sidewalk Bonds.

4 3/4 '14 M-S \$850...Sept 1917
4 3/4 '15 A-O 4,000...Oct 1 '17-'18
1,000...Oct 1 1919
2,000...Sept 1 1917
1,800...Sept 1 1918
3,000...Sept 1 '19-'21

Sewer Bonds.

4 3/4 '14 M-S \$1,250...Sept '17-'18
4 3/4 '14 A-O 10,000...Oct '17-'21
4 3/4 '16 M-S 3,600...Sept 1 1917
27,000...Sept 1 '18-'26
4 3/4 '15 A-O 12,000...Oct 1 '17-'19
4 3/4 '15 M-N 6,000...Nov 1 '17-'19
1,000...Nov 1 1920

Bridge Bonds.

4 3/4 '07 \$36,000...\$2,000 yearly

Add. Dept. Equip. Bonds.

4 3/4 '15 J-J \$6,000...July 1 '17-'19
1,000...July 1 1920

Refunding Bonds.

3 3/4 '09 J-D \$39,000...June 1 '17-'29

Electric-Light Bonds.

4 3/4 '05 J-D \$18,000...Dec 1 '17-'22
3 3/4 '07 J-D 15,000...June 17-'31
4 3/4 '07 14,000...\$1,000 yearly
4 3/4 '11 M-N 85,700...Nov 1 '17-'36
4 3/4 '16 J-D 45,000...June 1 '17-'36
Highway & Sewer Bonds. 4 3/4 '13 M-S \$5,000...Sept 1 '17-'18
Water Bonds. 4 3/4 '05 J-D \$70,000...Dec '17-'23
4 3/4 '05 F-A 15,000...June 1 '17-'26
3 3/4 '05 J-D 3,000...Aug '17-'19
4 3/4 '14 J-D 14,000...\$2,000 yearly
4 3/4 '15 J-D 6,000...June 1 '17-'19
4 3/4 '16 M-N 18,000...Oct 1 '17-'26
4 3/4 '16 M-N 6,000...Nov 1 '17-'21
16,000...Nov 1 '19-'21

BOND, DEBT Oct 24 '16

\$875,040
Sinking fund (within limit). 2,000
Less exemptions of. 450,000
Net valuation 1915. 20,299,590
Borrowing capacity. 47,320
Tax rate (per \$1,000) 1916. \$18.70
Population 1910. 25,401; 1915. 30,135
*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 1915. 13,192.

Refunding Bonds.

3 3/4 '13 A-O \$175,000...July 1 1930

Water Bonds (Outside Limit).

4 3/4 '13 J-D \$70,000...July 1 '18-'21
4 3/4 '13 J-D 50,000...June 1 1926
4 3/4 '14 M-S 27,500...Sept 1 '17-'44
Ref'g Water (Outside Limit). 3 3/4 '05 A-O \$45,000...Oct '17-'31
School Bonds (Outside Limit). 4 3/4 '10 J-F \$52,000...Jan 1 '17-'30
Townhall Bonds. 4 3/4 '09 J-F \$78,000...Jan 1 '17-'29
BOND, DEBT Apr 11 1916 \$507,500
Floating debt. 17,000
Sinking fund. 201,227
Water debt (included). 106,500
Water sinking fund (incl.). 88,975
Borrowing capacity. 120,250
Total assessed val 1915. 9,466,589
Tax rate (per \$1,000) 1916. \$24.20
INT. on town-hall bonds and school bonds payable at Old Colony Tr. Co., Boston; on other loans at First Nat. Bk., Clinton.

COHASSET.

This town is in Norfolk Co. Inc. as a town 1770. Pop'n 1915. 2,800.

Refunding Bonds.

4 3/4 '11 A-O \$28,000...Oct 1 '17-'20
BOND, DEBT Oct 10 '16. \$28,000
Assessed valuation 1916. 9,802,964
Tax rate (per \$1,000) 1916. \$15.00
INT. at First Nat. Bank, Boston.

CONCORD.

This town is in Middlesex County. Inc. Sept. 12 1635. Pop. '15. 6,681.

Fire-Apparatus Notes.

4 3/4 '05 \$1,000...July 20 1917
4 3/4 '05 4,000...May 1 '17-'20
Water Bonds (Outside Limit). 3 3/4 '08 A-O \$8,000...Oct 1 1923
4 3/4 '08 60,000...Sept 1 1928
3 3/4 '09 A-O 65,000...Apr 15 1929
4 3/4 '11 A-O 12,000...Oct 1 '17-'40
4 3/4 '13 J-J 25,000...Jan 15 '18-'42
4 3/4 '13 J-D 12,500...Dec 15 '18-'42
4 3/4 '15 9,000...Dec 1 '17-'34

Sewer Bonds (Outside Limit).

4 3/4 '11 M-S \$75,000...Sept 1 '28-'39
4 3/4 '11 M-S 4,000...Sept 1 1931
3 3/4 '15 J-J 3,000...July 1 1935

Light Bonds (Outside Limit).

3 3/4 '05 88,000...May 1 '35-'36
4 3/4 '05 2,000...Oct 1 1937
4 3/4 '05 6,000...Nov 2 1938
3 3/4 '05 2,000...Apr 15 1939
4 3/4 '05 6,000...June 1 '17-'28
4 3/4 '05 F-A 61,000...Aug 1 '29-'31
3 3/4 '05 M-N 10,000...Nov 1 1932
3 3/4 '05 A-O 15,000...Oct 1 1933
3 3/4 '05 A-O 10,000...Aug 1 1934
4 3/4 '10 F-A 20,000...Aug 1 1940

School Notes.

4 3/4 '11 A-O \$44,800...Oct 1 '17-'31
3 3/4 '05 1,500...Oct 1 '17-'19

Bridge Notes (3 3/4's, 3 3/4's, 4's & 4 1/4's).

\$3,000 J'y 12 '19 \$14,000 Oct 1 '17-'22

Rifle Range Notes.

3 3/4 '05 \$1,250...June 23 1917

Playground Notes.

4 3/4 '05 \$2,500...Oct 1 '17-'21

Sudbury Road Bonds.

4 3/4 '05 \$5,000...Nov 1 '17-'18

Sudbury Road Notes.

4 3/4 '05 \$7,000...June 15 '17-'19

Street-Extension Notes.

4 3/4 '05 \$9,000...June 15 '17-'19

TOWN DEBT Dec. 31 1915—

Within limit. \$102,800
Water debt. 192,500
Sewer debt. 102,000
Light debt. 134,000
Total Dec. 31 1915. \$531,300

SINKING FUNDS—

Water. \$31,446
Sewer. 39,002
Light. 41,715
Total sinking funds. \$112,163
Total assessed val. 1915. 9,527,359
Tax rate (per \$1,000) 1916. \$17.00
INT. at Old Colony Tr. Co., Boston.

DALTON FIRE DISTRICT.

This district is in Berkshire County

Fire Bonds.

4 3/4 '15 \$45,000...1917-1925
79,000...1926-1945
TOTAL BONDED DEBT. (7)

DANVERS.

This town is in Essex County. Inc. 1757. Population 1915. 11,177.

Central Fire Station.

4 3/4 '11 J-F \$1,000...July 1 1917

Electric-Light Bonds.

4 3/4 '07 J-D \$4,000...June 1 1917
4 3/4 '07 A-O 9,500...Apr 1 1918
4 3/4 '07 J-J 16,000...July 1 1928
4 3/4 '01 A-O 6,000...Apr 1 1931
4 3/4 '01 A-O 500...Apr 1 1917
4 3/4 '01 M-N 4,000...May 1 1917
4 3/4 '14 A-O 4,500...Apr 1 '17-'25
4 3/4 '10 A-O 1,400...Apr 1 1919
4 3/4 '10 J-J 12,000...July 1 1920
4 3/4 '07 A-O 9,000...Apr 1 1922
4 3/4 '07 F-A 500...Feb 1 1917

Water Bonds.

4 3/4 '06 A-O \$22,000...Apr 1 1919
4 3/4 '06 J-D 14,000...June 1 1926
4 3/4 '06 A-O 6,000...Oct 1 31-'34
4 3/4 '06 A-O 67,000...Apr 1 1938
4 3/4 '06 A-O 2,000...Apr 1 1920
3 3/4 '05 A-O 3,000...June 1 1935
4 3/4 '07 A-O 2,000...Apr 1 1937
4 3/4 '10 M-S 30,000...Mar 1 1940
4 3/4 '11 A-O 43,000...Apr 1941

Peabody Family Bonds.

4 3/4 '12 M-N \$10,000...May 1 17-'21

School Bonds.

4 3/4 '07 J-D 10,000...June 1 1917
Water debt. \$179,000
Electric light debt. 89,400
Ordinary debt. 25,500
TOT. DEBT Jan 1 1916. 293,650
Sinking Funds—
Water bonds and cash. \$17,197
Electric light. 32,752
School. 9,846
Total sinking funds. 59,795
NET DEBT Jan 1 1916. 233,856
Tax valuation 1915. 8,580,175
Tax rate (per \$1,000) 1916. \$21.20
INT. at First Nat. Bank, Boston.

DEDHAM.

This town is in Norfolk County. Inc. 1636. Population 1915. 11,343.

Sewer Certificates.

4 3/4 '05 F-A \$75,000...Feb 1 '17-'41

3 3/4 '05 A-O 26,000...Oct 1 '17-'29

Sewer Loans.

4 3/4 '11 J-J \$1,000...July 1 1917

Street Loans.

5 3/4 '14 \$1,000...Aug 28 1917
4 3/4 '14 3,000...July 1 '17-'19
4 3/4 '15 1,000...July 1 1917

School Loans.

3 3/4 '05 J-J \$17,950...July 17 '17-'22
4 3/4 '05 A-O 2,500...Oct 25 1917
3 3/4 '09 J-D 39,000...June 1 '17-'29
4 3/4 '16 J-J 130,000...1917-1936

Bridge Loan.

5 3/4 '14 \$16,000...July 1 '17-'34
16,200...July 1 '17-'34
BOND DEBT Oct 1916. \$328,050
Cash on hand. 100,840
Assess. val. (16 abt. act.). 10,733,390
Tax rate (per \$1,000) 1916. \$18.00
INT. by check from City Treas.

DUDLEY.

This town is in Worcester County. Inc. 1732. Population 1915. 4,373.

Water-Supply Bonds.

3 3/4 '09 J-D \$83,000...June 1 '17-'30

BOND, DEBT Apr 10 1916

\$92,000
Assess. val. '15 (60% act.). 2,481,221
Total tax (per \$1,000) 1916. \$21.90
INT. at Old Colony Trust Co.

EAST BRIDGEWATER.

This town is in Plymouth County. Inc. June 14 1823. Pop. '15. 3,689.

4 3/4 '16 \$5,000...1917-1921

Notes.

4 3/4 '15 \$8,492...1917-1920

High School Bonds.

4 3/4 '12 M-S \$24,000...1917-1932

Water Bonds.

4 3/4 '10 A-O \$11,000...1917-1924
4 3/4 '10 J-D 5,000...\$500 yearly
4 3/4 '13 M-S 94,500...Mar 1 '17-'43
4 3/4 '13 J-J 13,500...Jan 1 '17-'25

Highway Bonds.

4 3/4 '10 J-D \$1,000...1917

Sewer Bonds.

4 3/4 '10 J-D \$5,000...\$1,000 yearly
BOND, DEBT May 1913. \$167,500
Floating debt. 3,000
Assessed valuation 1914. 2,656,347
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. 1915. 9,545.

Sewer Notes.

4 3/4 '08 J-J \$6,500...July 15 1918

3 3/4 '05 A-O 4,000...Apr 1 1923

HAMPDEN COUNTY.
County seat is Springfield.
School Bonds.
4s '16 J-D \$140,000. June 1 '17-'36
Notes.
4s '16 A-O \$100,000. Oct 1 1919
Court-House Bonds.
4s '11 M-S \$160,000. Mch 1 '17-'32
Hall of Records Bonds.
4s '08 F-A \$30,000. Aug 15 '17-'19
BOND. DEBT Oct 15 '16. \$230,000
Assessed valuation 1915. 336,183.227
Pop'n 1910. 231,369. 1915. 262,944
INT. at Old Colony Tr. Co., Bos.

HAMPSHIRE COUNTY.
Northampton is county seat.
Connecticut River Bridge Notes
4s '15 M-N \$54,000. May 15 '17-'25
Sanatorium Loan.
4 1/2s '15 \$44,000. Due \$5,000 yly
PERM'T DEBT Oct 8 '16. \$98,000
Pop'n 1910. 63,327. '15. 69,459
INT. at First Nat. Bank, Northampton.

HAVERHILL.
This city is in Essex County. Settled 1640; incorp. as a city 1870.
4s '16 \$190,000. 1917-1944
4s '16 5,000. Apr 1 1917
4s '16 16,000. Apr 1 '18-'21
City Bonds.
4s '01 A-O \$50,000. Oct 1 1921
4s '02 A-O 50,000. Oct 1 '22-'23
4s '08 A-O 173,000. A & O 1 1918
3 1/2s '09 A-O 105,000. Apr 1 1919
4s '09 A-O 30,000. Apr 1 1917
4s '10 A-O 20,800. Apr 1 '17-'20
4s '10 M-S 59,200. Mar 1 '17-'20
4s '11 A-O 55,000. Apr 1 '17-'21
4s '12 A-O 60,000. Apr 1 '17-'22
4s '14 A-O 233,000. 1917-1924
4s '15 A-O 129,000. Apr 1 '17-'35
(See V. 100, p. 1691 for maturity.)
Playground Bonds.
3 1/2s '09 A-O \$22,000. Apr 1 1939
4s '11 A-O 6,000. Apr 1 '17-'21
School Bonds.
4s '07 A-O \$325,000. Apr 1 1925
4s '07 A-O 49,000. Apr 1 1927
3 1/2s '09 A-O 7,000. Apr 1 1929
4s '10 M-S 109,500. Feb 1 '17-'30
4s '10 F-A 8,000. Aug 1 '17-'24
Hospital Bonds.
4s '12 A-O \$44,625. Apr 1 '17-'23
Bridge Bonds.
4s '08 J-D \$122,000. June 1 1928
4s '11 A-O 30,000. Apr 1 '17-'31
Water Loans.
4s '02 J-D \$500,000. Dec 1 1922
4s '07 J-D 100,000. Dec 1 1927
Water Bonds. (Bradford annexed Jan. 4 1897).
4s '05 J-J \$27,000. July 1 '17-'22
INT. on water bonds and on certain city bonds payable in Boston and at Treas. office; on bonds of 1905, 1906 and 1907, city bonds of 1911 and bridge bonds of 1908 and 1911, at First National Bank, Boston.

TOTAL DEBT April 1 1916—
Municipal bonded debt. \$1,607,500
Sinking funds. 429,275
NET DEBT. 1,178,225
Water debt (additional). 631,000
Water sinking fund (add'd). 275,258
Net water debt. 355,742
TOTAL NET DEBT. 1,533,967
Total valuation 1915. 44,436,569
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1916. \$20.20
Pop'n in 1910. 44,115; 1915. 49,450
CITY PROPERTY.—The real estate owned by the city as shown on the assessors' books Dec. 31 1915 amounted to \$1,978,810.

HINGHAM.
This town is in Plymouth County.
School Building Notes.
4s '12 \$21,000. 1917-1922
Office-Building Notes.
4s '12 \$4,000. 1917
Fire-Department Notes.
4s '12 \$1,000. 1917
TOTAL DEBT Oct 13 '16. \$32,200
Assessed valuation 1916. \$5,880,283
Tax rate (per \$1,000) 1916. \$19.70
Pop'n 1910. 4,965. 1915. 5,264

HOLBROOK.
This town is in Norfolk County.
Inc. Feb. 29 1872. Pop. '15, 2,948
Water Works.
4s A-O \$40,000. Apr 1 1917
4s J-J 35,000. July 1 1922
4s '04 J-J 3,000. July 1 '23-'25
4s '09 J-J 4,000. July 1 '26-'29
4s '11 J-J 15,000. 1923-1924
-s A-O 2,000. 1923-1924
-s J-J 4,000. 1923-1934
Refunding Loan.
4s '11 J-D \$15,000. June 1 '17-'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 and Nat. Shawmut Bk. and First Nat. Bank.

HOLYOKE.
This city is in Hampden County.
Inc. April 7 1873. Pop'n '15, 60,816.
Park Bonds.
4s '07 A-O \$10,500. Apr 1 '17-'37
4s '08 M-N 6,000. May 1 '17-'28
3 1/2s '09 M-S 3,000. Mch 1 '17-'19
4s '10 M-N 2,000. May 1 '17-'18
Highway Bonds.
3 1/2s '09 M-S \$18,000. Mch 1 '17-'19
4s '14 J-D 49,875. June 1 '17-'23
(6,000. June 1 1924
4s '15 M-S 63,000. Mar 1 '17-'25
4s '16 J-D 120,000. June 15 '17-'26
*Gas & Electric Light Bonds.
3 1/2s '02 J-D \$384,000. Dec 1 '17-'38
3 1/2s '04 M-N 6,000. Nov 1 '17-'19
3 1/2s '05 A-O 18,000. Apr 1 '17-'20
3 1/2s '05 M-S 8,000. Sept 1 '17-'20
4s '07 A-O 12,500. Apr 1 '17-'21
4s '08 A-O 135,000. Apr 1 '17-'38
4s '09 A-O 13,000. Apr 1 '17-'29

HOLYOKE.
This city is in Hampden County.
Inc. April 7 1873. Pop'n '15, 60,816.
Park Bonds.
4s '07 A-O \$10,500. Apr 1 '17-'37
4s '08 M-N 6,000. May 1 '17-'28
3 1/2s '09 M-S 3,000. Mch 1 '17-'19
4s '10 M-N 2,000. May 1 '17-'18
Highway Bonds.
3 1/2s '09 M-S \$18,000. Mch 1 '17-'19
4s '14 J-D 49,875. June 1 '17-'23
(6,000. June 1 1924
4s '15 M-S 63,000. Mar 1 '17-'25
4s '16 J-D 120,000. June 15 '17-'26
*Gas & Electric Light Bonds.
3 1/2s '02 J-D \$384,000. Dec 1 '17-'38
3 1/2s '04 M-N 6,000. Nov 1 '17-'19
3 1/2s '05 A-O 18,000. Apr 1 '17-'20
3 1/2s '05 M-S 8,000. Sept 1 '17-'20
4s '07 A-O 12,500. Apr 1 '17-'21
4s '08 A-O 135,000. Apr 1 '17-'38
4s '09 A-O 13,000. Apr 1 '17-'29

HOLYOKE.
This city is in Hampden County.
Inc. April 7 1873. Pop'n '15, 60,816.
Park Bonds.
4s '07 A-O \$10,500. Apr 1 '17-'37
4s '08 M-N 6,000. May 1 '17-'28
3 1/2s '09 M-S 3,000. Mch 1 '17-'19
4s '10 M-N 2,000. May 1 '17-'18
Highway Bonds.
3 1/2s '09 M-S \$18,000. Mch 1 '17-'19
4s '14 J-D 49,875. June 1 '17-'23
(6,000. June 1 1924
4s '15 M-S 63,000. Mar 1 '17-'25
4s '16 J-D 120,000. June 15 '17-'26
*Gas & Electric Light Bonds.
3 1/2s '02 J-D \$384,000. Dec 1 '17-'38
3 1/2s '04 M-N 6,000. Nov 1 '17-'19
3 1/2s '05 A-O 18,000. Apr 1 '17-'20
3 1/2s '05 M-S 8,000. Sept 1 '17-'20
4s '07 A-O 12,500. Apr 1 '17-'21
4s '08 A-O 135,000. Apr 1 '17-'38
4s '09 A-O 13,000. Apr 1 '17-'29

HOLYOKE.
This city is in Hampden County.
Inc. April 7 1873. Pop'n '15, 60,816.
Park Bonds.
4s '07 A-O \$10,500. Apr 1 '17-'37
4s '08 M-N 6,000. May 1 '17-'28
3 1/2s '09 M-S 3,000. Mch 1 '17-'19
4s '10 M-N 2,000. May 1 '17-'18
Highway Bonds.
3 1/2s '09 M-S \$18,000. Mch 1 '17-'19
4s '14 J-D 49,875. June 1 '17-'23
(6,000. June 1 1924
4s '15 M-S 63,000. Mar 1 '17-'25
4s '16 J-D 120,000. June 15 '17-'26
*Gas & Electric Light Bonds.
3 1/2s '02 J-D \$384,000. Dec 1 '17-'38
3 1/2s '04 M-N 6,000. Nov 1 '17-'19
3 1/2s '05 A-O 18,000. Apr 1 '17-'20
3 1/2s '05 M-S 8,000. Sept 1 '17-'20
4s '07 A-O 12,500. Apr 1 '17-'21
4s '08 A-O 135,000. Apr 1 '17-'38
4s '09 A-O 13,000. Apr 1 '17-'29

4s '10 M-S \$112,000. Mch 1 '17-'40
4s '12 F-A \$32,000. Feb 1 '17-'42
4s '14 M-N 90,000. May 1 '17-'34
4s '15 95,000. 1917-1935
*Holyoke & Westfield R.R. Bds.
4s '10 J-J \$214,000. July 1 '17-'50
Water Loans.
4s '07 J-J \$250,000. Oct. Jan 1 1927
4s '09 J-J 50,000. July 1 1930
4s '10 J-J 136,000. July 1 '17-'40
Police & School Bldg. Bonds.
4 1/2s '13 J-D \$255,000. June 1 '17-'33
Smith's Ferry.
4s '10 M-N \$34,000. May 1 '17-'30
School Loans.
4s '07 M-S \$100,000. Oct. Mch 1 '17
3 1/2s '09 M-N 30,000. Oct. May '17-'20
3 1/2s '05 M-S 20,000. Sept 1 '17-'20
4s '07 A-O 4,500. Apr 1 '17-'25
4s '08 A-O 18,000. Apr 1 '17-'28
4s '09 M-S 4,500. Sept 1 '17-'19
4s '10 M-N 42,000. May 1 '17-'30
4s '11 A-O 50,000. Apr 1 '17-'28
Sidewalk Bonds.
4s '14 J-D \$12,000. June 1 '17-'19
4s '15 M-S 3,000. Mar 1 1917
(6,000. Mar 1 '18-'20
4s '16 J-D 15,000. Jan 15 '17-'21
Sewer Bonds.
4s '04 M-N \$18,000. May 1 '17-'34
4s '06 F-A 20,000. Aug 1 '17-'36
4s '08 A-O 12,000. Apr 1 '17-'38
3 1/2s '09 M-S 13,000. Mch 1 '17-'39
4s '15 M-S 14,000. Mar 1 '17-'30
4s '16 J-D 10,000. June 15 '17-'26
Municipal Purpose Bonds.
4 1/2s '13 J-D \$109,000. June 1 '17-'23
4s '13 M-N 17,500. Nov 1 '17-'23
4s '13 J-D 108,000. June 1 '17-'33
4s '14 J-D 72,000. June 1 '17-'34
4s '15 M-S 72,000. Mar 1 '17-'35
Building Bonds.
4s '15 \$19,000. July 1 '17-'35
4s '16 J-D 132,000. June 15 '17-'34
(36,000. June 15 '25-'36
Miscellaneous Bonds.
4s '07 A-O \$18,000. Apr 1 '17-'27
4s '07 A-O 7,500. Apr 1 1917
4s '08 A-O 8,000. Apr 1 '17-'18
4s '09 J-J 99,000. July 1 '17-'29
4s '10 M-N 32,000. May 1 '17-'20
4s '11 A-O 95,000. Apr 1 '17-'21
4s '12 A-O 15,000. Oct 1 '17-'22
4s '15 J-D 24,000. June 15 '17-'20
(5,000. June 15 1921

* Debt exempted by special Acts of Legislature. a Coup. or registered.
INTEREST is payable at the Merchants' National Bank, Boston.
TOTAL D.T. Sept 30 '16. \$3,438,500
Sinking fund & R.R. stock. 477,963
NET DEBT Sept 30 '16. 2,960,537
Water debt (included). 436,000
Gas & Elec. debt (incl.). 1,039,600
H. & W. R.R. debt (incl.). 214,000
Water sinking fund (incl.). 138,663
Municipal s. f. (incl.). 62,800
Assess. val., real estate. 49,363,180
Assess. val., personal. 17,995,953
Resident Bank shares. 625,003
Total valuation in 1916. 60,459,083
(Assessment at fair cash value.)
Tax rate (per \$1,000) 1916. \$18.40
CITY PROPERTY.—Included in the city's sinking fund as given above is \$226,500 Holyoke & Westfield R.R. stock (market value \$72,750). 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 \$3,107,201. The water-works of the city are valued at \$1,398,807 and gas and electric plants at \$1,913,210.

HUDSON.
This town is in Middlesex County.
Inc. Mar. 19 1866. Pop'n '15, 6,758.
Electric Light Notes.
3 1/2s M-N \$6,500. Nov 2 '17-'29
4s M-N 400. May 1 1917
Water Notes.
4s J-D \$11,000. June 1 '17-'27
3 1/2s J-J 11,040. Nov 5 '17-'28
3 1/2s '06 J-D 20,000. Dec 31 '17-'38
3 1/2s '08 A-O 14,520. Oct 1 '17-'33
3 1/2s J-J 3,700. July 1 '17-'34
3 1/2s J-J 1,300. Dec 1 '17-'29
3 1/2s J-J 8,000. May 15 '17-'41
4 1/2s J-J 2,400. Jan 15 '17-'18
Water Bonds.
4s J-D \$4,000. June 1 '17-'32
Sewer Bonds.
4s M-N \$54,000. May 1 '17-'34
3 1/2s M-N 36,000. Nov 1 '17-'34
4s M-N 2,100. May 1 '17-'23
Sewer Notes.
3 1/2s '10 J-J \$12,000. Nov 1 '17-'40
4s '13 J-D 2,100. Jan 16 '17-'23
Electric Light Bonds.
4s J-J \$11,000. July 1 '17-'27
4 1/2s '13 J-D 7,500. June 1 '17-'31
Refunding Bonds.
4s A-O \$2,500. Oct 5 1917
TOT. DEBT Oct 28 '13. \$276,350
Cash and uncollected taxes. 87,191
NET DEBT Oct 28 1913. 189,159
Tax valuation in 1914. 4,231,957
(Assessment at fair cash value.)
Total tax (per \$1,000) 1916. \$22.90
INT. coupons payable at National Shawmut Bank, Boston.

IPSWICH.
This city is in Essex County.
Inc. 1834. Popula'n 1915, 6,272.
Water Loans.
4s J-J \$160,000. 1924 & 1927
4s A-O 24,600. 1917-1924
Light Loan.
4s Var \$50,360. 1917-1924
BOND. DEBT Oct 1915. \$308,400
Sinking fund. 80,309
Assess. val. '15 (Real est.). 4,170,742
(3/4 actual) (Total). 5,624,117
Tax rate (per \$1,000) 1916. \$22.00
INTEREST on coupon bonds in 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.
4 1/2s '13 A-O \$35,000. Apr 1 1917
Ordinary Debt Loan.
4s '08 J-D \$30,000. Dec 1 '17-'18
4s '09 J-D 10,800. June 1 '17-'19
4s '10 J-D 64,000. Dec 1 '17-'20
Boulevard Bonds.
4s '16 M-N \$45,000. Nov 1 '17-'26
Emergency Loan of 1915.
4s '16 \$50,000. Feb 16 1921
School Bonds.
4s '08 F-A \$55,000. Aug 1 '17-'23
4s '04 F-A \$4,000. Aug 1 '17-'24
4s '10 A-O 63,000. Oct 1 '17-'30
4s '14 J-J 90,000. July 1 '17-'34
4s '15 F-A 133,000. Aug 1 '17-'35
4s '15 9,600. June 1 '17-'20
4s '16 J-D 50,000. June 1 '17-'36
4s '16 F-A 100,000. Aug 1 '17-'36
Sidewalk Bonds.
4s '16 J-D \$30,000. June 1 '17-'21
Municipal Loans.
4s '04 J-J \$262,000. July 1 1924
4s '09 J-D 25,800. Dec 1 '17-'19
4s '12 M-S 30,000. Mch 1 '17-'22
Police-Station Bldg. Bonds.
4s '14 J-J \$90,000. July 1 '17-'34
Sewer Bonds.
4s '05 J-D \$13,500. Dec 1 '17-'25
4s '07 M-N 1,500. Nov 9 1917
4s '08 J-D 21,000. June 1 '17-'23
4s '07 J-D 53,000. June 1 '17-'37
4s '08 A-O 12,000. Apr 1 '17-'20
4s '10 M-S 14,000. Mar 1 '17-'30
4s '08 J-D 12,000. Dec 1 '17-'28
4s '15 A-O 38,000. Apr 1 '17-'35
4s '15 M-S 27,000. Sept 1 '17-'25
4s '15 J-D 28,500. June 1 '17-'35
4s '15 38,000. Mar 1 '17-'35
Engine House Bonds.
4s '08 J-D \$10,000. Dec 1 '17-'18
Fire Protection Bonds.
4s '06 J-J \$30,000. July 1 '17-'31
Paving Bonds.
3 1/2s '09 J-D \$39,000. June 1 '17-'19
4s '10 F-A 60,000. Aug 1 '17-'20
4s '12 A-O 105,000. Oct 7 1922
4 1/2s '13 M-S 80,000. Sept 1923
4s '14 J-D 200,000. June 1 '17-'24
4s '15 M-S 24,000. Sept 1 '17-'20
4s '16 J-D 50,000. June 1 '17-'26
Water Bonds.
4s J-J \$712,000. July 1 '23 & '36
4s '16 J-D 60,000. June 1 '17-'36
Culvert Loan.
4s '09 M-N \$3,000. Nov 10 '17-'19
Hospital Loan.
4s '09 M-N \$4,450. May 1 '17-'19
Public Improvement Loan.
4s '08 J-D \$16,000. June 1 '17-'18
Fire-Station Loan.
4s '08 F-A \$7,000. Feb 1 '17-'18
Bridge Loans.
4s '08 F-A \$2,000. Feb 1 '17-'18
4s '15 A-O 290,000. Apr 1 '17-'45
4s '14 J-J \$16,000. July 1 '17-'34
4s '15 160,000. July 1 '34-'44
4s '15 M-N \$285,000. Nov 1 '17-'35
TOT. BD. DT. Nov 1 '16 \$3,714,337
Water debt (included). 712,000
Temp'y loan debt (add'd). 1,450,000
Municipal sinking fund. 193,383
Water sinking fund (add'd). 272,981
Borrowing capacity. 78,995
Assessed valuation, real. 60,476,524
Assessed val., personal. 22,219,095
Total valuation 1915. 82,695,620
(Assessment about market value.)
Tax rate (per \$1,000) 1915. \$18.80
Pop'n 1910. 85,892; 1915. 90,259
INT. paid at Old Colony Trust Co. in Boston and by City Treasurer.
CITY PROPERTY.—The city owns property (not including parks) valued at \$3,807,625.

LENOX.
This town is in Berkshire County.
Inc. 1767. Population 1915, 3,242.
Sewer Bonds.
4s '15 \$15,000. Aug 1 '17-'19
School Notes.
4s '08-'09 J-D \$20,000. June 1 '17-'18
(5,200. June 1 1919
-s '13 12,000. Nov 1 '17-'18
BOND. DEBT Apr 1916. \$58,700
Assess. val. (2-3 act.) '15. \$4,270,211
Tax rate (per \$1,000) 1916. \$16.00
INT. at First Nat. Bank, Boston.

LEOMINSTER.
This town is in Worcester County.
Inc. 1740. Popula'n 1915, 17,616.
Municipal Loan Bonds.
4s '13 M-S \$14,000. Sept 1 '17-'18
(90,000. Sept 1 '19-'33
Sewer Notes.
4 1/2s '08 J-J \$16,000. Jan 1 1918
Town Hall.
4 1/2s '03 J-J \$13,000. July 1 1918
4s '04 M-S 60,000. Mch 1 '17-'32
4s '14 20,000. Nov 1 '17-'26
(1,000. Nov 1 1927
Water Works.
4s '95 F-A-O \$152,000. Oct 1 '25 & '26
School Bonds and Notes.
4s '04 J-J \$30,000. July '20-'23-'24
(10,000. July 1 1917
3 1/2s '05 F-A 80,000. Aug 1 '17-'24
3 1/2s '06 M-S 8,000. Sept 1 1925
Library Bonds.
4s '10 \$4,000. June 1 '17-'20
TOTAL DEBT Jan 1 1911 \$752,138
Water debt (included). 202,000
Sinking funds (incl. water). 158,903
Assess. val. (3/4 act.) '15. 13,763,095
Total tax (per \$1,000) 1914. \$21.60
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 1916.
Water debt. \$162,000
Fire Department loan. 12,000
School debt. 105,120
Parks. 28,000
Town-hall loan. 500
Trust funds. 20,000
Sewer. 100,000
Other bonds. 7,000
TOTAL DEBT Jan 1 '16. \$344,650
Tax val. 1915 (abt. act.). 9,814,878
Tax rate (per \$1,000) 1916. \$32.00
Pop'n. 1910. 4,918; 1915. 5,638.

LINCOLN.
This town is in Middlesex County.
Inc. Apr. 23 1754. Pop. '15, 1,310.
Water. (Int. at 1st Nat. Bk. Bos.).
4s '07 J-D \$10,000. 1917
3 1/2s J-D 32,000. 1930 & 1932
4s J-D 10,000. 1933-1934
4s J-D 18,000. 1936 & 1937
4s '07 J-D 5,600. \$500 yearly
4s '11 3,500. \$500 yearly
School. (Int. at 1st Nat. Bk. Bos.).
4s '08 J-J \$31,000. Jan 1 '17-'28
BOND. DEBT Dec 31 '15. \$110,000
Water debt (incl.). 80,000
Water sinking fund. 26,640
Assessed valuation 1914. 4,010,061
Tax rate (per \$1,000) 1916. \$13.00

LOWELL.
This city is in Middlesex County.
Inc. as a town in 1826, as a city Apr. 1 1836. Commission govt. adopted Nov. 7 1911.
Municipal Loans.
4 1/2s '13 J-J \$44,880. 1917-1923
Trust Fund Bonds.
4s '14 J-D \$8,000. 1917-1924
Park & Playground Bonds.
4 1/2s '09 J-D \$600. Dec 6 '17-'19
4s '16 5,100. 1917-1946
Sidewalk Loans.
4s '07 J-D \$1,000. June 1 1917
4s '15 F-A 4,000. Aug 1 1917
4 1/2s '13 5,200. 1918
4s '14 4,800. 1920
4s '16 8,000. 1918
Public Bldg. Impt. Loan.
4 1/2s '07 F-A \$1,250. Aug 1 1917
C. H. & M. Building.
4s '00 A-O \$450,000. Oct 1 1920
Schools.
4s '01 A-O \$150,000. Apr 1 1921
4s '06 J-J 200,000. July 1 1926
4 1/2s '07 J-D 7,500. Dec 16 1917
4 1/2s '13 25,500. 1923
4s '13 25,500. 1923
4s '14 M-N 40,000. Aug 1 '17-'34
4s '15 M-N 18,000. Nov 1 '17-'35
4s '16 F-A 100,000. Feb 1 '17-'36
4s '16 60,000. 1917-1936
Sewer Bonds.
4 1/2s '07 J-D \$2,000. June 1 1917
4 1/2s '07 F-A 2,500. Aug 10 1917
4s '08 M-N 15,000. May 15 '17-'18
4s '08 J-D 4,000. June 10 '17-'18
4s '10 M-N \$20,000. May 1 '17-'20
4s '11 M-N 25,000. May 1 '17-'21
4s '12 A-O 30,000. Apr 1 '17-'22
4s '13 F-A 9,800. 1917-1923
4 1/2s '13 35,000. 1917-1923
4s '14 M-N 40,000. May 1 '17-'34
4s '15 M-N 18,000. Nov 1 '17-'35
4s '15 J-J 38,000. June 1 1935
4s '15 F-A 19,000. Aug 1 '17-'35
4s 40,000. 20 yr. ser.
City Stable Bonds.
4s '12 F-A \$28,000. Aug 1 '17-'32
Public Building Bonds.
4s '12 M-S \$23,600. Sept 1 '17-'32
4s '13 J-J 5,100. Jan 1 '17-'33
4s '13 F-A 31,700. 1917-1933
Paving Loan.
4 1/2s '07 F-A \$3,450. Aug 1 1917
4s '08 M-N 6,200. May 15 '17-'18
4s '08 F-A 8,700. Aug 1 '17-'18
4s '12 F-A 18,270. Sept 1 '17-'19
4s '10 M-N \$2,200. May 1 '17-'20
4s '12 M-N 50,380. 1917-1922
4 1/2s '13 58,800. 1923
4 1/2s '13 19,400. 1918
4s '13 9,450. 1923
4s '14 M-N 98,000. May 1 '17-'24
4s '15 A-O 91,000. Apr 1 '17-'20
(40,000. Apr 1 '21-'25
4s 71,000. 10 yr. ser.
4s '16 61,000. 1917-1928
Library Bonds.
4s '12 M-S \$2,400. Sept 1 '17-'22
Miscellaneous.
4 1/2s '07 M-N \$12,200. Nov 1 1917
5s '07 J-D 2,000. 1917
4s '08 F-A 23,700. 1917-1918
4s '08 J-D 1,480. June 10 '17-'18
4s '08 F-A 1,460. Aug 1 '17-'18
4s '09 M-S 2,270. Sept 1 '17-'19
4s '10 J-D 8,000. Dec 1 '17-'20
4s '11 M-S 11,750. Sept 1 '17-'21
4s '11 J-D 52,250.

LUDLOW.

This town is in Hampden County. Inc. 1774. Population 1915, 6,251. School Bonds. 4s J-J \$5,000 Jan 1 '17-'18 4s J-J 26,000 Oct 1916 \$31,000

LYNN.

This city is in Essex County. Inc. April 10 1850. Commission government adopted Oct. 11 1910. Brown Tail Moth Extermin. 4s M-S \$3,000 Sept 1 1917 4s J-D 2,500 June 1 1917

Fire and Police Bonds. 4s '14 J-D \$180,000 June 1 '17-'34 Bldg. and Equip. Bonds. 4s '14 J-J 12,600 July 1 '17-'34 Municipal Loans. 4s '13 M-N \$50,000 Nov 1 '17-'32

Charles River Basin Loan. 4s '11 M-N \$7,500 May 1 '17-'21 St. & Mun. Bldg. Bonds. 4s '16 A-O \$108,000 Apr 1 '17-'25

Park Loans. 4s J-J \$30,000 July 1 1919 4s A-O 6,000 Oct 1 1919 4s A-O 20,000 Apr 1 1920

School-House Loans. 4s J-J \$35,000 Jan 1 1918 4s A-O 25,000 Apr 1 1918 4s M-N \$26,000 Nov 1 1927

Drainage Bonds. 4s M-S 30,000 Oct 1 1917 4s M-S 32,800 Nov 1 '17-'42 4s M-S 30,200 Mar 1 '17-'42

Public Improvements. 4s M-S \$60,000 Mch 1 1918 4s M-N 2,300 Nov 1 1917 4s M-S 3,500 Sept 1 1918

Water Loan. 4s J-J \$7,500 July 1 1917 4s F-A 5,000 Aug 1 1917 4s A-O 2,000 Oct 1 1917

Street Improvement. 4s A-O \$125,000 Apr 1 1920 4s A-O \$25,000 Oct 1 1921 3 1/2s '05 A-O \$125,000 Apr 1 1925

4 1/2s M-N \$5,700 Nov 1 1917 4 1/2s J-D 5,550 Dec 1 1917 4 1/2s J-D 10,000 Dec 1 1918 4s M-N 7,500 May 1 1918

City-Hall Repair. 4 1/2s M-N \$1,800 Nov 1 1917 3 1/2s F-A 6,000 Aug 1 1919 Public Library Loan. 4s A-O \$35,000 Apr 1 1917

Sewer Loan. 4s A-O \$100,000 Apr 1 1927 4s J-D 11,000 Dec 1 1928 3 1/2s J-D 10,000 June 1 1930

Municipal Deficiency Loan. 4 1/2s J-D \$18,000 Dec 1 1917 4s J-D 70,000 Dec 1 1918 4s J-D 13,000 Dec 1 1920

TOTAL DEBT, & C.—Apr. 1 1916 Muni. loans (inside limit) \$2,223,500 Special loans (outside limit) 1,308,800

MALDEN. This city (P. O. Boston) is in Middlesex County. Inc. March 31 1881. School House Loans. 4s '07 F-A \$3,000 Aug 1 1917

Police-Station Loans. 4s '06 J-J \$24,000 July '17-'26 Sidewalk Bonds. 4s '10 \$6,000 July 1 '19-'21 4s '10 J-J 15,000 July 1 1922

Drainage Bonds. 3 1/2s '02 J-J \$15,000 July 1 1932 3 1/2s '04 J-J 20,000 July 1 1934 4s '08 J-J 10,000 July 1 1938

Street Loans. 4s '09 M-S \$9,000 Mar 1 '17-'19 3 1/2s '09 A-O 2,400 Apr 1 '17-'19 4s '11 J-J 6,500 July 1 '17-'21

Municipal Loan. 5s '07 J-J \$4,000 July 1 1917 4s '08 J-J 2,000 July 1 '17-'18 Fire Department. 3 1/2s J-J \$8,000 July 1 '17-'22

Hospital Bonds. 3 1/2s J-J \$8,000 Dec 1 '17-'24 4s '11 J-J 6,000 July 1 '17-'31 4s '15 J-J 17,000 July 1 '17-'33

Public Parks. 4s '94 J-J \$80,000 July 3 1944 4s '95 J-J 20,000 July 3 1945 4s '99 J-J 20,000 July 3 1924

Water Construction. 4s '99 J-J \$30,000 July 1 1919 3 1/2s '02 J-J 15,000 July 2 1920 3 1/2s '02 J-J 50,000 July 1 '22-'23

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

Water Works. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Water Loan. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Water Construction. 4s '99 J-J \$30,000 July 1 1919 3 1/2s '02 J-J 15,000 July 2 1920 3 1/2s '02 J-J 50,000 July 1 '22-'23

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

Water Works. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Water Loan. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Water Construction. 4s '99 J-J \$30,000 July 1 1919 3 1/2s '02 J-J 15,000 July 2 1920 3 1/2s '02 J-J 50,000 July 1 '22-'23

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

Water Works. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Debt April 1 1915. Total debt \$1,849,500 Sinking fund, &c 629,140 Net debt 1,220,360 Water debt (included) 195,000

MANCHESTER. This town is in Essex County. Inc. 1645. Population 1915, 2,945. Highway Bonds. 4s '16 M-N \$30,000 May 12 '17-'19

Sewer Loan. 4s s-a \$96,000 1917-1928 105,000 1929-1943 Water Bonds. 4s '08 M-S \$118,000 1917-1935

MANSFIELD. This town is in Bristol County. Inc. 1775. Population 1915, 5,772. General Debt Bonds. 4s J-D \$40,000 June 1922

School Bonds. 4s '11 J-J \$30,000 1917-1931 4s '11 M-S 5,000 Sept 1 '17-'21 4s '12 14,000 1917-1930

Lighting Bonds. 4s '11 M-S \$17,500 Sept 1 '17-'34 4s J-D 7,000 June 1 1934 4s A-O 43,000 A&O 1 '33-'35

MANSFIELD WATER SUPPLY D. 4s '88 \$75,000 1918 4s '95 25,000 1925 4s '03 10,000 1933

MARBLEHEAD. This town is in Essex County. Inc. 1649. Population 1915, 7,606. Street Bonds. 4s '11 M-N \$20,000 May 1 '17-'20

Water Bonds. 4s '90 M-S \$1,800 May '17-'19 4s '90 J-J 18,400 July '17-'20 3 1/2s '09 M-N 8,000 May 1 '17-'24

School House Bonds. 3 1/2s '03 J-D \$14,000 1917-1923 4s '08 J-D 20,000 June 1 '17-'26 4s '12 J-D 66,000 1917-1932

BOND DEBT Oct 1916. \$376,000 Water debt (included) 120,000 Total valuation 1915 1,277,500

MARION. This town is in Plymouth County. Inc. 1852. Population 1915, 1,487. School Loan. 4s '14 A-O \$16,000 Apr 15 '17-'20

Sewer Loan. 3 1/2s '06 s-a \$10,000 Jan 31 '17-'26 4s '07 A-O 2,500 Apr 29 '17-'26

Water Loan. 4s '08 J-J \$84,000 Jan 1 '17-'38 4s '15 J-J \$25,000 Aug 1 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

MARLBOROUGH. This city is in Middlesex Co. Inc. May 23 1890. Popula., '15, 15,250. Sewer Bonds. 4s J-J \$20,000 July 1 1918

Street Notes. 4 1/2s '13 J-D \$8,400 June 2 '17-'23 Paying Bonds. 4s '15 J-J \$25,000 Aug 2 '17-'33

Water Bonds. 4s M-S \$30,000 Sept 1 1921 4s F-A 150,000 Aug 1 1922 4s M-S 70,000 Sept 1 1924

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

Sidewalk Notes. 4s '16 J-D \$10,000 June 1 '17-'21 4s '16 F-A 10,000 Aug 1 '17-'26

School Bonds. 4s '15 J-J \$38,000 Aug 2 '17-'33 4s '16 F-A 45,000 Aug 1 '17-'35

Water Bonds. 4s M-S \$30,000 Sept 1 1921 4s F-A 150,000 Aug 1 1922 4s M-S 70,000 Sept 1 1924

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

Sidewalk Notes. 4s '16 J-D \$10,000 June 1 '17-'21 4s '16 F-A 10,000 Aug 1 '17-'26

School Bonds. 4s '15 J-J \$38,000 Aug 2 '17-'35 City notes and trust fund \$31,856.03

POLICE & FIRE STATION LOANS 4s '08 M-N \$26,000 May 1 1927 4s '08 F-A 4,500 Aug '16-'18

MAYNARD. This town is in Middlesex Co. Inc. Apr. 19 '71. Popula. 1915, 6,770. Water Bonds. 4s '89 J-J \$125,000 & Jan 1 1919

MEDFORD. This city is in Middlesex County. Inc. May 31 1892. Pop'n 15,30,021. Notes Outstanding Dec. 31 '15—

Play-Ground Bonds. 4s '02 M-N \$9,000 May 1 1932 4s '12 F-A 24,000 Aug 1 '17-'32

Water-Works Bonds. 4s '04 J-J \$20,000 Jan 1 '17-'22 4s '94 A-O 25,000 Oct 1 1919

Sidewalk Bonds. 4s '11 F-A \$3,000 Aug 1 '17-'19 4s '15 1,600 Oct 1 '17-'20

Sewer Bonds. 4s '94 J-J \$8,000 Sept 1 '17-'32 4s '94 A-O 10,000 Oct 1 1924

School-House Bonds. 4s '03 M-N \$5,000 May 1 1922 4s '07 M-N 14,000 May 1 1927

Park Bonds. 4s F-A \$12,000 & Feb 1 1930 4s J-J 20,000 & July 1 1932

Street-Impt. Bonds. 4s '15 \$4,800 June 1 '17-'20 4s '15 5,600 Nov 1 '17-'20

Drainage Bonds. 4s '12 \$1,500 July 1 1917 4s '16 M-S 29,000 Mar 1 '17-'26

Fire-Station Bonds. 4s '12 \$9,600 July 1 '17-'32 Stable Bonds. 4s '04 J-D \$15,000 June 1 1924

Municipal Loan Bonds. 4s '07 M-N \$195,000 May 1 1917 4s '08 J-J 100,000 Jan 1 1918

Water-Works Bonds. 4s '04 J-J \$20,000 Jan 1 '17-'22 4s '94 A-O 25,000 Oct 1 1919 4s '94 J-D 25,000 Dec 1 1922

School-House Bonds. 4s '03 M-N \$5,000 May 1 1922 4s '07 M-N 14,000 May 1 1927 4s '08 F-A 95,000 Aug 1 1928

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

Street-Impt. Bonds. 4s '15 \$4,800 June 1 '17-'20 4s '15 5,600 Nov 1 '17-'20 4s '15 F-A 13,600 July 1 '17-'24

Drainage Bonds. 4s '12 \$1,500 July 1 1917 4s '16 M-S 29,000 Mar 1 '17-'26 4s '12 \$1,500 July 1 1917

Fire-Station Bonds. 4s '12 \$9,600 July 1 '17-'32 Stable Bonds. 4s '04 J-D \$15,000 June 1 1924

Municipal Loan Bonds. 4s '07 M-N \$195,000 May 1 1917 4s '08 J-J 100,000 Jan 1 1918 4s '13 J-D 35,000 Dec 1 '17-'23

Water-Works Bonds. 4s '04 J-J \$20,000 Jan 1 '17-'22 4s '94 A-O 25,000 Oct 1 1919 4s '94 J-D 25,000 Dec 1 1922

School-House Bonds. 4s '03 M-N \$5,000 May 1 1922 4s '07 M-N 14,000 May 1 1927 4s '08 F-A 95,000 Aug 1 1928

MELROSE (Concluded)—
Park Bonds.
 4 1/2 M-N \$5,000c. Nov 1 '17-'21
 4 1/2 J-D 5,000c. Dec 1 '17-'21

Refunding.
 4 1/2 \$26,000. 1917-1929

School-House Bonds.
 3 1/2 M-S \$78,000c. Mar 1 1929

Sewer (Outside of limit).
 4 1/2 J-D \$50,000c. June 1 1917
 4 1/2 J-D 100,000c. & June 1 1924
 4 1/2 J-D 100,000c. & June 1 1925
 4 1/2 J-J 50,000c. July 1 1926
 4 1/2 J-J 10,000c. July 1 1935
 4 1/2 J-D 10,000c. July 1 1937
 4 1/2 J-J 10,000c. July 1 1937
 4 1/2 J-D 10,000c. June 1 1938
 3 1/2 M-S 10,000c. June 1 1939
 4 1/2 A-O 10,000c. Apr 1 1940
 4 1/2 M-N 10,000c. M&N 1 1941
 4 1/2 J-J 10,000c. July 1 1942
 4 1/2 M-S 8,500c. Sept 1 '17-'33
 4 1/2 M-N 9,500c. May 1 1932

Sewer (Inside of limit).
 4 1/2 M-N 9,500c. May 1 '17-'35

Surface Drain. (Outside of limit).
 4 1/2 J \$100,000c. July 1 1923

Bond Notes.
 4 1/2 M-N 10,000c. Nov 1 1919
 4 1/2 J-J 5,000c. July 1 1920
 4 1/2 J-J 5,000c. July 1 1917
 4 1/2 M-S 10,000c. Sept 1 1923
 4 1/2 M-N 9,000c. May 1 '17-'34
 4 1/2 A-O 9,500c. Apr 1 '17-'35
 4 1/2 J-D 4,500c. Nov 1 '17-'25
 4 1/2 J-D 15,000c. June 1 '17-'31

Water-Works (Outside of limit).
 4 1/2 M-S \$35,000c. Mch 1 1918
 4 1/2 F-A 38,000c. July 1 1925
 4 1/2 J-A 10,000c. Aug 1 1922
 4 1/2 F-A 5,000c. Feb 1 1923
 3 1/2 M-S 30,000c. June 1 '17-'31
 (1,000c. June 1 1932)
 4 1/2 M-N 4,000c. May 1 '17-'20
 4 1/2 J-J 6,000c. July 1 '17-'22
 4 1/2 J-D 3,500c. Dec 1 '17-'23
 4 1/2 M-S 7,000c. Sept 1 '17-'23
 4 1/2 M-N 4,000c. May 1 '17-'23
 4 1/2 M-N 4,000c. May 1 '17-'20
 4 1/2 J-D 10,000c. June 1 '17-'26

Street-Improvement Notes.
 4 1/2 M-S \$17,500c. July 1 '17-'23
 4 1/2 M-S 4,000c. Sept 1 '17-'18

BOND. D'T (Outside limit). \$763,500
 Aug. 23 '16. Inside limit. 249,762
 Sink fund (within limit). 6,646
 Borrowing capacity. 212,894
 Tax val. 1/5 (abt act.) 18,821,080
 Total tax (per \$1,000) 1916. \$22.00
 Pop'n 1910, 15,715; 1915, 16,880
 INT. at Nat. Shawmut Bk. Boston, or Melrose Tr. Co., Melrose.

MERRIMAC.
 This town is in Essex County. Inc. 1876. Population '15, 2,101.

Water Bonds.
 4 1/2 J-J \$56,000c. July 15 '17-'32

Electric-Light Bonds.
 4 1/2 J-J 9,000c. July 15 '17-'26

BOND. DEBT Oct 1916. \$63,000
 Water debt (incl.) 56,000
 Floating debt. 18,750
 Assess. val. 1916 (1/5 est.) 1,701,928
 Tax rate (per \$1,000) 1916. \$20.00
 INT. at First Nat. Bank, Boston

METHUEN.
 This town is in Essex County. Inc. in 1725. Pop'n 1915, 14,007.

Water Bonds.
 4 1/2 M-N \$100,000c. May 1 1924
 4 1/2 F-A 20,000c. 1917-1924
 4 1/2 A-O 25,000c. Oct 1 1925
 4 1/2 F-A 25,000c. Feb 1 1928
 4 1/2 J-D 25,000c. Dec 1 1930
 4 1/2 A-O 23,000c. 1917-1940
 4 1/2 J-D 21,675c. Dec 1 '17-'33
 4 1/2 J-J 21,000c. July 1 '17-'20

Sewer Loan.
 3 1/2 J-J \$25,000. July 1 1932
 4 1/2 J-J 800. Jan 1 1917
 4 1/2 M-S 1,500. Sept 1 1917
 4 1/2 J-J 4,400. 1917-1920

School Bonds.
 4 1/2 F-A \$36,000c. Aug 1 '17-'25
 (15,000c. Aug 1 '26-'30)
 4 1/2 M-S 18,000c. Sept 1 '17-'34

School-House Notes.
 3 1/2 J-D \$5,000. 1921-1921
 4 1/2 J-J 3,500. Jan 1 1925
 4 1/2 M-S 5,000. Mch 1 1925
 4 1/2 F-A 9,000. 1917-1918
 4 1/2 J-J 13,000. Jan 21 & 22
 4 1/2 J-J 32,800. 1917-1932
 4 1/2 J-J 30,000. July 1 '17-'31
 Funded debt Sept 1916. \$490,200
 Water debt (incl.) 242,500
 Assess. val. (1/5 act.) '15. 9,657,173
 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. 1915, 8,631.

Railroad Loan.
 4 1/2 M-N \$5,000c. Nov 1 1918

Light Bond.
 4 1/2 M-N \$22,400c. Nov 1 '17-'23
 (5,000c. Nov 1 '17-'18)
 4 1/2 F-A 20,000c. Nov 1 '21-'27

School Loan.
 4 1/2 M-N \$16,500. Nov 1 '17-'20

Permanent debt Jan 1 1916. \$75,250
 Assess. val. 1/5 (abt act.) 4,965,265
 Tax rate (per \$1,000) 1915. \$22.40

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. Pop'n 15,733,624.

Notes.
 4 1/2 J-D \$30,000c. Dec 1 '17-'22
 4 1/2 J-D 8,000c. 1917-1924

Building Bonds.
 4 1/2 J-D \$92,000c. Dec 1 '17-'21

Training-School Notes.
 4 1/2 M-S \$10,000c. Dec 1 1917

Court-House Bonds.
 4 1/2 J-D \$160,000c. Dec 1 '17-'32
 4 1/2 J-D 20,000c. 1917-1926

Permanent debt Apr 5 '16 \$361,000
 Temporary loans. 400,000
 Tax valuation 1916. 800,000,000
 INT. at Beacon Tr. Co., Boston.

MILFORD.
 This town is in Worcester County. Inc. 1780. Population '15, 13,684.

Cemetery Notes.
 4 1/2 M-N \$3,000. Nov 27 '17-'18

Sewer Bonds.
 4 1/2 A-O \$140,000. 1917-1936
 4 1/2 M-N 34,000c. Nov 1 '17-'33
 4 1/2 A-O 20,000c. Oct 1 '17-'26

School Notes.
 3 1/2 M-N \$15,000. Nov 1 '17-'19
 4 1/2 M-S 10,000c. Sept 1 '17-'26
 4 1/2 J-J 10,000c. July 1 '17-'26
 4 1/2 J-J 35,000c. Nov 1 '17-'23
 4 1/2 M-N 28,000c. Nov 1 '24-'30
 15,000c. Nov 1 '31-'35

BOND. DEBT Oct 10 '16. \$279,000
 Notes. 46,886
 Total val. '15 (abt. act.) 10,397,112
 Total tax (per \$1,000) 1916. \$22.20
 INT. on 4 1/2 at Nat. Shawmut Bk. Boston, or Milford Sav. Bank and Old Colony Trust Co., Boston; on 3 1/2 and 3 1/2 at Milford Sav. Bank.

MILBURY.
 This town is in Worcester County. High-School Bonds. 4 1/2 M-S \$42,500. 1917-1933
 TOTAL DEBT Oct 1916. \$42,500
 Assessed valuation 1916. 3,329,539
 Tax rate (per \$1,000) 1916. \$20.00
 Population 1910, 4,740; 1915, 5,295

MILTON.
 This town is in Norfolk County. Inc. 1682. Population 1915, 8,603.

Park bonds. \$70,000

School Loan.
 3 1/2 M-N \$89,000. Nov 1 '17-'29

M-N \$100,000. 1917-1926

Library Bonds.
 4 1/2 \$15,000. 1917-1922

Sewer Bonds.
 4 1/2 30,000.

Water Bonds.
 3 1/2 M-S \$160,000c. Aug 1 '17-'32
 Funded debt April 1916. \$307,000
 Total valuation 1915. 33,429,117
 Tax rate (per \$1,000) 1916. \$14.20
 INT. on school 3 1/2 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 '15, 11,119.

High School (Int. at Treas. office).
 4 1/2 J-J \$88,000. July 1 '17-'32

Sewer Notes (Int. at Treas. office).
 4 1/2 J-J \$75,000. 1917-1941

Water Notes (Int. at Treas. office).
 4 1/2 J-J \$47,800. 1917-1938

Sewer (Int. at Treas. office).
 4 1/2 J-J \$150,000. July 1 '20-'26-6
 4 1/2 J-J 25,000. July 15 1926

Water (Int. at Treas. office).
 3 1/2 A-O \$90,000. Oct 1 '17-'29
 4 1/2 J-J 15,000. Jan 1 '30 & '31

Debt Oct 1 1916.
 Water debt. \$152,800
 Sinking fund. 9,666
 Net water debt. \$143,134
 Sewer debt. \$250,465
 Sinking fund. 24,088
 Net sewer debt. 226,377
 Net general debt. 62,452
 High-school debt. 88,000

Total net debt of town. \$519,963
 Total assessed val. 1916. \$9,412,475
 Total tax (per \$1,000) 1916. \$24.00

NEEDHAM.
 This town is in Norfolk County. Inc. 1711. Population '15, 6,542.

Library Bonds.
 4 1/2 M-S \$9,000. 1917-1934

Water Debt.
 4 1/2 M-S \$34,000. 1917-1933
 4 1/2 M-S 45,500. 1917-1924
 4 1/2 M-S 85,300. 1917-1937
 4 1/2 M-S 28,000. 1917-1944

Refunding Bonds.
 3 1/2 M-S \$20,000. 1930-1932
 4 1/2 M-S 69,000. 1933-1944

Town-Hall Bonds.
 4 1/2 M-S \$15,000c. 1917-1922

School Bonds.
 4 1/2 J-J \$9,000. Dec 31 '17-'25
 4 1/2 J-J 40,000. 1917-1934
 4 1/2 J-J 8,000. 1917-1932

BOND. DEBT Oct 9 '16. \$369,500
 Water debt (incl.) 287,500
 Floating debt. 170,000
 Total val. '16 (abt. act.) 9,621,795
 Total tax (per \$1,000) 1916. \$18.00
 INTEREST coupons are payable at Boston Safe Deposit & Trust Co.

NEW BEDFORD.
 This city is in Bristol County. Inc. Mar. 9 '47. Pop'n '15, 109,568.

City Improvement.
 4 1/2 M-S \$26,000c. Feb 11 1917
 4 1/2 J-D 97,000c. Oct 1 1917
 4 1/2 J-D 43,000c. Dec 1 1917
 4 1/2 J-J 36,000c. July 1 '17-'18
 4 1/2 M-N 4,000c. Nov 1 '17-'18
 3 1/2 M-S J-J 78,000c. July 1 '17-'19
 4 1/2 J-J 3,000c. Aug 1 '17-'19
 4 1/2 M-S 84,000c. Mch 1 '17-'20
 4 1/2 J-D 16,000c. June 1 '17-'20
 4 1/2 J-J 50,000c. July 1 1920
 4 1/2 A-O 60,000c. Oct 1 1920

Municipal Loan Bonds.
 4 1/2 M-S \$96,000c. Mch 1 '17-'21
 4 1/2 J-D 40,000c. June 1 '17-'21
 4 1/2 J-J 19,000c. July 1 '17-'21
 4 1/2 M-S 90,000c. Mch 1 '17-'22
 4 1/2 J-J 26,000c. Jan 1 '17-'22
 4 1/2 M-N 13,500c. Nov 1 '17-'21
 4 1/2 M-N 82,000c. May 1 '17-'22
 4 1/2 A-O 5,000c. Oct 1 '17-'21
 4 1/2 F-A 42,000c. Aug 1 '17-'22
 4 1/2 M-S 30,000c. Sept 1 '17-'22
 4 1/2 M-N 24,000c. Nov 1 '17-'22
 4 1/2 M-S 56,000c. Aug 1 '17-'23
 4 1/2 M-S 77,000c. Sept 1 '17-'23
 4 1/2 M-S 175,000c. Mar 1 '17-'23

4 1/2 M-N \$21,000c. Nov 1 '17-'23
 4 1/2 J-D 56,000c. Dec 1 '17-'23
 4 1/2 F-A 14,000c. Aug 1 '17-'23
 (10,000c. May 1 '17-'23)
 4 1/2 10,000c. May 1 '22-'26

Cemetery Bonds.
 4 1/2 A-O \$8,000c. Apr 1 '17-'24

Trust Fund Bonds.
 4 1/2 M-S \$101,000c. Mar 1 '17-'29

Bridge Bonds.
 4 1/2 J-J \$777,000c. Jan 1 1957
 4 1/2 A-O (6,000c. Oct 1 '17-'19)
 (21,000c. Oct 20-'40)

4 1/2 M-N 10,000c. Nov 1 '17-'18
 4 1/2 M-S 18,000c. Mar 1 '17-'34
 4 1/2 F-A 11,000c. Aug 1 '17-'27

High-School Bonds.
 3 1/2 M-S \$100,000c. July 1 1925
 3 1/2 J-J 70,000c. Jan '17-'30
 4 1/2 J-J 75,000c. Jan 1 '17-'31
 4 1/2 J-J 75,000c. July 1 '17-'31
 4 1/2 J-J 80,000c. Jan 1 '17-'32
 4 1/2 J-D 38,800c. June 1 '17-'32

Sewer Bonds.
 4 1/2 M-S \$58,000c. Apr 1 1925
 4 1/2 M-S 69,000c. Mch 1 1925
 3 1/2 M-S F-A 85,000c. Feb 1 1928
 3 1/2 M-S F-A 33,000c. Feb 1 1929
 3 1/2 M-S 30,000c. Mch 1 1932
 4 1/2 J-D 30,000c. Dec 1 1933
 4 1/2 J-J 62,000c. July 1 1937
 4 1/2 J-A-O 169,000c. Oct 1 '17-'37
 4 1/2 M-N 125,000c. May 1 '17-'41
 4 1/2 J-D 20,000c. Dec 1 '17-'21
 (20,000c. Dec 1 '17-'48)

4 1/2 J-D 215,000c. June 1 '17-'42
 4 1/2 M-S 84,000c. Sept 1 '17-'42
 4 1/2 M-S 88,000c. Mar 1 '17-'43
 4 1/2 M-S 135,000c. Sept 1 '17-'43
 4 1/2 J-J 28,000c. July 1 '17-'23
 4 1/2 J-J 30,000c. July 1 '24-'33
 4 1/2 J-D 56,000c. June 1 '17-'23
 (60,000c. June 1 '24-'33)
 4 1/2 M-S 10,000c. Jan 1 '17-'34
 4 1/2 A-O 36,000c. Apr 1 '17-'34
 4 1/2 J-J 36,000c. July 1 '17-'34
 4 1/2 J-D 10,000c. July 1 '35-'44
 4 1/2 J-D 32,000c. Dec 1 '17-'24
 (56,000c. Dec 1 '17-'45)
 4 1/2 M-S 116,000c. Mar 1 '17-'45
 4 1/2 M-S 29,000c. Mar 1 '17-'45
 4 1/2 A-O 12,000c. Oct 1 '17-'20
 (59,000c. Oct 1 '21-'45)
 4 1/2 M-S 12,000c. Mar 1 '19-'46
 (140,000c. Mar 1 '19-'46)
 4 1/2 M-S 50,000c. Apr 1 '17-'46
 4 1/2 50,000c.

Wharf Bonds.
 4 1/2 M-N \$52,000c. May 1 1927
 4 1/2 A-O 11,000c. Apr 1 '17-'21

Park Bonds.
 4 1/2 A-O \$100,000c. Apr 1 1942
 3 1/2 J-J 28,000c. July 1 1951
 4 1/2 J-J 72,000c. Jan 1 1957
 4 1/2 A-O (4,000c. Apr 1 '17-'44)
 (28,000c. Apr 1 '19-'44)

Macadam Bonds.
 4 1/2 A-O \$30,000c. Apr 1 '17-'19
 4 1/2 A-O 3,000c. July 1 '17-'19
 4 1/2 A-O 6,000c. Oct 1 '17-'19
 4 1/2 M-S 80,000c. Mar 1 '17-'20
 4 1/2 M-S 50,000c. June 1 '17-'21

School & Public Bldg Bonds.
 4 1/2 M-S \$128,000c. Mch 1 1917
 3 1/2 M-S F-A 32,000c. Feb 1 1918
 3 1/2 M-S F-A 30,000c. Feb 1 1919
 3 1/2 M-S J-D 20,000c. June 1 1920
 3 1/2 M-S 25,000c. Mch 1 1922
 3 1/2 M-S F-A 120,000c. Feb 1 1923
 4 1/2 J-D 50,000c. Dec 1 1923
 4 1/2 J-D 18,000c. Dec 1 '17-'25
 4 1/2 J-J 40,000c. July 1 '17-'24
 4 1/2 J-J 27,000c. Jan 1 '17-'25
 4 1/2 J-J 21,000c. July 1 '17-'25
 4 1/2 J-J 150,000c. July 1 '17-'25
 4 1/2 J-D 70,000c. June 1 '17-'25
 4 1/2 J-J 20,000c. Jan 1 '17-'21
 (30,000c. Jan 1 '22-'31)
 4 1/2 J-J 105,000c. Jan 1 '17-'31
 4 1/2 J-D 14,000c. Dec 1 1930
 4 1/2 M-S 99,000c. Sept 1 '17-'27
 (40,000c. Sept 1 '28-'32)
 4 1/2 F-A 8,000c. Feb 1 '17-'24

Rifle Range Bonds.
 4 1/2 M-S \$10,000c. May 1 '17-'26

Water Loan.
 4 1/2 M-S \$20,000c. Apr 1 1918
 4 1/2 A-O 120,000c. Apr 1 1924
 4 1/2 A-O 200,000c. Dec 15 1924
 4 1/2 M-S 400,000c. Apr 1 1926
 4 1/2 J-J 60,000c. Jan 1 1927
 3 1/2 M-S J-D 48,000c. June 1 1930
 4 1/2 J-D 120,000c. June 1 '17-'40
 4 1/2 M-S 72,000c. Sept 1 '17-'40
 4 1/2 M-N 125,000c. May 1 '17-'41
 (65,000c. May 1 '17-'37)
 4 1/2 M-N 20,000c. May 1 '38-'42

Engine-House Bonds.
 4 1/2 M-S \$20,000c. May 1 1927
 4 1/2 M-S 140,000c. Mar 1 '17-'36

Highway Bonds.
 \$39,000c. Apr 1 '17-'19
 4 1/2 A-O 60,000c. Apr 1 '19-'24
 4 1/2 A-O 16,000c. Oct 1 '17-'24
 4 1/2 A-O 15,000c. Oct 1 '17-'18
 (12,000c. Oct 1 '18-'22)
 4 1/2 M-S 108,000c. Mar 1 '17-'25
 4 1/2 J-J 51,000c. July 1 '17-'25
 4 1/2 M-S 12,000c. Sept 1 '17-'22
 (3,000c. Sept 1 '23-'25)
 4 1/2 A-O 27,000c. Oct 1 '17-'25
 4 1/2 J-J 40,000c. July 1 '17-'24
 4 1/2 200,000c. Apr 1 '17-'26
 4 1/2 50,000c. May 1 '17-'26

Municipal Building Bonds.
 4 1/2 J-J \$65,000c. July 1 '17-'20
 4 1/2 J-D 70,000c. June 1 '17-'30
 4 1/2 M-S 70,000c. Sept 1 '17-'30
 4 1/2 M-N 60,000c. May 1 '17-'31
 4 1/2 M-S 7,000c. Sept 1 '17-'33
 4 1/2 56,213.25 May 1 '17-'36

Library Bonds.
 3 1/2 M-S J-J \$65,000c. Jan 1 '17-'29
 4 1/2 J-J 70,000c. Jan 1 '17-'30
 4 1/2 M-S 51,000c. Sept 1 '17-'30

Street Widening Bonds.
 4 1/2 M-S \$169,400c. Nov 1 '17-'33

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

DEBT STATEMENT OCT. 1 1916.
 Bonded debt. \$10,188,213
 Sinking funds. 2,024,798

Net debt. \$8,163,445
 Water debt (incl. above). 1,841,000
 Water sk. fd. (incl. above). 849,007
 Other debt exempt from statutory limit, incl. above. 6,789,000
 Borr. capac. Oct 1 1916. 250,852
 Assessed val., real. 71,792,250
 Assessed val., personal. 39,761,025
 Total val. '16 (abt. act.) 111,553,275
 Value of city property '16. 10,030,304
 Tax rate (per \$1,000) 1916. \$23.00
 The water, park, bridge (except 1915), high-sch., library, municipal bldg. and wharf bonds, sewer bonds of '01, '02, '03, '14 and \$120,000 of 1915, school bonds of 1904, '05, '08, '10, '11 and '12 and street-widening and trust funds bonds are authorized outside the debt limit.

NEWBURYPORT.
 This city is in Essex County. Inc. June 1851. Pop'n 1915, 15,311.

Police-Building Bonds.
 4 1/2 M-N \$22,000c. May 1 '17-'26

Overdraft Bonds.
 4 1/2 J-D \$2,000c. 1917

Water Bonds (outside limit).
 3 1/2 M-S J-D \$211,000c. June '17-'34
 4 1/2 J-J 54,500c. & July '17-'38
 (10,000c. Dec 1 '17-'21)
 4 1/2 A-O 28,000c. Oct 1 '17-'44
 (15,000c. Oct 1 '17-'19)

Pleasant St. Bonds.
 4 1/2 J-D \$6,000c. Dec 2 '17-'22

School Bonds.
 3 1/2 J-J \$35,000c. & July 1 1922
 3 1/2 J-D 50,000c. Dec 1 1923
 4 1/2 M-N 18,000c. Nov 1 '17-'25

Refunding Bonds.
 3 1/2 M-S \$8,000c. Sept 1 '17-'18
 4 1/2 M-N 62,000c. Nov 1 1924
 (19,000c. Mch 1 '17-'20)

Sewer Bonds (outside limit).
 4 1/2 M-S \$65,000c. Sept 1 1919
 4 1/2 A-O 35,000c. Nov 1 1919
 4 1/2 M-S 7,500c. Oct 1 1919
 3 1/2 M-S 46,000c. Sept 1 1931
 City debt May 11 1916—
 Inside limit. \$168,750
 Outside limit. 562,600
 Sinking funds. 196,647
 Borr. capac. within limit. 182,152
 Assess. val. '15 (1/5 act.) 12,526,386
 Tax rate (per \$1,000) 1916. \$19.20
 INT. at City Treasury, at Ocean Nat. Bank and American Trust Co. of Boston

NEWTON (Concluded.)—

Table listing Newton School Loans with columns for amount, date, and interest rate.

Engine-House Loan

Table listing Engine-House Loan details.

STATEMENT OF DEBT, &c.,

Table showing financial statement for Newton, including municipal debt, water debt, and total debt.

NORFOLK COUNTY.

Dehant is the county seat. Inc. 1793. Population 1915, 201,907.

48 '16 M-N 60,000. Nov 15 '20-'25

48 '16 M-N 30,000. Nov 15 '20-'25

School Bonds.

48 '16 J-D \$15,000. June 1 '17-'19

Serial Notes

Table listing serial notes for Norfolk County.

State-Highway Bonds.

48 '14 M-N \$9,920. Nov 1 '17-'24

48 '15 --- 4,900. M&N '17-'23

48 '15 --- 10,500. M&N '17-'23

Cemetery Bonds.

48 '14 M-N \$5,000. Nov 1 '17-'24

48 '15 --- \$3,150. Aug 10 '17-'25

Refunding Loans

3 1/2% '93 J-D \$29,133. July 1 '17-'20

3 1/2% '03 M-S \$30,533.33. Mech 20-'21

3 1/2% '01 F-A \$30,533.33. Feb '21-'23

3 1/2% '02 A-O \$30,533.33. Mech '23-'25

3 1/2% '03 A-O \$11,533.32. 1925-1926

3 1/2% '04 F-A \$6,533.33. Aug 1928

3 1/2% '05 J-D \$4,533.33. June 1929

4% '07 F-A \$1,533.32. July 1927

4% '08 M-S \$3,533.34. Sept 1927

3 1/2% '09 J-D \$3,783.33. June 15 '27

4% '10 J-D \$3,333.34. June 15 '27

4% '10 J-D \$6,500. June 15 '17-'18

3.90% '11 J-D \$4,333.34. June 15 1927

3.90% '11 J-D \$5,000. June 15 '18-'20

3.65% '12 M-S 20,000. Mar 1 '19-'23

4 1/2% '13 A-O 10,000. Apr 1922

4 1/2% '14 M-N 15,000. Nov 1 '24-'25

48 '15 --- 10,000. Sept 1 1926

Sewer Loans

3 1/2% '08 J-D \$12,000. June 1 '17-'28

3.2% '09 J-D 9,000. June 17-'29

4.2% '07 J-J 700. July 1 1917

3.17% '01 J-D \$5,200. Nov 17-'31

3.4% '02 M-N \$5,000. Nov 17-'32

4% '03 F-A 5,100. Aug 17-'33

4.2% '07 J-J 700. July 1 1917

4% '08 M-S 700. Sept 1 '17-'21

4% '10 J-D 9,200. June 10 '17-'21

3.90% '11 J-D 6,200. June 10 '17-'21

4% '12 J-D 7,800. June 20 '17-'22

Sewer & Sidewalk Bonds.

4 1/2% '14 M-S \$7,500. Sept 1 '17-'19

High School Bonds.

48 '15 M-\$8180,500. Sept 1 '17-'35

48 '16 --- 10,000. 1917-1936

Sundry Loans

3 1/2% '06 J-D \$46,666.07. June 17-'26

3.6% '06 J-D 1,000. June 17-'26

3 1/2% '07 A-O \$73,333.37. Mech 17-'27

3 1/2% '07 M-N 800. Nov 15 1917

3 1/2% '09 J-D 6,883. June 15 '17-'19

48 '16 --- 30,000. 1917-1926

48 '16 --- 25,000. 1927-1936

Park Loans

3 1/2% '02 M-N \$12,800. Dec 17-'32

48 '12 J-J \$7,000. July 15 1917

Water Loans

3 1/2% '89 J-D \$24,000. June 17-'19

3 1/2% '95 J-J 62,000. Aug 17-'34

3.6% '95 M-N 19,000. Aug 17-'35

3 1/2% '06 J-D 15,000. June 17-'36

3.65% '10 M-N 9,800. Nov 12 '17-'20

4 1/2% '13 J-J 6,000. Nov 12 '31-'40

48 '14 M-N 91,000. May 17-'30

48 '14 M-N 84,000. May 17-'31

TOTAL DEBT \$1,916,518.51

Amount within limit 267,965

Amt. auth. to exceed limit 497,270

Amount water loan 341,950

Total valuation 1915 16,554,043

Total tax (per \$1,000) 1916 \$21.10

* Outside debt limit. † Part of issue outside of debt limit.

INT. in Boston at First Nat. Bank and Nat. Shawmut Bank and in Nor. Adams at North Adams Nat. Bank.

NORTHAMPTON.

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

Department Equip't Bonds.

48 '16 J-D \$3,000. June 1 1917

48 '16 J-D 8,000. June 1 '18-'21

Paving Bonds.

4 1/2% '14 M-S \$20,000. Sept 1 '17-'24

48 '16 J-D 30,000. June 1 '17-'26

Mt. Tom Highway Bonds.

4 1/2% '14 M-S \$6,000. Sept 1 '17-'19

King St. Highway Bonds.

48 '15 J-D \$10,000. Dec 1 '17-'21

Sidewalk-Construction Bonds.

4 1/2% '13 A-O \$4,000. Oct 1 '17-'18

Steam Roller Bonds.

4 1/2% '16 J-J \$3,250. July 15 '17-'21

Hospital Loans

3.85% M-S \$2,000. Sept 1 '17-'18

Bridge Bonds.

48 '13 M-N \$20,000. Nov 1 '17-'20

School Bonds

3 1/2% '04 A-O \$25,000. Oct 1 '17-'21

3.65% M-S 5,000. Sept 1 '17-'21

4 1/2% '13 J-J 10,000. Jan 1 '17-'18

4 1/2% '13 F-A 42,000. Aug 1 '17-'23

4 1/2% '14 M-S 90,000. Sept 1 '17-'34

48 '14 A-O \$6,000. Apr 1 '17-'19

3.85% J-J 7,000. July 1 '17-'23

3.65% M-S 3,000. Sept 1 '17-'19

4 1/2% '15 J-D 8,000. June 1 '17-'20

3 1/2% '02 J-J 9,000. July 1 1917

Water Bonds

3 1/2% J-J \$80,000. July 1 '17-'26

TOT. BD. DT. June 1 1916 \$412,000

Amount inside limit 324,000

Amt. outside limit (water) 88,000

Borrow. capac. Oct 1 '16 127,310

TOT. BD. DT. Oct 23 '16 \$407,250

Total valuation 1916 19,474,339

(Assessment about fair cash value.)

* Tax rate (per \$1,000) 1916 \$19.50

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 1915, 5,956.

Water Bonds

48 '08 J-J \$80,000. 1923

48 '09 J-J 40,000. 1929

48 '04 M-N 15,200. 1917-1934

48 '14 J-D 5,000. 1917-1921

48 '15 J-D 18,000. June 1 '17-'34

Engine-House Bonds

48 '09 J-D \$11,000. 1917-1928

School Bonds

48 '11 J-D \$16,000. June 1 '17-'24

48 '14 M-N 6,000. 1917-1922

48 '16 F-A 68,000. Aug 1 '17-'33

48 '16 --- 2,000. Aug 1 1934

Sewer Bonds

48 '09 J-J \$36,000. July 1 '17-'34

BOND. DEBT July 25 '16 \$230,000

Water debt (included) 141,000

Sinking fund (outside limit) 70,800

Assessed valuation 1915 6,002,660

(Assessment at fair cash value.)

TOTAL tax (per \$1,000) 1915 \$21.00

INT. at Winthrop Nat. Bk., Boston.

NORTH ATTLEBOROUGH.

This place is in Bristol Co., Inc. 1887. Population 1915, 9,398.

Water Bonds

48 '12 J-J \$62,000. Jan '18-'23

48 '12 M-S 12,000. Sept 1 '17-'22

Notes

Water \$18,550. Sept 1 '17-'23

do \$50. Nov 2 1917

Town 3 1/2% 2,700. July 1 '17-'29

do \$5 16,000. Sept 1 '17-'24

do \$8 2,000. Aug 19 1917

Sewer Notes

48 '09 M-N \$188,600. Nov 1 '17-'39

48 '11 J-D 5,000. June 21 1917

48 '12 2,000. June 21 1918

48 '12 M-N 1,000. Nov 1 1917

4 1/2% '13 7,000. Oct 1 '17-'23

Electric-Light Bonds & Notes.

48 J-J \$50,000. Jan 1 1924

3 1/2% J-J 2,685. July 1 '17-'19

48 '06 M-N 16,000. May 1 '17-'24

Highway Notes.

48 '12 M-S \$23,000. Sept 1 '17-'18

GROSS DEBT Dec 31 '15 \$485,280

Sinking fund 71,805

Temporary loans (add) 170,000

Tax valuation 1915 9,559,999

Total tax (per \$1,000) 1915 \$22.60

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

NORTH CHELMSFORD FIRE DISTRICT.

A district in Middlesex County.

48 '06 A-O \$38,000. Oct 1 '17-'35

48 '07 M-S 18,000. Mech 17-'35

4 1/2% '08 A-O 7,000. April 17-'35

4 1/2% '10 A-O 2,000. 1936-1937

BOND. DEBT Oct 7 1916 265,600

Assessed valuation 1916 1,152,080

Fire Dist. tax (pr \$1,000) '16 .45c.

INT. at Appleton Nat. Bk., Lowell

NORWOOD.

This town is in Norfolk Co., Inc. 1872. New charter adopted Oct 6, 1914. Population 1915, 10,977.

Park & Office Bldg. Lots.

48 J-D \$30,000. Dec 30 '17-'31

Water Bonds.

48 J-D 12,000. June 1 '17-'18

48 '11 Sept 4,000. June 1 1920

48 '11 Sept 64,000. 1917-1932

Water Notes.

48 J-D \$4,000. 1917-1920

Highway Notes.

48 J-J \$32,000. 1917-1920

48 F-A 40,000. 1917-1926

48 '13 --- 8,500. 1917-1918

General Loan Notes.

48 M-N \$14,200. Nov 1 '17-'17

Sewer Bonds.

48 '07 J-D \$124,000. June 1 '17-'47

48 '08 F-A 32,000. Aug 1 '17-'48

48 J-D 42,000. Dec 30 '17-'37

Sewerage Loan (Notes).

48 J-D \$4,500. 1918

School-House Notes.

3 1/2% J-D \$2,000. 1917-1926

4 1/2% J-D 48,300. Dec '16-'32

48 --- 23,400. 1917-1928

Electric-Light.

48 '07 J-D \$2,500. Dec 1 1917

4 1/2% '07 J-D 22,500. Dec 1 '18-'27

TOTAL DEBT Apr 1916. \$539,800

Sinking fund 16,000. 10,109

Assessed val. '16 (abstr.) 317,074,710

Total tax (per \$1,000) 1916 \$21.10

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 1915, 5,379.

Town Hall Bonds.

48 '11 A-O \$55,500. Oct 1 '17-'31

Water Bonds.

48 M-S \$81,000. Sept 1 '17-'30

Sewer Bonds.

48 M-N \$

QUINCY (Continued).
 4s '11 A-O \$5,000. Oct 1 '17-21
 4s '11 J-D 10,000. Dec 1 '17-21
 4s '12 M-S 42,000. Mch 1 '17-22
 4s '12 F-A 11,000. Aug 1 '17-22
 4s '13 M-S 30,000. Mar 1 '17-27
 4s '13 A-O 16,000. Apr 1 '17-24
 4s '14 A-O 15,000. Apr 1 '17-19
 4s '15 M-N 12,000. May 1 '17-20
 4s '16 M-S 15,000. Mar 1 '17-19
 4s '16 J-J 10,000. July 1 '17-21
 Summary of Debt Aug. 11 1916.
 NET DEBT \$709,425
 Park debt (exempt) 16,000
 Sewer (exempt) 627,600
 Water debt (exempt) 583,500
 Refunding (exempt) 105,000
 Street (exempt) 49,200
 TOTAL DEBT incl. debts
 auth. but not incurred. \$2,100,625
 Borrowing capacity 292,091
 Total valuation 1915, net. 43,411,115
 Tax rate (per \$1,000) 1916. \$17.20
 Pop'n 1910, 32,642; 1915, 40,674
 INT. at Elliot Nat. Bank and Nat.
 Shawmut Bank, Boston.

RANDOLPH.
 This town is in Norfolk Co. Inc.
 Mch. 9 1793. Pop. 1915, 4,734.
Water-Works.
 4s M-S 10,000. April 1 1917
 4s M-N 20,000. May 1 1918
 4s J-J 25,000. July 1 1922
 4s J-J 10,000. July 1 1926
Water Notes.
 4s \$ 1,500. May 4 '17-19
 4s 2,000. July 15 '17-19
 4s 4,000. Nov 16 '17-19
 4s 2,500. Jan 23 '17-21
 4s 3,000. Nov 5 1923
Refunding Notes.
 4s 18 07 M-N \$20,000. May 1 '17-37
Stetson-Hall Notes.
 6s \$5,000. 1917-1921
School Notes.
 4s \$300. 1917
 4s 16,500. 1917-1927
Street Notes.
 4s \$400. 1917
 Water bonds Nov 1916. \$95,000
 Water notes 10,900
 Sinking fund 69,500
 Other debt (notes) 30,000
 Assessed valuation 2,870,100
 Tax rate (per \$1,000) 1916. \$23.80
 Val. of town prop. Nov 1916. \$398,950
 INT. payable at National Shawmut
 Bank, Boston.

READING.
 This town is in Middlesex County.
 Inc. 1644. Population 15,6805.
Electric-Light Bonds.
 4s 4 1/2s 67,200. 1917-1924
 4 1/2s 1,000. 1925-1933
Water Bonds.
 4s J-D \$63,000. June 1 '23-30
 4s J-D 78,000. June 1 '17-22
 4s J-D 3,000. 1931-1933
School Bonds.
 3 1/2s & 4s 4,500. 1917
 3 1/2s 32,000. 1918-1925
Ground Estate Loan.
 4s \$5,000. 1917-1921
Auto Chemical Truck Loan.
 4 1/2s \$3,000. 1917-1918
Cemetery & Library Loans.
 4s \$6,000. 1917-1921
 Permanent debt Jan 1 1915 \$343,400
 Temporary loans 57,000
 Total val. '15 (abt. act.) \$7,995,498
 Total tax (per \$1,000) 1916. \$20.60
 INT. at First Nat. Bank, Boston.

REVERE.
 This city is in Suffolk County.
 Inc. as town 1871; as a city 1915.
 Population 1915, 25,178.
School Loan Notes.
 4s M-N \$2,000. Dec 2 '17-22
 4s M-N 14,075. May 15 '17-23
 4s M-N 10,000. May 1 '17-24
 4s A-O 4,000. Oct 1 '17-24
 4s A-O 68,750. Apr 1 '17-27
 4s J-J 2,000. July 7 1917
 4s M-S 12,000. Sept 15 '17-28
 4 1/2s F-A 1,000. Feb 15 1917
 4s J-D 14,000. June 1 '17-30
 4s 37,500. Apr 1 '17-31
 4s J-D 35,000. Dec 15 '17-30
 4s 1,500. June 1 '17-19
 4s 1,500. Aug 18 1917
 4s 85,000. June 1 '17-33
Sewer Loan.
 4s J-D \$5,500. June 1 '17-18
 4s 20,500. May 15 '17-26
 4s 15,000. Aug 15 1917
Police Station.
 4s A-O \$13,000. Apr 15 '17-20
Water Bonds.
 3 1/2s '05 A-O \$225,000. Apr 1 '17-35
 4 1/2s '13 J-D 12,000. 1917-1928
Funding Bonds.
 4s M-N \$67,500. Mar 20 '17-25
Permanent Improvement Loans.
 4s '13 \$7,200. Jan 1 '17-20
Fire Department Loan.
 4 1/2s J-D \$2,500. June 1 1917
 4s '12 M-S 15,600. Mch 15 '17-22
 4s '13 11,000. Jan 1 '17-27
Municipal Loan.
 4s '12 M-N \$16,800. May 15 '17-22
 4s 3,000. Jan 17 1917
 4s 18,000. May 1 '17-21
Refunding Bonds.
 3 1/2s '02 M-S \$60,000. Mar 1 '17-22
Park Loan.
 4s J-J \$500. July 1 1917
DEBT OCT. 1 1916—
 City debt \$500,375
 Water debt 241,000
 Trunk sewer debt 52,000
 High-school debt 68,750
 Temporary loans 327,000
 TOT. DEBT OCT. 1 '16. \$1,189,125
 Total valuation 1916. 23,760,600
 Total tax (per \$1,000) 1916. \$23.00
 INT. at Fourth Nat. Bank, Boston.

ROCKLAND.
 Town in Plymouth Co. Inc. 1874.
Water-Works.
 4s '10 F-A \$1,000. Feb 1 1917
 4s '10 J-J 12,000. July 1 '17-28
 4s '14 M-N 2,000. Nov 1 '17-18
Macadam Road Bonds.
 4s '15 J-D \$12,000. June 1 '17-10
Refunding Loans.
 4s '12 F-A \$21,000. Aug 1 '17-22
School Loans.
 4s '09 J-J \$39,000. Jan 1 '17-29
 4s '11 J-J 7,000. July 1 '17-23
BOND. DEBT OCT 7 '16. \$95,000
 Water debt (included) 16,000
 Assessed val. /real 4,223,723
 1916 (personal) 1,283,123
 Total assessed val. 1915. \$5,506,846
 Tax rate (per \$1,000) 1916. \$21.00
 Popula'n 1910, 6,928; 1915, 7,074
 INT. on water bonds due 1916 and
 1917, at New England Tr. Co., Boston;
 on water bonds due 1918-28 and
 school and refunding bonds at Second
 Nat. Bank, Boston; other int. at
 office of State Treasurer.

ROCKPORT.
 This town is in Essex County.
 Inc. Feb. 27 1840. Pop. '15, 4,351.
Water Bonds.
 4s J-J \$9,000. July 1 '17-25
 4s M-N 40,000. May 1 '17-24
 3 1/2s '02 M-N 8,000. Nov 1 '17-32
 4s '10 J-J 7,000. July 1 '17-30
 4s J-J 6,000. July 1 '17-22
 4s '15 M-N 9,000. May 1 '17-25
School Bonds.
 4s '05 M-S \$8,000. Sept '17-24
 4s '07 J-J 4,000. Jan 1 '22-25
BOND. DEBT Sept 16 '16. \$91,500
 Water debt (incl.) 79,500
 Floating debt 12,000
 Assess. val. (M act.) '16. 4,159,000
 Tax rate (per \$1,000) 1916. \$18.00
 INT. at Nat. Shawmut Bk., Boston.

SALEM.
 This city is in Essex County.
 Inc. Mar. 23 1836. New charter
 providing for Mayor and Council
 adopted Nov. 1915, instead of com-
 missioner government. Pop'n 1915,
 37,200. City partially destroyed by
 fire June 1914. See V. 98, p. 2006.
Bridge Bonds (Outside limit).
 3 1/2s '09 J-J \$12,000. Jan 1 '17-19
 4s '10 J-J 6,000. July 1 '17-19
 4s '15 M-N 72,300. Nov 1 '17-45
Municipal Loan.
 4s '02 J-D \$3,000. June 1 1917
 4s '13 F-A 10,000. Feb 1 '17-18
 4 1/2s '13 J-J 3,000. July 1 1917
 4 1/2s '14 F-A 152,000. Aug 1 '17-54
 4s '14 M-S 100,000. Sept 1 '17-54
 4s '15 J-J 195,000. Jan 1 '17-55
 4s '16 M-N 120,000. May 1 '17-56
 4s '16 M-N 100,000. May 1 '17-36
Trust Fund Bonds.
 4s '03 J-J \$35,000. July 1 '17-23
School Bonds.
 4s '10 J-J \$10,000. July 1 '17-20
 4s '12 M-S 10,000. Mch 1 '17-21
 4 1/2s '13 J-J 2,000. July 1 1917
 4s '15 F-A 133,000. Aug 1 '17-35
Water Bonds (outside limit).
 4s '00 J-D \$32,000. June 1 '17-20
 4s '07 A-O 3,000. Oct 1 '17-19
 4s '11 M-N 1,000. May 1 1917
 4s '12 J-D 2,000. June 1 '17-18
 4s '15 A-O 174,000. Apr 1 '17-45
 4s '15 F-A 58,000. Aug 1 '17-45
 4s F-A 19,500. Aug 1 '17-55
 4s '13 J-J 2,000. Jan 1 '17-18
 4s '15 M-N 116,000. Nov 1 '17-45
 4s '16 A-O 60,000. Apr 1 '17-36
 20,000. Apr 1 '37-46
Pipe-Renewing Bonds.
 4s '13 F-A \$10,000. Feb 1 '17-23
 4s M-S 9,000. Mar 1 '17-19
 4s '14 J-J 9,000. Mch 1 '17-19
Underground Wire Loan.
 4s '13 A-O \$10,000. Apr 1 '17-23
 4s '14 M-N 12,000. May 1 '17-24

SAUGUS.
 This town is in Essex County.
 Population 1915, 10,226.
Water Loan.
 4s \$15,000. Dec 1 '17-19
 4 1/2s 5,000. Dec 1 1917
 3 1/2s 3,000. Dec 1 1920
 4s '10 22,000. July 1 '17-38
 4s '12 5,000. Apr 1 '17-19
 4s '13 2,500. May 1 '19-20
 4 1/2s '13 4,500. Aug 1 '20-22
 4 1/2s 26,000. May 1 '17-32
 4 1/2s 6,000. May 1 '17-28
 4s '16 M-N 10,000. May 1 '17-36
School-House Loan.
 3 1/2s \$15,000. May 1 '17-19
 4s '05 52,250. Aug 1 '17-35
 4s '10 19,000. May 1 '17-35
 4s '10 3,000. July 1 '17-19
 4s '16 M-N 75,000. May 1 '17-36
 TOT. B.D. DT. Apr 1916. \$208,000
 Water bonds (included) 107,000
 Temporary loans (add'l) 90,000
 Sinking fund and cash 16,144
 Assessed val. (M act.) 7,122,093
 Total tax (per \$1,000) 1916. \$24.36
 INT. at First Nat. Bank, Boston.

SHELburne Falls FIRE DIST.
 This district is in Franklin County.
 4s '11 M-N \$72,000. 1917-1940
 4 1/2s '13 12,500. Mar 1 '17-43
BOND. DEBT OCT. 1916. \$88,500
 Assess. valuation 1916. 1,765,103
 Tax rate (per \$1,000) 1916. \$3.25
 INT. at First Nat. Bank, Boston.

SOMERVILLE.
 This city is in Middlesex County
 and was incorporated in 1872.
Highway Bonds.
 4s '14 A-O \$89,000. Apr 1 '17-24
 4s '15 A-O 82,000. Apr 1 '17-25
 3 1/2s '16 125,000. Jan 1 '17-26
 4s '16 J-J 25,000. July 1 '17-26
City Bonds.
 3 1/2s '02 J-J \$17,000. July 1 '17-22
 4s '07 J-J 4,000. July 1 1917
 4s '08 J-J 10,000. July 1 '17-18
 4s '09 J-J 8,000. July 1 '17-19
 3 1/2s '00 J-J 16,000. July 1 '17-20
 3 1/2s '01 J-J 20,000. July 1 '17-20
 4s '03 A-O 28,000. Oct 1 '17-23
 4s '03 A-O 14,000. Oct 1 '17-23
 4s '04 A-O 20,000. & July 1 '17-24
 3 1/2s '05 A-O 27,000. Apr 1 '17-25
 4s '06 J-J 10,000. July 1 '17-21
 4s '07 A-O 39,000. & Apr 1 '17-28
 4s '08 A-O 24,000. Apr 1 '17-28
 4s '09 A-O 43,000. Apr 1 '17-29
 4s '10 A-O 70,000. Apr 1 '17-30
 4s '11 A-O 98,000. Apr 1 '17-31
 4s '12 J-J 75,000. Jan 1 '17-32
 4s '12 J-J 124,000. July 1 '17-32
 4 1/2s '13 A-O 72,000. Apr 1 '17-23
Public Building Bonds.
 4s '15 J-J \$96,000. & Jan 1 '17-35
 4s '15 J-J 38,000. & July 1 '17-34
 4s '16 A-O 88,000. & Apr 1 '17-34
 4s '16 J-J 10,000. July 1 '17-36
 4s '16 J-J 25,000. July 1 '17-21
Municipal Loan.
 4 1/2s '13 J-J \$58,625. July 1 '17-23
Lowell St. Bridge Bonds.
 3 1/2s '09 A-O \$33,000. & Apr 1 '17-49
Sewer Bonds (outside limit).
 4s '05 J-J \$27,000. July 1 '17-25
Sewer Bonds (inside limit).
 4s '07 J-J \$8,000. July 1 '17-22
 4s '08 J-J 7,000. July 1 '17-23
 3 1/2s '01 J-J 15,000. July 1 '17-31
 3 1/2s '02 J-J 11,000. & July 1 '17-37
 4s '03 J-J 12,000. & July 1 '17-25
 4s '04 J-J 13,000. July 1 '17-29
 3 1/2s '05 A-O 18,000. Apr 1 '17-35
 4s '06 J-J 10,000. July 1 '17-26
 4s '07 A-O 42,000. Apr 1 '17-37
 4s '08 A-O 22,000. Apr 1 '17-38
 3 1/2s '09 A-O 23,000. & Apr 1 '17-39
 4s '10 A-O 24,000. & Apr 1 '17-40
 4s '11 A-O 15,000. & Apr 1 '17-31
 4s '12 J-J 11,000. Jan 1 '17-27
 4 1/2s '13 A-O 27,000. & Apr 1 '17-43
 4s '14 A-O 18,000. Apr 1 '17-34
 3 1/2s '16 J-J 18,000. Jan 1 '17-25
Water Bonds (Outside Limit).
 4s '08 A-O \$6,000. Oct 1 '17-19
 4s '08 J-J 2,000. July 1 '17-18
 4s '09 A-O 8,000. Oct 1 '17-20
Park Bonds (outside limit).
 3 1/2s '02 J-J \$13,000. & July 1 '17-29
 TOT. DEBT OCT 15 '16. \$1,729,000
 Less debts outside limit. 59,000
 Total borrow. capacity. 187,813
 Total valuation 1916. 79,304,329
 Tax rate (per \$1,000) 1916. \$21.40
 Population 1910, 77,236; 1915, 86,854
 INT. on coupon bonds payable at
 National Security Bank, Boston.
 Coupon bonds may be changed for
 registered bonds if application is
 made prior to one year of maturity
 of bonds.
 In place of an accumulating sinking
 fund, the city raises each year by tax-
 ation a sum of money which is applied
 to the redemption of bonds, which
 when paid are canceled.

SOUTH HADLEY.
 This town is in Hampshire County.
 Town Debt Bonds.
 4s '08 \$9,000. July 15 '17-18
Highway Bonds.
 4s '09 \$3,000. Aug 1 '17-19
 4s '09 2,250. Dec 11 '17-19
Street Improvement Bonds.
 4s '12 \$4,000. Sept 1 '17-20
Amherst Bridge Bonds.
 4s '12 \$500. Dec 1 1917
Building Bonds.
 4s '13 \$59,500. Oct 1 '17-33
 4s '14 \$6,000. June 1 '17-26
Sewer Bonds.
 4 1/2s '13 \$6,000. Nov 1 '17-22
Municipal Light Bonds.
 4s '15 \$38,000. Jan 1 '17-35
BOND. DEBT Apr 8 '16. \$143,250
 Floating debt 45,000
 Sinking fund 17,890
 Assessed valuation 1915. 3,403,903
 Total tax (per \$1,000) 1915. \$24.30
 Population 1910, 4,894; 1915, 5,179

S. HADLEY FIRE D. NO. 2.
 This district is in Hampshire Co.
Water Bonds.
 4s '11 J-J \$50,000. Jan 2 '17-41
 4s '12 J-J 6,000. -----
BOND. DEBT Apr 1, 1916. \$60,000
 Assess. val. '15 (abt. act.) \$32,890
 District tax (per \$1,000) 1915. \$4.30
 INT. at Old Colony Tr. Co., Boston.

SPRINGFIELD.
 This city is in Hampden County.
 Inc. a city May 25 1852. Pop'n '15,
 102,977.
School and Fire Loan.
 4 1/2s '14 M-N \$104,000. Nov 1 '17-24
 (120,000. Nov 1 '25-34)
Street-Ext. and Rifle Range.
 4s '08 A-O \$10,000. Oct 1 '17-18
Municipal Group Bonds.
 4s '07 J-J \$93,000. July 1 '17-27
 \$50,000 even years \$5,000 odd years
 3 1/2s '09 M-N \$500,000. Nov 1 '17-49
 4s '10 M-N 340,000. Nov 1 '17-50
 4s '11 A-O 240,000. Oct 1 '17-51
 4s '12 M-N 14,000. Nov 1 1917
 (455,000. Nov 1 '18-52)
 4s '14 M-N 190,000. Nov 1 '17-64
Fire & Police Bldg. Bonds.
 4s '10 A-O \$258,000. Oct 1 '17-30
River-Front Loan.
 4s '08 A-O \$4,000. Oct 1 '17-18
 Locust St. Extension.
 4s '11 A-O \$10,000. Oct 1 '17-21
Fulton Street Bonds.
 4 1/2s '14 M-N \$360,000. Nov 1 '17-34
Municipal Loan Bonds.
 4 1/2s '13 M-N \$12,000. Nov 1 '17-18
 (25,000. Nov 1 '19-23)
School Bond.
 4s '07 '98 J-J \$370,000. Jan 1 1917
 4s '07 '97 J-J 4,500. July 1917
 3 1/2s '08 J-J 8,400. July 1917-18
 3 1/2s '08 J-J 9,000. July 1 '17-18
 3 1/2s '00 J-D 20,000. Dec 1 1919
 3s '00 J-Dal25,000. June 1 1920
 3 1/2s '01 M-S 125,000. Sept 1 1921
 3 1/2s '02 A-O 55,000. Oct 1 1922
 3 1/2s '03 M-S 240,000. & Sept 1 1923
 3 1/2s '05 '06 J-J 306,000. Jan 1 1925
 4s '06 M-Na207,000. Nov 1 1926
 4s '08 A-O 68,000. Oct 1 '17-28
 4s '09 A-O 65,000. Oct 1 '17-29
 4 1/2s '13 M-N 187,000. Nov 1 '17-33
 (32,000. Nov 1 '17-32)
 4 1/2s '13 M-N 1,500. Nov 1 1933
 4s '16 M-N 540,000. Nov 1 '17-36
High School of Commerce.
 4s '13 M-N 425,000. Nov 1 '17-33
 4 1/2s '14 M-N 64,000. Nov 1 '17-24
 (70,000. Nov 1 '25-34)
 4s '15 M-N 170,000. Nov 1 '17-25
 (170,000. Nov 1 '26-35)
Street, School and Sewer Loan.
 4s '07 M-N \$125,000. Nov 1 1917
Street Ext. Bonds.
 4s '09 A-O \$60,000. Oct 1 '17-19
 4s '15 M-N 63,000. Nov 1 '17-25
Railroad Under-Pass Bonds.
 4s '13 M-N \$98,000. Nov 1 '17-23
 (260,000. Nov 1 '24-43)
 4s '15 M-N 190,000. Nov 1 '17-35
Park Bonds.
 3 1/2s '03 J-D \$125,000. June 1 1923
Sewer Bonds.
 3s '00 J-D a142,000. June 1 1930
 3 1/2s '01 M-S 10,000. Sept 1917-26
 3 1/2s '04 F-A 16,000. Aug 1 '17-24
 4s '08 A-O 30,000. Oct 1 '17-28
 4s '13 M-N 44,000. Nov 1 '17-38
Water Bonds.
 4s '03 A-O \$150,000. Oct 1 1923
 3 1/2s '00 A-O 125,000. Oct 1 1920
 4s '07 J-J a200,000. Jan 1 '17-36
 4s '08 J-J a210,000. Jan 1 '17-37
 3 1/2s '09 J-J 880,000. Jan 1 '17-38
 3 1/2s '10 J-J 322,000. Jan 1 '17-39
 4 1/2s '13 M-N 220,000. Nov 1 '17-38
 4s '16 M-N 100,000. Nov 1 '17-36
 a Coupon or registered.
 INTEREST payable at First Nat.
 Bank, Boston and City Treasurer.
 Tot. water debt Nov 1 '16. \$2,107,000
 Less sinking fund. 132,170
 Net water debt. \$1,974,830
 River front debt. exempt
 from debt limit. 4,000
 Municipal group buildings
 (exempt) 1,494,000
 Dwight and Water Street
 underpasses (exempt) 548,000
 All other debt. 4,429,430
 Less sink. fds. 1,173,074
 Net debt excl. of water
 and exempted debt. 3,256,326
 Total net debt Nov 1 '16. \$7,277,156
 Valuation city prop 1916. \$18,230,445
 ASSESSED VALUATION.—Real
 estate is taxed at abt. 90% cash val.
 Assessed val., real. \$162,911,320
 Assessed val., personal. 38,073,532
 Tot. assess. val. 1916. 200,984,852
 Tax rate (per \$1,000) 1916. \$17.80

STONEHAM.
 This town is in Middlesex County.
 Inc. 1725. Popula. 1915, 7,489.
 4s \$9,000. Nov 1 '17-19
Sewer Bonds.
 4s J D \$73,500. June 1 '17-30
School Bonds.
 3 1/2s A O \$8,500. Apr 1 '17-19
Playground Notes.
 4s \$1,000. May 1 1917
Water Bonds.
 3 1/2s M-N \$65,000. May 1 '17-29
 4s M-N 10,000. May 1 '30-31
 (19,000. June 1 '17-35)
Police & Fire Station Bonds.
 4s \$18,000. 1920-1925
 (20,000. 1926-1935)
BOND. DEBT June 1914. \$206,000
 Notes outstanding 25,000
 Total assessed val. 1915. 6,067,430
 (Assessment 80 to 90% of actual val.)
 Total tax (per \$1,000) 1916. \$24.20
 INT. at First Nat. Bank, Boston.

TOWN DEBT.
 4s '11 J-D \$2,000. Dec 1 '17-21
 4s '12 M-S 42,000. Mch 1 '17-22
 4s '12 F-A 11,000. Aug 1 '17-22
 4s '13 M-S 30,000. Mar 1 '17-27
 4s '13 A-O 16,000. Apr 1 '17-24
 4s '14 A-O 15,000. Apr 1 '17-19
 4s '15 M-N 12,000. May 1 '17-20
 4s '16 M-S 15,000. Mar 1 '17-19
 4s '16 J-J 10,000. July 1 '17-21
 Summary of Debt Aug. 11 1916.
 NET DEBT \$709,425
 Park debt (exempt) 16,000
 Sewer (exempt) 627,600
 Water debt (exempt) 583,500
 Refunding (exempt) 105,000
 Street (exempt) 49,200
 TOTAL DEBT incl. debts
 auth. but not incurred. \$2,100,625
 Borrowing capacity 292,091
 Total valuation 1915, net. 43,411,115
 Tax rate (per \$1,000) 1916. \$17.20
 Pop'n 1910, 32,642; 1915, 40,674
 INT. at Elliot Nat. Bank and Nat.
 Shawmut Bank, Boston.

STOUGHTON.
This town is in Norfolk Co. Inc. Dec. 23 1726. Pop'n 1915, 5,982.
Library notes \$22,000
Highway loan 7,000
Water Loan.
4s A-O \$1,000c. Part yearly
4s J-D 250,000c. Part yearly
4s J-J 28,000c. Part yearly
Refunding Bonds.
4 1/2s J-J 332,000c. Part yearly
TOTAL DEBT July 1916 - \$202,000
Floating debt 28,635
Assess. val. '14 (70% act.) 4,165,753
Tax rate (per \$1,000) 1915 - \$24.80
INT. on bonds marked (a) at the Old Colony Tr. Co., Boston; (b) at Exchange Tr. Co.; (c) at Int. Tr. Co.

SWAMPSCOTT.
This town is in Essex Co. Incorp. May 21 1852. Pop'n 1915, 7,345.
Sewer Notes.
4s '16 - \$22,000 - 1917-1928
4s '16 - 7,150 - 1917-1931
Sidewalk Notes.
4s '16 - \$14,500 - 1917-1921
Water Notes.
4s '16 - \$800 - 1917-1921
5,000 - 1918-1927
Street-Improvement Notes.
4 1/2s '14 - \$16,000 - Oct 1 '17-'24
Miscellaneous Loan Bonds.
4 1/2s '13 J-J \$4,000c. July 1 1920
3,000c. July 1 '21-'23
Public Park & Town Hall Bonds.
4 1/2s '13 J-J \$8,500c. July 1 '17-'33
Fire Bonds.
4s '11 - \$1,000 - 1917-1921
4 1/2s '13 J-J 5,000c. July 1 '17-'21
5,000c. July 1 1922
Humphrey St. Imp't. Bonds.
4s '14 J-D \$45,000c. 1917-1934
Sewer Bonds.
3 1/2s M-S \$412,000 - Sept 1 '17-'42
4s M-S 18,000 - Sept 1 '17-'25
4s '11 - 4,000 - 1917-1920
4 1/2s '13 J-J 6,000c. July 1 '17-'28
Water Bonds.
3 1/2s F-A \$150,000 - Aug 1 1928
3 1/2s '09 A-O 69,000c. Apr 1 '17-'30
4 1/2s '13 M-N 1,500c. May 1 '17-'19
School Loans.
4s '11 - \$65,625 - 1917-1931
4 1/2s '15 M-N 18,000c. May 1 '17-'22
126,000c. May 1 '23-'35
Town Debt Jan 1 1916.
Perm. Imp't. Notes & Bds. \$316,400
Sewer debt (add'l) 217,350
Water debt (add'l) 239,900
Water sinking fund 73,949
Assess. val. 15 (abt. act.) \$15,838,498
Tax rate (per \$1,000) 1916 - \$20.00
Population 1910, 6,204; 1915, 7,345
INT. at 1st Nat. Bank, Boston.

TAUNTON.
This city is in Bristol County. Inc. May 11 1864. Pop'n '15, 36,161.
School Bonds.
4s '15 J-D \$10,000 - June 1 '17-'26
Sewer Bonds (outside debt limit).
4s '07 J-D \$83,500c. June 1 1927
4s '08 J-D 30,000c. June 1 1928
4s '09 J-D 30,000c. June 1 1929
4s '10 J-D 75,000c. June 1 1930
3 1/2s '00 J-D 100,000c. Dec 1 1930
3 1/2s '02 J-D 20,000c. June 1 1932
3 1/2s '03 J-D 12,000c. June 1 1933
3 1/2s '05 J-D 13,000c. June 1 1935
4s '07 J-D 30,000c. June 1 1936
4s '07 J-D 30,000c. June 1 1937
3 1/2s '08 J-D 20,000c. Dec 1 1938
4s '09 J-D 20,000c. Dec 1 1939
4s '10 J-D 15,000c. Dec 1 1940
4s '11 - 15,000c. Dec 1 1941
4s '12 - 15,000c. Dec 1 1942
4s '13 - 12,000c. Dec 1 '17-'28
4s '14 J-D 13,000c. Dec 1 '17-'29
4s '15 J-D 19,000c. Dec 1 '17-'35
City Bonds.
4s '07 J-D \$27,000c. June 1 1917
4s '09 J-D 45,000c. June 1 1919
3 1/2s '04 J-D 33,500c. June 1 1924
4s '07 J-D 8,000c. June 1 1917
4s '07 M-N 5,000c. Nov 1 1917
4s '08 J-D 62,000c. Aug 1 1918
4s '08 J-D 16,000c. Dec 1 1928
3 1/2s '09 J-D 25,000c. June 1 1919
4s '09 J-D 12,000c. June 1 1920
4s '10 J-D 25,000c. June 1 1920
4s '11 J-D 35,000c. June 1 1921
4s '11 J-D 11,000c. June 1 1931
4s '07 J-D 12,000c. Dec 1 1927
4s '10 J-D 13,183.33c. Dec 1 1930
4s '12 - 4,000c. July 1 1922
4s '12 - 39,000c. June 1 1922
4 1/2s '13 - 22,000c. June 1 1923
4 1/2s '13 - 103,000c. June 1 '17-'33
4s '14 - 66,000c. June 1 '17-'28
Street-Improvement Bonds.
4s '15 J-D 20,000c. June 1 '17-'20
4s '15 J-D 10,000c. June 1 '17-'18
4s '15 J-D 15,000c. Jan 1 '17-'31
Water Bonds (outside debt limit).
4s '87 J-J \$45,000c. July 1 1917
4s '98 J-J 50,000c. July 1 1918
4s '98 J-J 4,000c. July 1 1918
4s '00 J-J 40,000c. July 1 1930
4s '00 J-J 30,000c. Jan 1 1920
4s '01 J-J 506,500c. July 1 1922
4s '02 J-J 10,000c. Jan 1 1922
3 1/2s '03 J-J 10,000c. Jan 1 1923
3 1/2s '04 J-J 10,000c. Jan 1 1924
3 1/2s '04 J-J 5,000c. July 1 1934
3 1/2s '05 J-J 15,000c. Jan 1 1935
3 1/2s '06 J-J 10,000c. Jan 1 1936
4s '08 J-J 20,000c. J&J 1938
3 1/2s '09 J-J 122,000c. Jan 1 1938
4s '15 J-J 18,000c. Jan 1 '17-'34
4s '15 J-J 9,000c. July '17-'25
4s '15 J-J 15,000c. Jan '17-'31
Elec. Lt. Bonds (outside debt limit)
4s '97 J-D \$125,000c. June 1 1927
4s '97 J-D 7,500c. June 1 1917
4s '98 J-D 3,500c. June 1 1918
4s '98 J-D 5,000c. Dec 1 1928
3 1/2s '00 J-D 3,000c. Dec 1 1920
3 1/2s '02 J-D 175,000c. June 1 1932
4s '07 J-D 45,000c. June 1 1937

4 1/2s '13 J-D \$44,500c. June 1 '17-'43
Debt exempt from limit \$2,017,200
Debt within limit 543,683
TOT. BD. DT. Nov 1 '16 2,560,883
Total sinking funds 1,159,264
Val of real & Pers 1915 26,804,541
Tax rate (per \$1,000) 1916 - \$20.40
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 1915, 1,324.
School Bonds and Notes.
4s A-O \$9,600c. 1930
4 1/2s F-A 1,200c. Feb 2 '17-'19
Water-Works Bonds.
4s '06 M-S \$73,000c. Sept 1 '17-'36
BOND. D. DEBT Oct 1916 - \$88,000
Floating debt 5,000
Assessed val'n (real) \$1,733,850
(\$ 1/2) 1916, personal 527,481
Total tax (per \$1,000) 1916 - \$14.00
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 '15, 12,781.
Sewer Bonds.
3 1/2s M-N \$60,000c. 1921-1930
3 1/2s M-N 20,000c. Nov 1 '17-'20
3 1/2s M-N 100,000c. Nov 1 '17-'40
3 1/2s M-N 13,000c. 1923-1935
6,500
Sewer Notes.
4 1/2s J-D \$3,000 - 1917-1918
Fire Apparatus Bonds.
4s - \$3,600
Street Bonds.
4s - \$28,000
Gas Main Loan.
4s - \$5,000
School Loans.
4s M-N \$2,000c. Nov 1 '17-'18
3 1/2s A-O 7,500c. Oct 1 '17-'21
3 1/2s M-N 1,000c. Nov 1 1917
4s '13 M-S 17,500c. Mar 1 '17-'23
Water Meter Notes.
4s '12 A-O \$9,000 - Apr 1 '17-'22
4 1/2s J-D 10,500 - 1917-1923
Water-Main Notes.
4 1/2s J-J \$5,000 - 1917-1921
Municipal Light Loan.
4s '04 A-O \$72,000c. Oct 1 '17-'24
Gas & Electric Light Bonds.
3 1/2s '09 A-O \$7,500 - Apr 1 '17-'19
Water Bonds.
4s A-O \$170,000c. Oct 1 '17-'33
Wire Conduit Notes.
4 1/2s J-J \$1,000 - 1917-1921
PERM'T DEBT Jan 1 '16 - \$581,600
Total assessed val. 1915 - 12,922,792
Total tax (per \$1,000) 1916 - \$23.50
INT. at Commonwealth Tr. Co. and Old Colony Trust Co., Boston.

WALPOLE.
This town is in Norfolk County. Inc. 1724. Population '15, 5,400.
School Bonds.
4 1/2s '13 J-J \$50,000 - July 1 '17-'26
Water Bonds.
4s F-A \$36,000c. Aug 1 '17-'25
Miscellaneous Loans.
Water ext \$4,000 - June 1 '17-'18
do 4s 7,000c. Oct 11 '17-'22
do 4s 8,000c. Aug 6 '17-'20
do 2,400c. Aug 6 '17-'27
do 1,000c. Aug 15 1917
do 2,500c. Aug 15 '17-'19
Surf. drain. 3,500c. Aug 15 '17-'20
Water 4s 2,000c. Dec 1 1917
do 4s 5,900c. Sept 20 '17-'21
Park 4 1/2s 8,000c. May 1 '17-'24
East St. 4s 28,900c. Aug 15 '17-'20
High-sch. 4 1/2s 3,240c. Mech 27 1922
School 4 1/2s J-D \$15,000 Dec 1 '17-'21
Per. 4s 2,500c. June 19 '17-'19
BOND. DEBT Oct 7 '16 - \$175,740
Water debt (included) 112,340
Total valuation 1916 - 7,636,198
(Assessment at fair cash value.)
Total tax (per \$1,000) 1916 - \$19.20
INT. payable in Boston - on East school 4 1/2s at C. D. Parker & Co.; on other loans at the First Nat. Bank.

WALTHAM.
This city is in Middlesex County. Inc. as a town 1738; city June 2 1884.
4s '16 J-J \$2,500c. Jan 1 1917
8,000c. Jan 1 '18-'21
Building Bonds.
3 1/2s '02 J-J \$22,000c. Jan 1 1922
4 1/2s '07 J-J 6,000c. July 1 '17-'22
4s '15 J-J 4,000c. Jan 1 '17-'20
4s '15 J-J 57,000c. Jan 1 '17-'35
4s '14 - 1,015c. Jan 1 '17-'19
Water Bonds.
4s '97 A-O \$30,000c. Apr 1 1917
4s '98 A-O 33,000c. Oct 1 1918
3 1/2s '00 A-O 20,000c. Apr 1 1920
3 1/2s '05 A-O 8,000c. Oct 1 '17-'20
4s '08 A-O 20,000c. Oct 1 '17-'20
4 1/2s '07 J-J 11,000c. July 1 '17-'27
4s '08 J-J 2,000c. July 1 '17-'18
4s '09 J-J 11,000c. Jan 1 '17-'18
4 1/2s '13 J-J 17,000c. July 1 '17-'33
4s '16 J-J 13,500c. Jan 1 '17-'21
Sewer Bonds.
4s '92 J-J \$25,000c. July 1 1922
4s '92 J-J \$15,000c. Dec 31 1922
4s '93 A-O \$10,000c. Apr 1 1923
4s '93 A-O \$10,000c. Oct 1 1923
4s '93 A-O \$6,000c. Apr 1 1921
4s '94 A-O 5,000c. Apr 1 1924
4s '97 J-J 7,000c. Jan 1 1927
4s '06 J-J 6,000c. July 1 '17-'19
4s '06 J-J 5,000c. July 1 1921
4s '08 J-J 150c. Jan '17-'18
4 1/2s '13 - 17,000c. Apr 1 '17-'33
4s '14 - 475c. Jan 1 '17-'19
4s '15 J-J 2,000c. Jan 1 '17-'18
4s '16 J-J 9,415c. Jan 1 '17-'21

Street Bonds.
4s '08 J-J \$2,240c. Jan 1 '17-'18
4s '10 J-J 4,200c. Jan 1 '17-'20
4s '13 A-O 7,000c. Apr 1 '17-'23
4 1/2s '12 J-J 2,000c. July 1 '17-'18
4s '14 J-J 9,000c. Jan 1 '17-'24
4s '15 J-J 4,000c. Jan 1 '17-'20
4s '15 J-J 1,500c. Jan 1 1917
3,900c. Jan 1 '18-'20
4s '16 J-J 5,875c. Jan 1 '17-'21
4s '16 J-J 8,500c. Jan 1 '17-'21
Surface Drainage Bonds.
4s '98-99 J-J \$8,000c. Jan 1 1922
4s '02 J-J 11,000c. Jan 1 1922
3 1/2s '09 J-J 4,000c. July 1 1919
3 1/2s '00 J-J 3,000c. July 1 1920
3 1/2s '02 J-J 10,000c. July 1 1922
4s '08 J-J 410c. Jan '17-'18
4s '14 - 200c. Jan 1 '17-'19
4s '15 - 6,000c. Jan 1 '17-'22
4s '16 J-J 1,500c. Jan 1 1917
4,000c. Jan 1 '18-'21
Sidewalk Bonds.
4s '15 J-J \$4,000c. Jan 1 '17-'20
4s '16 J-J 300c. Jan 1 '17-'19
4s '17 J-J 5,000c. Jan 1 '17-'21
Fire Apparatus Bonds.
4s '10 J-J \$1,000c. Jan 1 '17-'20
4 1/2s '13 J-J 7,000c. July 1 '17-'23
4s '14 - 295c. Jan 1 '17-'19
4s '12 - 2,000c. July 1 '17-'18
4s '16 - 6,000c. Jan 1 '17-'21
Cemetery Bonds.
4s '10 J-J \$2,800c. Jan 1 '17-'20
School Bonds.
3 1/2s '00 J-J \$122,000c. July 1 1920
3 1/2s '01 J-J \$1,000c. Jan 1 1921
3 1/2s '01 J-J 38,000c. Jan 1 1921
3 1/2s '02 J-J 15,000c. July 1 1922
3 1/2s '03 J-J 43,000c. Jan 1 1923
3 1/2s '06 J-J 10,000c. Jan 1 '17-'26
4s '08 J-J 1,000c. Jan 1 '17-'18
4s '12 A-O 16,000c. Apr 1 '17-'32
4 1/2s '13 J-J 11,000c. July 1 '17-'28
4s '15 J-J 40,000c. Jan 1 '17-'34
4s '15 J-J 5,000c. Jan 1 '17-'21
4s '14 - 1,565c. Jan 1 '17-'19
Public Playgrounds.
3 1/2s '03 J-J \$31,000c. July 1 1933
4s '14 - 600c. Jan 1 '17-'19
Public Park.
4s '93 A-O \$20,000c. Oct 1 1923
4s '12 - 1,500c. July 1 '17-'19
Grade-Crossing Bonds.
4s '08 J-J \$200c. Jan 1 '17-'18
TOTAL DEBT Jan 31 '16 \$939,290
Inside limit 596,790
Outside limit (special) 156,000
Outside limit (water) 186,500
Sinking funds 441,503
Water sinking fund (incl.) 92,496
Borrowing capacity 374,657
Assessed valuation, real 22,995,600
Assessed val., personal 5,889,500
Total valuation 1915 - 31,885,100
Tax rate (per \$1,000) 1916 - \$20.60
Pop'n 1910, 27,834; 1915, 30,154
Special Loans.
INT. is largely payable at the Boston Safe Dep. & Tr. Co., Boston.

Water Works.
4s '97 M-S \$29,800c. Mar 1 '17-'27
4s '01 M-S 10,000c. Mar 1 1921
4s '07 M-S 16,000c. Sept 1 '17-'32
4s '09 M-S 18,000c. Sept 1 '17-'34
4s '12 M-S 21,000c. Mar 1 '17-'37
4s '13 M-S 12,000c. Mar 1 '17-'28
4s '15 M-S 19,000c. Sept 1 '17-'35
Park Bonds.
4s '99 M-S \$8,000c. Sept 1 '17-'24
4s '08 M-S 6,000c. Mar 1 '17-'28
4s '10 M-S 5,000c. Sept 1 '17-'26
School Bonds.
4s '05 M-S \$45,000c. Sept 1 '17-'24
4s '10 M-S 65,000c. Mar 1 '17-'29
4s '11 M-S 6,000c. Sept 1 '17-'19
4s '07 M-S 1,000c. Sept 1 1917
BOND. DEBT Oct 9 1916 \$621,000
Water debt (included) 122,000
Water sinking fund 8,064
Borrowing capacity 20,467,663
Total valuation 1915 - 20,467,663
Total tax (per \$1,000) 1915 - \$31.00
INT. at Boston Safe Dep. & Tr. Co.

WESTBOROUGH.
This town is in Worcester Co. Inc. Nov. 1717. Popula. '15, 5,925.
Sewer Bonds.
4s M-N \$31,000c. 1922
4s M-N 10,000c. 1926
3 1/2s M-N 30,000c. Nov 1 1928
4s '10 M-N 14,000c. May 1 '17-'30
Water Bonds.
4s M-S \$2,000c. Sept 16 1919
4s M-S 2,000c. 1920
4s M-S 19,000c. 1925
4s M-N 6,000c. Nov 1 1925
School Notes.
4s '06 M-N \$17,325 - 1917-1925
PERM'T DEBT Oct 1 '16 \$143,850
Temporary & dem'd notes 40,000
Sinking funds 40,524
Tax valuation 1916 - 3,319,208
Total tax (per \$1,000) 1916 - \$21.70

WESTFIELD.
This town is in Hampden Co. Inc. May 29 1869. Pop'n '15, 18,411.
Bridge Bonds.
4s '16 - \$24,000c. Aug 1 '17-'28
School Bonds.
4 1/2s '13 J-J \$89,000c. July 1 '17-'28
4s '14 M-S 26,000c. Mar 1 '17-'30
4 1/2s '14 M-N 4,000c. 1917-1918
16,000c. 1919-1934
4s '15 M-N 36,000c. Nov 1 '17-'25
30,000c. Nov 1 '26-'35
4s '15 F-A 3,000c. Aug 1 '17-'20
Water Bonds.
4s '97 A-O \$21,000c. Oct 1 '17-'22
4s '02 J-J 11,000c. July 1 '17-'27
Gas and Light Bonds.
3 1/2s '09 J-D \$52,000c. June 1 '17-'29
4s '07 A-O 18,000c. Oct 1 '17-'32
4s '09 A-O 18,000c. Oct 1 '17-'34
4s '10 A-O 9,000c. Oct 1 '17-'35
4s '11 A-O 5,000c. Oct 1 '17-'31
4s '14 - 22,000c. 1917-1934
4s '15 F-A 8,000c. Aug 15 '17-'20
15,000c. Aug 15 '21-'35
4s '15 - 12,000c. 1917-1922
4s '16 - 20,000c. May 1 '17-'26
Sewer Bonds.
4s '03 A-O \$30,000c. Oct 1 '17-'32
3 1/2s '04 A-O 16,000c. Oct 1 '17-'30
4s '07 M-N 6,000c. Nov 1 '17-'22
4 1/2s '13 J-J 12,000c. July 1 '17-'22
4s '15 - 11,000c. 1917-1927
Highway Bonds.
4s '10 A-O \$34,000c. Oct 1 '17-'20
4s '11 A-O 7,500c. Oct 1 '17-'21
Jail Bonds.
4s '11 A-O \$3,000c. Oct 1 '17-'19
PERM. DEBT Oct 16 '16 - \$538,500
Water debt (included) 35,000
Gas & light debt (incl.) 178,000
Borrow. capac. Oct 1 '16 - 33,643
Tax val. 1916 (1/2 act.) - 12,848,808
Total tax (per \$1,000) 1916 - \$21.80
INT. on water bonds and gas & light 4s, 1915, at First Nat. Bank, Boston; on others at Hampden Nat. Bank, Westfield.

WESTON.
This town is in Middlesex County.
Town Hall Bonds.
4s '16 M-N \$89,000c. Mar 1 '17-'31
16 M-N 15,000c. Mar 1 32-'36
Fire Engine Bonds.
4s '13 M-S \$13,000c. Mar 1 '17-'29
BOND. DEBT Aug 1 '16 - \$88,000
Floating debt 30,000
Assess. val. 1915 - 8,710,857
Total tax rate (per \$1,000) 15 \$12.50
Pop'n 1910, 2,106; '16 (est.) 2,342
INT. at Old Colony Tr. Co., Boston.

WEST SPRINGFIELD.
This town is in Hampden County. Population 1915, 11,339.
School Bonds.
4s '12 F-A \$32,000c. Aug 1 '17-'33
4s '15 M-S 114,000c. Mar 1 '17-'35
General Purposes. - \$58,800
Refunding Bonds.
4s M-N \$100,000c. May 1 '28-'29
Water Bonds.
4s \$ 25,000c. Apr 1 1929
4s A-O 25,000c. Oct 1 1930
3 1/2s A-O 10,000c. Oct 1 1927
4s '05 - 25,000c. 1917-1930
4s M-N \$25,000c. Nov 1 1933
Bridge bonds 1907 - 225,000
BOND. DEBT June 1916 - \$266,000
Borrowing capacity 28,000
Tax valuation 1915 - 11,281,612
Total tax (per \$1,000) 1916 - \$19.40
INT. at Old Colony Tr. Co., Boston.

WEYMOUTH.
This town is in Norfolk County. Incorporated 1835. The town's total assets on Jan. 1 1916 were figured to be \$1,324,396, including water-works property valued at \$590,425.
Water Refunding Bonds.
4 1/2s '14 M-N \$85,000c. Nov 1 '17-'33
3,000c. Nov 1 1934
Water Certificates (reg.).
4s M-N \$7,000c. Nov 1 '17-'21
General Purpose Notes.
4s J-D \$1,000c. Dec 2 1917

WELLESLEY.
This town is in Norfolk Co. Inc. Apr. 6 1881. Pop'n 1915, 6,439.
Sewer Bonds.
4s '15 M-S \$145,000c. Mar 1 '17-'45
4s '16 M-S 30,000c. Mar 1 '17-'36
4s '16 M-S 50,000c. Mar 1 '17-'41
4s '16 M-S 30,000c. Mar 1 '17-'21
Various Municipal Bonds.
4s '16 - \$110,000c.

WYOMOUTH (Concluded).—
Water Bonds.
 4s M-N \$65,000.00. Nov 1 '17-'19
 4s M-N 29,000.00. Nov 1 1920
 4s M-N 14,000.00. May 1 1921
 4s M-N 8,000.00. May 1 17-'20
 4s M-N 4,000.00. May 1 17-'20
Police-Station Notes.
 4s M-N \$1,000.00. Nov 3 1917
School Notes.
 3s M-N \$10,000.00. May 1 '17-'20
 4s F-A 7,000.00. Nov 1 '17-'23
 4s '07 M-N 40,000.00. Nov 1 '19-'26
 4s '13 F-A 8,000.00. Aug 18 '17-'20
School Bonds.
 4s '15 \$35,000.00. Oct 1 '17-'25
Bridge Notes.
 4s '07 J-D \$1,000.00. June 1 1917
Auto Fire Apparatus.
 4s J-D \$9,000.00. July 1 '17-'19
 1,000.00. July 1 1918
BOND, DEBT Apr 16. \$264,000
 Floating debt & notes. 255,000
 Sinking funds. 129,267
 Water sinking fund (incl.) 103,501
 Total valuation 1915. 12,887,929
 Tax rate (per \$1,000) 1916. \$21.00
 Population in 1910. 12,885; 15,156, 1919
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 1915, 7,520.
Town Water Bonds.
 4s M-S \$20,000.00. 1925
 32,000.00
Town Hall Bonds.
 4s M-S \$20,000.00. 1926
School Bonds.
 4s '12 \$44,000.00. Dec 1 '17-'27
TOTAL DEBT Oct 10 '14. \$220,750
 Sinking fund. 6,392
 Total valuation 1914. 5,840,013
 (Assessment at fair cash value.)
 Tax rate (per \$1,000) 1914. \$22.90
INT. at Old Colony Tr. Co., Bos.

WINCHESTER.
 This town is in Middlesex Co. Inc.
 Apr. 30 1850. Pop'n 1915, 10,005.
Bridge Bonds.
 4s '15 M-S \$8,000.00. Mar 1 '17-'24
Water Bonds.
 4s '04 M-N \$8,000.00. May 1 1917
 3s '03 J-D 11,000.00. June 1 '17-'27
 3s '03 M-N 6,000.00. Nov 1 '21-'22
 4s '05 M-N 11,000.00. Nov 1 1925
 3s '00 M-N 4,000.00. May 1 1917
 4s '08 J-D 33,000.00. June 1 '26-'28
 3s '02 M-N 12,000.00. Nov 1 '29-'30
 4s '15 M-S 4,000.00. Mar 1 '17-'18
 4s '16 M-S 2,000.00. Mar 1 '19-'20
 4s '16 M-S 10,000.00. Mar 1 '17-'21
Sidewalk Bonds.
 4s '13 \$11,000.00. Nov 1 '17-'20
Road Materials & Storage Sheds
Loan.
 4s '16 M-N \$9,000.00. May 1 '17-'25
Playground Bonds.
 4s '04 J-D \$40,000.00. Dec 1 '17-'24
 4s '08 J-D 12,500.00. Dec 1 1928
 4s '15 F-A 4,000.00. Feb 1 '17-'18
Fire & Police Building Bonds.
 4s '14 M-N \$75,000.00. May 1 '17-'31
School Loans.
 3s '03 A-O \$58,000.00. Oct 1 '17-'30
 3s '05 A-O 4,000.00. Oct 1 '17-'20
Surface Drain Loans.
 4s '13 M-N \$12,000.00. May 1 '17-'20
 4s '14 M-N 6,000.00. May 1 '17-'18
 4s '15 M-S 9,000.00. Mar 1 '17-'19
 4s '16 M-S 3,000.00. Mar 1 1920
Public Park Bonds.
 4s '11 M-N \$75,000.00. Nov 1 '17-'41
Sewer Bonds.
 4s '04 J-D \$50,000.00. Dec 1 '18-'22
 4s '05 J-D 30,000.00. Dec 1 '17-'22
 4s '06 J-D 20,000.00. Dec 1 '23-'24
 4s '15 M-S 9,000.00. Mar 1 '17-'25
 4s '16 M-S 5,000.00. Mar 1 '17-'21
TOTAL DEBT Nov 10 '16 \$550,500
 Water debt (included) 99,000
 Debt outside limit. 241,500
 Borrowing capacity. 201,000
 Total assessed val. 1916. 19,450,000
 (Assessment at fair market value.)
 Tax rate (per \$1,000) 1916. \$18.40
INT. at Old Colony Tr. Co. and
 Nat. Shawmut Bank, Boston

WINTHROP.
 This town is in Suffolk Co. Inc.
 in 1852. Pop'n 1915, 12,758.
Municipal Loans.
 4s '10 A-O \$22,000.00. Oct 1 '17-'20
 4s J-D 8,000.00. Dec 1 '17-'20
 4s '13 A-O 28,000.00. Apr 15 '17-'23
 4s '09 12,000.00. Oct 1 '17-'19
School Bonds.
 4s '08 M-N \$24,000.00. Nov 1 '17-'28
 4s '14 13,000.00. Oct 1 '17-'29
 4s '15 M-N 56,000.00. Nov 15 '17-'29
School & Miscellaneous Bonds.
 4s '12 \$1,694.60. Oct 15 1917
Shore Road (Notes) (Outside Limit)
 3s '01 J-D \$20,000.00. June 1 '17-'26
Land Purchase (Notes)
 3s '08 J-D \$2,150.00. July 1 '17-'18
Highway & Gen. Loan Bonds.
 4s '11 A-O \$15,000.00. Oct 15 '17-'21
Street & General Loan Bond.
 4s '12 \$22,000.00. Oct 15 '17-'22
Water Bonds (Outside Limit)
 4s '08 \$121,000.00. Jan 1 '17-'38
 4s '09 46,000.00. Jan 15 '17-'29
 4s '10 25,000.00. Jan 1 '17-'30
Cemetery Notes.
 4s '18 \$1,000.00. Oct 1 '17-'23
Refunding Bonds.
 3s '08 J-D \$50,000.00. June 29 '17-'26
 4s '08 J-D 2,500.00. June 30 1917
Playground Bonds (Outside Limit)
 4s '11 J-J \$63,500.00. Jan 1 '17-'41
Playground Notes.
 4s '13 \$3,500.00. Dec 22 '17-'23
Veteran Building Notes.
 4s '08 J-J \$400.00. July 15 1917
Water Bonds.
 4s '08 J-J \$19,000.00. Jan 1 '17-'38
 4s '09 J-J 41,500.00. Jan 15 '17-'29
 4s '10 J-J 30,000.00. Jan 1 '17-'30

Sewer & Drains (Notes).
 4s '08 J-D \$4,885.00. June 22 1917
 4s '09 J-D 755.00. Dec 27 1917
 4s '09 J-D 4,995.00. Dec 13 1918
Sewer Notes.
 4s '15 \$3,200.00. July 15 '16-'19
Property Protection Notes.
 4s '15 \$5,672.00. Dec 20 '17-'20
Fire Hose Notes.
 4s '08 J-D \$1,012.00. 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 '15 1,500.00. Dec 20 '17-'19
 371.00. Dec 20 1920
 4s '15 5,588.00. Apr 15 '17-'20
FUND, DEBT Jan 1 1916. \$867,082
 Water debt (included) 195,000
 Borrowing capacity. 101,995
 Tax valuation 1915. 16,833,400
 Tax rate (per \$1,000) 1916. \$21.30
INT. at Old Colony Tr. Co., Bos.

WOUBURN.
 This city is in Middlesex County.
Municipal Loans (Inside Limit).
 5s '07 J-J \$4,000.00. July 1 1917
 4s '08 J-J 10,000.00. July '17-'18
 4s '09 J-J 15,000.00. July 1 '17-'19
 4s '10 J-J 20,000.00. July 1 '17-'20
 4s '11 J-J 25,000.00. July 1 '17-'21
 4s '12 J-J 27,000.00. July 1 '17-'22
 4s '13 J-J 35,000.00. July 1 '17-'23
 4s '15 J-J 27,000.00. July 1 '17-'19
 8,850.00. July 1 1920
Playground Debt (Outside Limit)
 4s '09 J-J \$500.00. July 1 1917
Sewer Debt (Inside Limit).
 5s '14 J-J 6,500.00. July 1 '17-'29
Highway Bonds (Inside Limit).
 5s '14 J-J \$13,500.00. July '17-'19
 4s '14 A-O 1,500.00. Oct '17-'19
 4s '14 J-D 3,750.00. Dec 1 '17-'19
Sidewalk Bonds (Inside Limit).
 5s '14 J-J \$2,000.00. July 1 '18-'19
 5s '14 J-J 5,000.00. July 1 1917
High-School Debt (Outside Limit).
 4s '06 F-A \$51,000.00. Aug 1 '17-'36
 4s '06 J-J 6,000.00. July 1 '17-'31
High-School Debt (Inside Limit).
 4s '06 J-J \$10,000.00. July 1 '17-'26
 4s '06 J-J 5,000.00. July 1 '17-'26
Water Bonds (Outside Limit).
 4s '07 J-J \$12,000.00. July 1 '17-'22
 4s '08 J-J 14,000.00. July 1 '17-'23
 4s '09 J-J 3,000.00. July 1 '17-'10
 4s '10 J-J 15,000.00. July 1 '17-'31
 4s '11 J-J 14,000.00. July 1 '17-'30
 4s '11 M-S 4,000.00. Sept 1 '17-'20
 4s '12 J-J 16,000.00. July 1 '17-'32
 4s '13 J-J 17,000.00. July 1 '17-'33
 4s '14 F-A 8,000.00. Aug 1 '17-'24
 4s '15 J-J 9,000.00. July 1 '17-'19
 2,350.00. July 1 1920
 4s '15 J-J 7,000.00. July 1 '17-'23
FUND, DEBT Jan. 1 1916. \$277,420
 Inside limit. 109,150
 Outside limit. 168,270
 Borrowing capacity. 94,565
 Tax val. 1915, net. 13,453,813
 Tax rate (per \$1,000) 1916. \$22.30
 Pop'n 1910, 15,308; 1915, 16,410.
INTEREST at Second Nat. Bank,
 Boston, and in Woburn.

WORCESTER.
 This city is in Worcester County.
 Incorp. as a city Feb. 29 1848.
Garbage Disposal Bonds.
 3s '15 \$15,000.00. 1917
Sewer Bonds.
 3s '16 J-J \$1,000.00. Jan 1 1917
Water Bonds.
 3s '16 J-J \$25,000.00. Jan 1 '17-'21
 75,000.00. Jan 1 '17-'26
 100,000.00. Jan 1 '17-'26
 50,000.00. July 1 '17-'26
Bridge Bonds.
 4s '08 J-D \$5,000.00. June 1 1918
 3s '12 J-J 10,000.00. Jan 1 1922
Sidewalk Bonds.
 4s '08 A-O \$25,000.00. Apr 1 1918
 4s '08 J-J 10,000.00. July 1 1918
 3s '09 J-J 25,000.00. July 1 1919
 10 J-J 25,000.00. Jan 1 1920
 3s '12 J-J 25,000.00. J&J 1 1921
 3s '12 J-J 25,000.00. Apr 1 1922
 13 J-J 20,000.00. Jan 1 1923
Beaver Brook Loan.
 4s '08 J-D \$28,000.00. June 1 1918
 4s A-O 7,000.00. Oct 1 1917
 3s A-O 45,000.00. Apr 1 1919
 4s '10 J-J 50,000.00. Jan 1 1920
Funded Park Loan.
 3s J-J \$8,500.00. July 1 1932
 A-O 250,000.00. Apr 1 1938
Catch Basin.
 4s '08 A-O \$10,000.00. Oct 1 1918
 3s '09 A-O 10,000.00. Apr 1 1919
Rifle Range Bonds.
 4s '08 J-J \$26,000.00. J&J 1 1918
Funded City Loans.
 4s A-O \$365,000.00. Apr 1 '25-'27
 4s '07 A-O 10,000.00. Apr 1 1917
 4s '14 J-J 40,000.00. 1917-1924
Land Damages Loan.
 4s '13 A-O \$70,000.00. Oct 1 '17-'23
 4s '15 J-J 45,000.00. Jan 1 '17-'25
 3s '16 J-J 70,000.00. Jan 1 '17-'26
 4s '15 27,000.00. Apr 1 '17-'25
Public Playground Loans.
 4s A-O \$36,000.00. Oct 1 1918
 3s J-J 50,000.00. July 1 1929
 4s '12 A-O 30,000.00. Apr 1 1922
 4s '13 J-J 7,000.00. July 1 '17-'23
Hospital Bonds.
 4s '07 A-O \$45,000.00. Apr 1 1917
 4s '08 J-J 4,000.00. July 1 1918
 4s '12 A-O 177,000.00. Oct 1 1922
 4s '13 J-J 15,000.00. Jan 1 1922
 4s '13 J-J 63,000.00. July 1 '17-'23
 4s '13 J-J 3,500.00. July 1 '17-'23
 4s '14 4,000.00. July 1 '17-'24
Police-Station Bonds.
 4s '11 J-J \$20,000.00. Jan 1 1921
 3s '15 A-O 135,000.00. Oct 1 '17-'25
 3s '16 J-J 14,000.00. Jan 1 '17-'23
 4s '15 40,500.00. Apr 1 '17-'25

Bath-House Bonds.
 4s '10 J-J \$10,000.00. July 1 1920
 4s '13 A-O 12,000.00. Apr 1 1923
Funded Water Loan.
 4s A-O \$1,660,000.00. Apr 1 '18-'28
 3s A-D 950,000.00. June 1 '29 & '30
 3s A-O 150,000.00. Apr 1 1931
 3s J-J 110,000.00. July 31 & '32
 4s A-O 100,000.00. A-O 1 1932
 3s J-J 225,000.00. Jan 1 '33 & '34
 3s A-O 25,000.00. Oct 1 1933
 3s '04 J-J 80,000.00. July 1 1934
 3s '04 J-D 50,000.00. Dec 1 1934
 3s '05 A-O 15,000.00. Apr 1 1935
 3s '06 A-O 25,000.00. Apr 1 1936
 4s '07 A-O 25,000.00. Apr 1 1917
 3s A-O 25,000.00. Apr 1 1919
 4s '09 A-O 25,000.00. Oct 1 1919
 4s '10 J-J 10,000.00. July 1 1920
 4s '10 A-O 75,000.00. Oct 1 1920
 4s '11 A-O 100,000.00. Oct 1 1921
 4s '11 J-J 110,000.00. July 1 1921
 3s '12 A-O 175,000.00. Apr 1 1922
 4s '12 A-O 30,000.00. Oct 1 1922
 4s '13 J-J 85,000.00. Jan 1 '17-'33
 4s '13 A-O 85,000.00. Apr 1 '17-'33
 4s '13 J-J 7,000.00. July 1 '17-'23
 4s '13 A-O 17,000.00. Oct 1 '17-'33
 4s '13 A-O 98,000.00. Oct 1 '17-'23
 4s J-J 45,000.00. July 1917-19
 4s J-J 360,000.00. July 1917-24
 4s '15 J-J 126,000.00. Jan 1 '17-'25
 4s '15 J-J 22,500.00. Jan 1 '17-'20
 4s '15 A-O 72,000.00. Apr 1 '17-'25
 3s '16 J-J 25,000.00. Jan 1 '17-'21
 3s '16 J-J 175,000.00. Jan 1 '17-'26
Fire Bonds.
 4s '08 J-J \$17,000.00. July 1 1918
 4s '10 J-J 15,000.00. Apr 1 1920
Grade-Crossing Abolition.
 4s '08 J-J \$50,000.00. July 1 1918
 3s '09 J-J 100,000.00. Jan 1 1919
 4s '10 A-O 100,000.00. Oct 1 1930
 3s '10 J-J 100,000.00. Apr 1 1930
 4s '12 A-O 50,000.00. Apr 1 1922
 4s '13 J-J 30,000.00. Jan 1 1923
 4s '14 J-J 8,000.00. July 1 '17-'24
Funded Sewer Loans.
 4s J-J 500,000.00. J&J 1 '27 & '28
 3s J-J 170,000.00. July 1 1929
 3s A-O 20,000.00. Apr 1 1920
 3s A-O 465,000.00. Apr 1 '30-'33
 3s '02 J-J 60,000.00. July 1 1932
 3s '05 A-O 60,000.00. Apr 1 '34-'35
 3s '06 A-O 20,000.00. Apr 1 1936
 4s '07 A-O 50,000.00. Apr 1 1917
 4s '08 J-J 37,000.00. J&J 1 1918
 4s '08 J-D 25,000.00. June 1 1918
 3s '09 J-J 35,000.00. Jan 1 1919
 3s A-O 20,000.00. Apr 1 1919
 4s '09 A-O 20,000.00. Oct 1 1919
 4s '10 J-J 50,000.00. Jan 1 1920
 4s '11 J-J 50,000.00. J&J 1 1921
 4s '11 A-O 50,000.00. Apr 1 1921
 3s '12 J-J 25,000.00. Jan 1 1922
 4s '12 A-O 115,000.00. J&J 1 1922
 4s '13 J-J 95,000.00. Jan 1 1923

4s '13 J-J \$17,500.00. July 1 '17-'23
 4s '13 A-O 28,000.00. Oct 1 '17-'23
 4s '14 J-J 36,000.00. July 1 '17-'24
 4s '14 A-O 8,000.00. Oct 1 '17-'24
 4s '15 J-J 72,000.00. Jan 1 '17-'25
 3s '16 22,000.00. 1917-1926
Street Paving Loans.
 4s '07 A-O \$50,000.00. Apr 1 1917
 4s '08 J-J 80,000.00. J&J 1 1918
 4s '08 A-O 15,000.00. Apr 1 1918
 4s '08 J-D 15,000.00. June 1 1918
 3s '09 J-J 100,000.00. Jan 1 1919
 3s A-O 20,000.00. Apr 1 1919
 3s J-J 75,000.00. July 1 1919
 4s '10 J-J 370,000.00. J&J 1 1920
 4s '09 A-O 15,000.00. Oct 1 1919
 3s '09 A-O 20,000.00. Oct 1 1919
 4s J-J 215,000.00. Jan 1 1921
 4s '11 J-J 125,000.00. July 1 1921
 3s '12 J-J 120,000.00. Jan 1 1922
 3s '12 A-O 50,000.00. Apr 1 1922
 4s '12 J-J 15,000.00. July 1 1922
 4s '13 J-J 85,000.00. Jan 1 1923
 4s '13 J-J 27,500.00. July 1 '17-'23
 4s '14 J-J 6,000.00. July 1 '17-'19
 4s '14 J-J 40,000.00. 1917-1924
 4s '14 J-J 20,000.00. July 1 '17-'24
 4s '15 J-J 67,500.00. Jan 1 '17-'25
 3s '16 J-J 45,000.00. Jan 1 '17-'26

Building Bonds.
 3s '12 A-O 9,000.00. Apr 1 1922
 4s '12 J-J 12,000.00. July 1 1922
School Loans.
 4s A-O \$40,000.00. Apr 1 1917
 3s A-O 207,000.00. July 1 '19 & '20
 3s A-O 20,000.00. Apr 1 1921
 3s J-J 170,000.00. July 1 '21 & '22
 4s '07 A-O 95,500.00. Apr 1 1917
 4s '08 J-J 15,000.00. Jan 1 1918
 3s '09 J-J 65,000.00. Jan 1 1919
 4s A-O 10,000.00. Apr 1 1927
 3s J-J 100,000.00. July 1 1928
 3s '09 A-O 125,000.00. Apr 1 1929
 4s '10 J-J 65,000.00. Jan 1 1920
 4s '11 J-J 120,000.00. Jan 1 1921
 3s '12 J-J 20,000.00. Jan 1 1922
 4s '12 A-O 15,000.00. Apr 1 1922
 4s '12 A-O 15,000.00. Oct 1 1922
 4s '12 J-J 35,000.00. July 1 1922
 4s '13 J-J 275,000.00. Jan 1 1923
 4s '13 J-J 74,900.00. July 1 '17-'23
 4s '14 J-J 176,000.00. July 1 '17-'24
 4s '15 J-J 279,000.00. Jan 1 '17-'25
 3s '16 J-J 95,000.00. Jan 1 '17-'26
 3s '16 30,000.00. July 1 '17-'26
TOT. BD. DT. Oct 1 '16 \$13,750,900
 Sinking funds. 5,898,492
 Borrow capacity (inside
 debt limit) Oct 1 '16. 934,653
 Assessed val. real estate. 143,219,400
 Assessed val. personal. 44,422,100
 Total assess. val. 1916. 187,641,500
 (Real estate assessed at cash value.)
 Tax rate (per \$1,000) 1916. \$20.00
 Pop'n 1910, 145,986; 1915, 162,697
INTEREST payable by check on
 Merchants' Nat. Bank, Boston.

ADDITIONAL STATEMENTS

Location—	Bonded debt.	Floating debt.	Assessed valuation.	Tax per \$1,000.	Pop'n 1915.
Ayer, Middlesex Co.	\$79,000	None	\$2,409,373	€19.50	2,779
Barnstable (T), Barnstable Co.	20,000	\$55,000	69,234,313	€18.10	4,995
Barnstable County	50,000	None	1,250,000	€18.10	27,542
Blandford Fire Dist., Hampden County	25,000	None	4225,000	€14.40	2,673
Bourne (T), Barnstable Co.	100,200	58,500	66,178,250	€22.00	5,330
Dartmouth, Bristol County	50,000	None	€452,082	€2.90	—
Deerfield Fire District	25,000	None	\$1,308,564	€16.40	2,179
Douglas (T), Worcester Co.	42,000	20,000	1,503,345	€20.60	1,939
East Longmeadow (T), Hampden Co.	67,500	2,000	€2,103,955	€2.20	2,666
Foxborough Water Sup. Dist.	70,000	None	€2,111,754	€22.00	2,630
Hadley (T), Hampshire Co.	37,000	10,000	€1,889,140	€20.70	2,475
Hadley Water Supply Dist.	49,200	None	€8,871,443	€16.20	2,290
Hatfield (T), Hampshire Co.	90,000	None	€4,059,891	€13.70	1,782
Hopkinton (T), Middlesex Co.	26,000	None	€1,074,155	€3.60	—
Hull (T), Plymouth Co.	258,561	55,100	€1,469,867	€20.00	1,442
Longmeadow (T), Hampden Co.	96,750	20,000	€6,626,805	€16.80	3,166
Millers'					

RHODE ISLAND (Continued)

Table listing various bonds for Rhode Island, including Penial & Reformatory Inst. Loan, State House Loan, Harbor Improvement Bonds, Charitable Inst. Loan, Army Construction Bonds, Metropolitan Park Loan, and Charitable Institution Bonds.

*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.

INTEREST on the State-House bonds and Charitable Inst. Loan 1914 is payable in Providence at the Rhode Island Hospital Trust Co.; on the Charitable Inst. bonds of 1916 payable at the National Exchange Bank; on all other issues at Industrial Trust Co.

TOTAL DEBT, SINKING FUNDS, ETC.

Table showing total funded debt, sinking funds, net debt, and sinking fund investment for Rhode Island as of Oct. 1, 1916, and Oct. 1, 1915.

(Propositions to issue \$130,000 armory, \$850,000 charitable and penal institutions and \$300,000 bridge-construction bonds reported carried at Nov. 7, 1916 session. See "Chronicle" of Nov. 11, 1916, page 1808.)

TAX VALUATION.—The total assessed valuation of real estate and personal property in Rhode Island Jan. 1, 1916 was \$696,415,249, consisting of \$463,835,860 real estate and \$232,579,389 personal property. Tax rate (per \$1,000) in 1912, 1913, 1914 and 1915 was \$0.90.

POPULATION OF STATE

Table showing population of Rhode Island from 1890 to 1915.

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.

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 the Secretary 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. The laws in full will be found in the "State and City Section" for May 27, 1916, page 30, 31 and 32.

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.

Table for BARRINGTON: A town in Bristol County. Population 1915, 2,982. TOTAL DEBT \$48,000. Assessed valuation 1915, 4,791,550. Tax rate (per \$1,000) 1915, \$11.60.

Table for BRISTOL: This town is in Bristol Co., Incorp. in 1746. Pop'n 1915, 10,302. Sewer Bonds: 3 1/2% M-S \$55,000, Sept 1 1930. Refunding Bonds: 3 1/2% M-S \$30,000, Sept 1 1930. BOND, DEBT Oct 7 '16, \$195,000. Floating debt, 4,050. Sinking fund, 54,000. Assess. val. '16 (abt. act.), 7,990,033. Town tax (per \$1,000) 1916, \$16.40. INT. at Industrial Tr. Co., Prov.

Table for BURRILLVILLE: This town is situated in Providence Co., Inc. 1806. Pop'n 1915, 8,056. Funding Bonds: 3 1/2% M-S \$60,000, Sept 1 1939. Highway Improvement Bonds: 4% '97 J-J \$20,000, Aug Jan 1 '18-'22. BOND, DEBT Oct 31 '16, \$12,000. Floating debt, 35,000. Sinking fund, 26,818. Assess. val. '15 (80% act.), 4,482,100. Tax rate (per \$1,000) 1915, \$13.00. INT. at Industrial Tr. Co., Prov.

Table for CENTRAL FALLS: This city, Incorp. in 1895, assumed the debt of the old fire district (which is now a part of the city), and a part of the debt of the town of Lincoln. Fire District Bonds: 4 1/2% '94 M-N \$12,000, May 15 '17-'19. City Bonds: 4% '96 J-D \$100,000, Dec 1 '17-'25. Bridge Bonds: 4% '04 F-A \$100,000, Aug 1921-'30. Refunding Bonds: 4% '08 F-A \$320,000, Aug 1 '28-'47. BOND, DEBT Oct 9 '16, \$422,000. Floating debt, 16,000. Assess. val. '16 (4-5 act.), 12,552,388. Tax rate (per \$1,000) 1916, \$15.00. Pop'n 1910, 22,754; 1915, 23,708. INT. at Industrial Tr. Co., Prov.

Table for CRANSTON: This city is in Providence Co., Inc. 1754. Population 1915, 26,940. Highway and Bridge Bonds: 4 1/2% '15 M-S \$50,000, Sept 15 1925. 4% '10 J-D \$0,000, June 15 '17-'26.

Table for Harbor Improvement Bonds: 4% '10 F-A \$500,000, Aug 1 1960. 4% '13 J-D \$76,000, Dec 1 1963. Charitable Inst. Loan: 4% '74 F-A \$617,000, July 1 1984. 4% '15 M-S \$455,500, Sept 1 1965. Army Construction Bonds: 3% '06 A-O \$835,000, Apr 1 1946. Metropolitan Park Loan: 3 1/2% '08 J-D \$250,000, June 1 1958. 4% '14 F-A \$300,000, Feb 1 1964. Charitable Institution Bonds: 5% '16 M-S \$149,500, Sept 1 1966.

Assess. val. (Real) 12,339,423. Personal 2,598,794. 1916. Town tax (per \$1,000) 1914, \$15.00. Pop'n 1915, 15,808; 1916, 18,584. INT. payable at the Rhode Island Hospital Trust Co., Providence, and City Trust Co., Boston.

Table for EAST PROVIDENCE FIRE DIST.: 4 1/2% J-J \$35,000, July 1 1917. 4 1/2% J-J \$0,000, July 1 1922. 4 1/2% J-J \$100,000, July 1 1932. BOND, DEBT Oct 7 '16, \$185,000. INT. at Industrial Tr. Co., Prov.

The above bonds, while issued by the district, have been assumed by the 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.

Table for JAMESTOWN: This town is in Newport County. Refunding (Int. in Boston): 4 1/2% '15 J-D \$11,000, Dec 1 '17-'27. BOND, DEBT Nov 14 '16, \$155,000. Sink. fd. & secured notes, 136,260. Assess. valuation 1916, 3,313,132. Tax rate (per \$1,000) 1916, \$10.50. Population in 1915, 4,518.

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 \$101,777.38 as the town debt remaining. Bonds Numbers 151 to 191 (all inclusive) remain as the 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.

Table for LINCOLN: This town is in Providence Co., Inc. 1871. Population 1915, 10,149. 4% '08 J-D \$30,000, 1918 & '23. Gen. Imp. & Road Bonds—Gold 4% '08 F-A \$41,000, Feb 1 1917. BOND, DEBT May 1915 \$196,000. Notes outstanding, 73,500. Sinking fund, 25,862. Assess. val. '15 (3/4 act.), 3,652,015. Town Tax (per \$1,000) 1914, \$15.00. Population 1910, 5,935; 1915, 6,693. BOND, DEBT payable by Rhode Island Hospital Tr. Co., Providence, and Nat. Shawmut Bank, Boston.

Table for NARRAGANSETT: This place, located in Washington Co., was incorporated as a town June 1901. Highway Bonds: 4 1/2% '13 M-N \$35,000, Nov 1 '17-'23. General Bonds: 4% '99 J-J \$60,000, Aug 15 1929. Improvement Bonds: 4% '88 M-N \$72,000, Aug 15 1919. TOTAL DEBT May 1916, \$205,759. Assess. val. (2-3 act.) '16, 4,215,447. Total tax (per \$1,000) 1916, \$15.00. Population 1910, 1,250; 1915, 1,431. INT. on improvement bonds at J. P. Morgan & Co., N. Y. General bonds at Nat. Shawmut Bank, Boston; on highway bonds at Old Colony Trust Co., Boston.

Table for NEWPORT: Newport is in Newport County. Settled in 1639; inc. 1784; re-chartered in 1853. Pop'n 1915, 30,472. Third Street Impt. Bonds: 4 1/2% J-D \$24,000, June 1 '17-'24. Notes: 4 1/2% '14 --- \$60,000 --- 1917-1920. Police-Station Bonds: 4 1/2% '13 M-N \$60,000, May 5 '17-'27. Street Bonds: 4% '16 M-N \$25,000, Nov 1 '17-'21. City Hall and Impt. Bonds: 4% '92 M-N \$153,000, May 15 1948. 4% '00 J-J \$15,000, July 25 1930. Industrial School and Corol.: 4% '08 M-N \$146,000, May 15 1923. 3 1/2% '00 M-N \$15,000, Nov 15 1930. Fire Dept. Bonds: 4 1/2% '15 --- \$39,000, Aug 15 '17-'29. Public Improvements: 4% '95 M-N \$100,000, May 1 1925. School House: 4% '98 J-J \$40,000, Jan 1 1928. 3 1/2% '04 J-D \$10,000, June 1 1934. 4% '08 J-J \$2,000, July 1 '17-'35. 4 1/2% '14 M-S \$115,000, Mar 2 '17-'39. Easton Beach Impt. Bonds: 4% '12 M-N \$18,000, May 1 '17-'22. 4% '13 --- 9,000, Feb 1 '17-'19. 4% '13 --- 6,000, Feb 1 '20-'22. 4% '13 --- 1,000, Feb 1 1923.

Table for BROADWAY IMPT. BONDS: 4% '15 --- \$21,000, Aug 15 '17-'19. Park Bonds: 4% '97 F-A \$40,000, Feb 15 1927. Athletic Field Bonds: 4% '13 M-S \$21,000, Mar 10 '17-'23. Sewer Bonds: 4% '88 F-A \$98,000, Feb 1 1918. Sewer and Street Improvement: 4% '91 A-O \$70,000, Apr 15 1921.

Table for Sidewalk Bonds: 4% '09 F-A \$0,000, Aug 1 1929. Sidewalk & Paving Bonds: 4% '16 F-A \$30,000, Aug 1 '17-'25. Permanent Impt. Bonds: 3 1/2% '00 J-J \$0,000, July 25 1930. BOND, DEBT Oct 1916, \$1,343,500. Note debt, additional, 75,000. Sinking fund, 477,110. Assess. val. '15 (Real) 38,860,494. (80% act.) Personal 26,061,006. Tax rate (per \$1,000) 1916, \$16.00. INT. at Newport except on Industrial School Loan, which is payable at Old Colony Trust Co., Boston.

Table for NEW SHOREHAM: A town in Newport County. Population 1915, 1,414. BOND, DEBT May 1 '16, \$150,500. Floating debt about, 25,000. Assessed valuation 1916, 1,051,500. Tax rate (per \$1,000) 1916, \$15.00.

Table for NORTH KINGSTOWN: This town is in Washington County. Inc. Oct. 23 1674. Pop'n '15, 3,931. Funding Bonds: 4% '05 M-S \$125,000, Dec 1 1940. BOND, DEBT June 12 '16, \$125,000. Floating debt, 25,000. Sinking fund, 27,707. Assess. val. 1915, 4,914,695. Tax rate (per \$1,000) 1915, \$10.00. INT. at Industrial Tr. Co., Prov.

Table for 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: 4% '05 A-O \$85,000, Oct 1 1935. 4 1/2% J-J \$6,000, July 1 '17-'42. BOND, DEBT Oct 9 '16, \$111,000. Floating debt, 80,000. Sinking fund, 17,037. Assess. val. (3/4 act.) '15, 5,080,740. Total tax (per \$1,000) 1915, \$12.00. Population 1910, 5,407; 1915, 6,780. INT. at Industrial Tr. Co., Prov.

Table for PAWTUCKET: This city is in Providence County, Inc. Mar. 27 1885. Pop'n '15, 55,335. Grade-Crossing Abolition: 4 1/2% '15 F-A \$294,000, Feb 1 '17-'65. General Funding Bonds: 4% '08 J-J \$238,000, July 1 1948. General Debt Bonds: 4% '89 J-J \$49,000, July 1 1919. 100,000, July 1 '24-'29. 4% '93 A-O \$52,000, Apr 1 1923. 4% '96 J-J \$37,000, Apr 1 1936. 4% '97 M-N \$30,000, Apr 1 1937. 3 1/2% '02 J-D \$21,000, June 1 1922. 4% '04 M-N \$90,000, May 1 1934. 4% '94 --- \$28,000, July 1 1934. Sewer Bonds: 4% '93 A-O \$350,000, Apr 1 1923. 3 1/2% '00 A-O \$6,000, Apr 1 1930. 4% '94 J-J \$67,000, Apr 1 1934. 4% '97 M-N \$25,000, Apr 1 1937. 4% '04 M-N \$5,000, May 1 1944. 4% '08 J-J \$4,000, May 1 1944. 4 1/2% '10 J-J \$0,000, July 1 1950. 4 1/2% '12 --- 40,000, Dec 1 1952. Bridge Bonds: 4% '04 M-N \$25,000, May 1 1934. 4 1/2% '15 F-A \$4,000, Feb 1 '17-'44. School Bonds: 3 1/2% '02 J-D \$32,000, June 1 1922. 3 1/2% '99 A-O \$0,000, Apr 1 1939. 4% '04 M-S \$20,000, Mch 1 1929. 4% '08 J-J \$4,000, July 1 1938. 4 1/2% '12 --- 40,000, Dec 1 1942. '15 --- 200,000. Street Improvement Bonds: 3 1/2% '99 A-O \$100,000, Apr 1 1939. Highway Bonds: 4% '05 M-N \$210,000, Nov 1 1935. 4 1/2% '10 J-J \$25,000, July 1 1950. 4 1/2% '12 --- 40,000, Dec 1 1952. 4 1/2% '15 J-D \$6,000, June 1 '17-'44. Fire-Station Bonds: 4% '05 M-N \$21,000, Nov 1 1930. 4 1/2% '12 --- 35,000, Dec 1 1937. '15 --- 5,000. Motor fire apparatus, 1915, \$25,000. Public Park Bonds: 4 1/2% '10 J-J \$40,000, July 1 1950. 4 1/2% '12 --- 20,000, Dec 1 1952. Refunding Bonds: 4 1/2% '10 J-J \$200,000, July 1 1950. Water Bonds: 4% '98 J-J \$40,000, July 1 1919. 3 1/2% '00 A-O \$7,000, Apr 1 1930. 4% '94 J-J \$7,000, July 1 1934. 4% '97 M-N \$100,000, May 1 1937. 4% '97 M-N \$100,000, May 1 1929. 140,000, Oct 1 '18 & '23. 4% '08 J-J \$140,000, Apr 1 '28 & '33. 85,000, July 1 1938. 4 1/2% '10 J-J \$0,000, July 1 '20 & '25. 4 1/2% '12 J-D \$7,000, Dec 1 '17 & '35. (\$35,000 due every 5 years). 4 1/2% '14 J-D \$161,000, June 1 '17-'39. Recap'n't of Debt Jan 1 1915. General debt, \$3,501,000. Sewer debt, 1,013,000. Water debt, 1,675,000. Total bonded debt, \$6,089,000. Floating debt, 783,307. Total debt, \$6,842,307. Less Sinking Funds—General, 484,010. Sewer, 562,800. Water, 277,850. 1,682,465. NET DEBT Jan 1 1915, \$5,159,842. Assessed valuation, real, 46,043,530. Assessed val., personal, 8,427,450. Personal prop., taxable, 2,318,626. Total valuation 1915, 56,780,606. (Assessment fair cash value.) Tax rate (per \$1,000) 1914, \$16.50. Population in 1905, 43,351. Pop'n 1910, 51,622; 1915, 55,335. INT. at First Nat. Bank, of Bos.

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 '15 J-J \$500,000 & r. Jan 1 1945
4s '16 J-J 250,000 & r. Jan 1 1946

School Loan.
4s '95 M-N \$300,000 & r. May 1 1925
4s '97 A-O 500,000 & r. Apr 1 1927
3 1/2s '99 M-N 500,000 & r. May 1 1929
3 1/2s '04 M-N 300,000 & r. Nov 1 1934
3 1/2s '06 J-D 300,000 & r. June 1 1936
3 1/2s '08 M-N 600,000 & r. May 1 '37 & '39
4s '13 M-N 300,000 & r. Nov 1 1943
4s '16 J-J 500,000 & r. Jan 1 1946

Fire and Police Loan.
3 1/2s '02 M-N \$258,000 & r. Nov 1 1932

Bridge Loan.
3 1/2s '04 M-N \$200,000 & r. Nov 1 1934

Sewer Loan.
4s '91 J-J \$1,125,000 & r. July 1 1921
4s '92 M-S 500,000 & r. Mech 1 1922
4s '93 A-O 500,000 & r. Apr 1 1923
4s '95 M-N 800,000 & r. May 1 1925
4s '96 J-D 500,000 & r. June 1 1926
4s '97 A-O 500,000 & r. Apr 1 1927
3 1/2s '98 A-O 200,000 & r. Apr 1 1928
3s '99 M-N 250,000 & r. May 1 1929
3s '00 M-N 300,000 & r. May 1 1930
3s '01 M-N 300,000 & r. May 1 1931
3 1/2s '03 M-N 500,000 & r. Nov 1 1933
3 1/2s '04 M-N 200,000 & r. Nov 1 1934
4s '06 M-N 350,000 & r. Nov 1 1936
2 1/2s '10 M-N 400,000 & r. May 1 1940
3 1/2s '11 M-N 500,000 & r. Nov 1 1941
4s '14 M-N \$375,000 & r. May 1 1944

Town of Johnston Bonds.
4s '92 F-A 50,000 & r. Feb 1 1917

Hospital Bonds.
3 1/2s '08 M-N \$375,000 & r. May 1 1940

Park Loan.
4s '92 M-S \$500,000 & r. Mech 1 1922
3 1/2s '07 M-N 674,000 & r. May 1 1947
4s '08 M-N 260,000 & r. May 1 1938

Public Improvement.
3 1/2s '97 M-N \$840,000 & r. May 1 1937
3s '99 M-N \$4,000 & r. May 1 1929
4s '03 M-N 205,000 & r. May 1 1933

Weybosset Bridge Loan.
3 1/2s '90 M-N \$270,000 & r. May 1 1929

Water Loan.
4s '93 A-O \$833,000 & r. Apr 1 1923
4s '97 A-O 165,000 & r. Apr 1 1927
4s '16 J-J 1,000,000 & r. July 1 1930

Refunding Water Loan.
3s '90 M-N \$1,410,000 & r. May 1 1930

Highway Loan.
4s '94 M-N \$1,200,000 & r. May 1 1934
3s '90 M-N \$30,000 & r. May 1 1930
4s '06 M-N 300,000 & r. Nov 1 1936
4s '15 J-J 150,000 & r. Jan 1 1945
4s '14 M-N 700,000 & r. May 1 1944
4s '16 J-J 300,000 & r. Jan 1 1946

JOHNSTON BONDS (Annexed).
School District No. 15.
4s '94 A-O \$30,000 & r. Oct 1 1924

School District No. 1.
4s '97 M-N \$17,000 & r. Nov 1 1927

INTEREST payable as follows:
Park loans due 1922; highway due 1930, 1944, 1945 and 1939; public improv't 1929; school 1927; sewer 1921 to 1923, 1925 to 1930 and 1936; water 1923, 1927 and 1930; harbor 1945 and bridge loan at Nat. City Bank, N. Y., and at the City Treasury in Providence; on Johnston school bonds at Industrial Trust Co. in Providence; on Johnston town bonds at Union Trust Co. in Providence; on all other loans at City Treasury.

TOT. DEBT, SINKING FUNDS, ETC.— Oct. 1 1916
Bonded debt (incl. water debt) \$21,938,000
Floating debt 2,338,830
Total debt \$24,276,830
Sinking funds, &c. 9,249,184
Net debt \$15,027,646
Water debt (incl. above) \$3,236,000
The notes outstanding on Oct. 1 1916 representing the floating debt were issued for and are chargeable to the following accounts:
Receiving tomb, North Burial Ground \$3,000
School houses and lots 437,000
Public playground 327,000
Highways, special 767,850
Public comfort station 49,000
Olneyville grade crossing 48,000
Public bath houses 49,729
Dexter Asylum, (incl. account) 17,000
Police station, 2d Ward 50,000
Fire stations 15,845
City Hall alterations 217,000
Sewer construction 200,000
State tax 52,406
Public parks loan 5,000
Total \$2,338,830

WATER WORKS.—The water works construction account to Oct. 1 1916 amounts to \$7,713,834.11. In year 1915-16 income from water rents, &c., was \$844,259.48; cost of maintenance and interest on water loans, \$390,179.69; transfer to depreciation and extension fund, \$140,542.61; surplus, \$313,567.18. The total value of city property in 1915 was as follows: Real estate (including water works valued at \$4,945,445.86), \$18,391,265.86; personal property, \$83,065.59. Trust funds were valued at \$832,953.97.

ASSESSED VALUATION— 1915
Real est. \$219,860,060 \$216,132,340
Personal \$143,227,640 \$123,243,340
Total 363,087,700 349,375,720
Texp. M. \$17.50 \$17.50
Amount of tax \$5,219,348 \$5,063,520
* Includes \$84,050,840 intangible

property, which is taxed at \$4 per \$1,000.

POPULATION.—In 1915 was 247,660; in 1910 it was 224,326.

SOUTH KINGSTOWN.
This town is in Washington County Inc. Feb. 26 1722. Pop. 1915, 5,497.

Improvement Bonds.
4s '92 J-D \$28,000 & r. Dec 15 '17-'21 (\$5,000 in even & \$6,000 in odd yrs.)

Funding Bonds.
4s '12 J-D \$90,000 & r. June 15 '17-'33

BOND. DEBT Apr 20 '16. \$129,000
Floating debt 59,700
Total valuation 1915 7,134,965
(Assessment fair cash value.)
Total tax (per \$1,000) 1915 \$11.00
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 \$58,000 & r. Sept 1 '17-'42

BOND. DEBT Oct 7 '16. \$58,000
Notes outstanding 39,000
Cash on hand 32,600
Assessed valuation 1916 4,636,566
Tax rate (per \$1,000) '16 15.00
Population in 1915 \$4,409
INT. at Massachusetts-Pocasset Nat. Bk., Fall River, or Town Treas.

WARREN.
This town is in Bristol County.

School Bonds.
4s '16 J-J \$125,000 & r. July 1 '17-'41

Refunding Bonds.
4s '16 J-J \$25,000 & r. Oct 1 '17-'22

School Bonds.
4s '16 F-A \$50,000 & r. Feb 1 '17-'36
3 1/2s '16 J-J 2,000 & r. July 1 1917

BOND. DEBT Aug 29 '16. \$203,000
Floating debt 35,000
Assessed valuation 1916 7,149,655
Tax rate (per \$1,000) 1916 \$14.00
Population 1915 7,241

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 3 1/2s below were issued prior to the division. The 4 1/2s were issued in June 1914 to take up portion of indebtedness of old town of Warwick.

3 1/2s '94 J-J \$251,000 & r. Jan 1 1932
3 1/2s '14 J-J \$350,000 & r. July 1 1944

School Bonds.
4 1/2s '16 J-J \$30,000 & r. July 1 '17-'21
4 1/2s '16 J-J 70,000 & r. July 1 '22-'31

BOND. DEBT June 1916 \$701,000
Sinking funds 105,899
Valuation 18,542,340
Tax rate (per \$1,000) 1915 10.50
Population in 1915 13,392

INT. The 3 1/2s are payable prin. & int. at Rhode Island Hospital & Trust Co., Providence; the 4 1/2s 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 1915, 10,175.

Funding Bonds.
4s '09 J-D \$100,000 & r. June 1 1939

Refunding Bonds.
4s '16 J-J \$30,000 & r. Jan 2 1929

Water Loan.
4s '16 M-S \$100,000 & r. Sept 1 1927
3 1/2s '16 F-A 73,000 & r. Feb 1 1929
3 1/2s '05 M-S \$65,000 & r. Mech 1 1930

BOND. DEBT May 1 '16 \$368,000
Floating debt 282,137
Water debt (included) 238,990
Total sinking fund 70,938
Assess. val. '15 (1/4 act.) 11,353,150
Tax (per \$1,000) 1916 \$15.00

INT. on funding 4s at Old Colony Tr. Co., Boston; other coupon bonds at U. S. Mtge. & Trust Co., N. Y.

WEST WARWICK.
3 1/2s J-J \$149,000 & r. Jan 1 1932
4 1/2s '14 J-J 300,000 & r. July 1 1944

BOND. DEBT Oct 9 '16. \$449,000
Sinking fund 65,020
Assess. val. Dec. 15 '15 10,729,235
Tax rate (per \$1,000) 1915 \$10.50
Population in 1915 15,782

INT. in Prov. at R. I. Hosp. Tr. Co. and Union Tr. Co.

WOONSOCKET.
Woonsocket is in Providence County. Inc. town in 1867; city June 13 1888. Pop'n 1915, 40,073.

Refunding Water Bonds.
4s '09 A-O \$3150,000 & r. Apr 1 1919

City Hall Bonds.
4s '03 M-N \$100,000 & r. May 1 1923

Funding Bonds.
4s '94 A-O \$3256,000 & r. Apr 1 1924
4s '97 M-N 238,000 & r. May 1 1927
4s '97 J-D 200,000 & r. June 1 1927
4s '08 S-A 435,000 & r. 1933
4s '11 J-D 250,000 & r. June 1 1941
4 1/2s '11 J-D 250,000 & r. June 1 1941
4 1/2s '14 M-N 500,000 & r. May 1 1944

Sewer Bonds.
4s '93 F-A \$47,000 & r. Aug 15 1921
4s '97 F-A 35,000 & r. Aug 15 1925
4s '97 F-A 45,000 & r. Aug 15 1925
3 1/2s '01 F-A 71,000 & r. Feb 15 1925
4s '04 J-D \$1,000 & r. June 1 1924
4 1/2s '15 J-D 50,000 & r. June 1 1945

Water Bonds.
3 1/2s '01 M-N \$200,000 & r. May 1 1931
4s '03 M-N 100,000 & r. May 1 1923
4s '04 J-D 150,000 & r. June 1 1929
4s '05 M-N 50,000 & r. Nov 1 1935

School Bonds.
4s '03 M-N \$97,000 & r. May 1 1923
4 1/2s '15 J-D 150,000 & r. June 1 1945

Refunding Bonds.
4 1/2s '07 J-D \$200,000 & r. June 1 1927

BOND. DEBT Nov 1 '16 \$3,655,000
Assess. val. real est. 1916 32,397,175
Floating debt 700,000 (Assessment about fair cash value.)
Sinking fund 1,185,268 Tax rate (per \$1,000) 1916 \$17.00
NET DEBT Nov 1 1916 3,199,732 Val. of city prop. 1916 2,750,000
Water debt (included) 650,000 INTEREST on coupon bonds is payable at First Nat. Bank, Boston.
Water sinking fund (inc.) 196,820

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 3 1/2s 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.	When Due.	Principal.	Outstand'g.
State bonds	1909	3 1/2	A-O	April 1 1934	\$3,064,000
do do	1911	4	J-J	July 1 1936	10,000,000
War loan	1885	Ceased		Oct. 1 1885	100

* Subject to call after April 1 1924.

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

TOTAL DEBT, &c.—	Oct. 1 '15.	Oct. 1 '14.	Oct. 1 '13.	Oct. 1 '12.
Total bonded debt	\$13,064,100	\$11,064,100	\$7,064,100	\$7,064,100
Civil list funds	1,144,097	102,828	315,432	2,186,244
Net bonded debt	\$11,920,003	\$10,961,272	\$6,748,668	\$4,877,856

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

Years.	Tax valuation.	Years.	Tax valuation.	Years.	Tax valuation.
1914	\$1,105,081,413	1910	\$997,500,664	1900	\$694,200,162
1913	1,172,051,740	1909	965,629,807	1895	452,863,714
1912	1,102,990,545	1905	712,519,166	1888	354,557,515
1911	1,041,334,019				

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	1,114,758	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	237,948
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 were formerly no general restrictions upon the issue of bonds in the statutes, such restrictions as were provided from time to time being inserted in enabling Acts and in city charters. As to towns, indeed, Section 1931, Chapter 121, of the Revised Statutes of 1902 granted unlimited power to issue bonds. The 1915 Legislature, however, by Chapter 318 passed an Act as comprehensive as it is simple. It is defined as "An Act limiting the indebtedness which towns and municipal corporations may incur," and provides that: "No municipality or subdivision thereof shall incur any indebtedness, through the issue of bonds, in excess of five per centum of its grand list, unless otherwise provided by special Act." V. 101, p. 2158.

TAX EXEMPTION.—An Act was approved April 8 1915 (Chapter 112, Public Acts, 1915), repealing the provisions of certain Acts exempting from taxation certain municipal bonds. The Act in full is given below:

"The portion of the provisions of any Act which provides for the exemption from taxation of bonds or other evidences of indebtedness of any municipal corporation or subdivision thereof is hereby repealed."

Section 2.—"The provisions of this Act shall not be construed to affect any issue of bonds, or part thereof, authorized by any town, city or borough at the time of the passage of this Act."

Section 3.—"This Act shall take effect from its passage."
Approved April 8 1915.

SAVINGS BANK INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—A complete revision of the law concerning investments by savings banks was made by the 1913 Legislature. In 1915 the Legislature passed an Act permitting savings banks to invest in bankers' acceptances. The full text of this Act will be found in the "Chronicle" of July 24 1915 page 257. A digest (Sections 2, 3, 4 and 5) of the 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 available for other classes of bonds,

do 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 assessments" 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; or any such corporation which 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 of said lessor corporation 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 5% 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, who 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 bonds or interest-bearing obligations, 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 its bonds has been operated by a corporation described in, and which has complied with all the provisions of sections 10 and 14. No bonds shall be made a legal investment by this section unless the bonds are guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, the corporation operating the railroad covered by the mortgage securing the bonds and which has complied with all the provisions of sections 10 and 14. No bonds shall be made a legal investment by this section unless the bonds are guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, the corporation operating the railroad covered by the mortgage securing the bonds and which has complied with all the provisions of sections 10 and 14.

Sec. 12. In the mortgage bonds as described in this Act issued or assumed by any terminal, depot, bridge or tunnel company incorporated under the laws of the United States, or any State, provided the property of such terminal, depot, bridge or tunnel company is used by one or more railroad corporations described in, and which have complied with all the provisions of, sections 10 and 14. No bond shall be made a legal investment by this section unless the bond is guaranteed principal and interest by endorsement by, or guaranteed principal and interest by endorsement which guaranty has been assumed by, one or more railroad corporations described in, and which have complied with all the provisions of, sections 10 and 14.

Sec. 13. In the mortgage bonds as described in Sec. 14 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 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 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 under the provisions of this section, 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; in case bonds are issued to mature at an earlier date than any bond in 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 times 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 may continue 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 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 1/4 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 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, and limits the amount to be invested in this security. It says that savings bank shall hold by way of investment and as security for loans more than 20% of its deposits in the stocks of such banks or trust companies, at par value, nor more than 3% of its deposits, nor more than \$100,000 of par value in, nor more than 1/4 of the capital stock of, any such bank or trust company. The provisions of this section shall not render illegal any such investments now owned by any bank or trust company.

Loans secured by real estate are regulated by Sections 27 and 28 of the new law. These sections were printed in the "Chronicle" of Sept. 27 1913, page 899.

Sec. 29. Savings banks may invest not exceeding 20% of their deposits and surplus in notes secured by pledge of stocks or bonds as collateral, provided the corporation issuing such stock or bonds shall have paid thereon dividends or interest at the rate of not less than 4% (3% in old law) per annum during the 2 years next preceding the time when such loan is made; or by the pledge of any stocks or bonds or other obligations which under the provisions of this Act may be purchased by savings banks; but the market value of any security given to secure any collateral loan shall be at least 20% in excess of the amount of the loan and not more than 5% of the aggregate deposit in any savings bank shall be loaned on the stocks, bonds or other obligations of one corporation, or by the pledge of deposit accounts and books in savings banks in this State to an amount not exceeding the balance due from said savings banks on such deposit account.

Sec. 30. Savings banks may invest not exceeding 10% (20% in old law) of their deposits and surplus in notes, each of which shall be the joint and several obligations of two or more parties, all residents of this State; but no savings bank shall loan on personal security to one person more than 3% of its deposits at the time of making such loan. No savings bank shall buy or lend any money upon any obligations on which only one person or firm shall be helden without taking additional security for the same equivalent to the guaranty or endorsement of some other responsible party.

Sec. 31 subjects the amounts which may be expended to purchase or construct any building for the purpose of accommodating the business of such bank to the approval of the bank commissioners.

Sec. 32. Savings banks may deposit in incorporated banks or trust companies located in this State or the States of New York, Massachusetts or Rhode Island, or the city of Philadelphia, but such deposits shall not in any case exceed 30% of the capital stock, surplus and undivided profits of such depository.

Sections 33, 34 and 35 concern rates of interest on loans, record of loans and the investment of deposits in accordance with general statutes.

Sec. 36. The provisions of this Act shall not render illegal the investment in, nor the investment hereafter in, any bonds or interest-bearing obligations issued or assumed by a railroad corporation, which were a legal investment at the time of the passage of this Act, so long as such bonds or interest-bearing obligations continue to comply with the laws in force prior to the passage of this Act; but no such bond or interest-bearing obligation that falls, subsequent to the passage of this Act, to comply with said laws in force, prior to this Act, shall again be a legal investment unless such bonds or interest-bearing obligations comply with the provisions of this Act.

Sec. 37. If any street railway company, the bonds of which are a legal investment, prior to the passage of this Act, shall fail, in any fiscal year subsequent to the passage of this Act, to pay dividends equal to 4% upon its outstanding capital stock, the bonds of such railway company shall cease to be a legal investment until such company shall have complied with all the provisions of sec. 22 of this Act.

Sec. 38. Prior to the first day of November 1913 the Bank Commissioners shall ascertain what bonds and other interest-bearing obligations are legal investments under the provisions of this Act, and shall also ascertain what bonds and obligations are then legal investments under the provisions of sec. 36, and within the first ten days of November 1913 said Bank Commissioners shall send to each savings bank, and to each bank and trust company having a savings department, a certificate stating over their signatures that upon investigation they find that the bonds and obligations specified in one list in said certificate are authorized as legal investments by the provisions of this Act, and that the bonds and obligations specified in a second list therein are authorized as legal investments under the provisions of sec. 36.

Sec. 39. Within the first ten days of the month of November 1913 and of the months of May and November in each year thereafter, said bank commissioners shall send to each savings bank and to each trust company having a savings department a similar certificate.

[The list of legal investments issued by the Commissioners in May 1916 was printed in the "Chronicle" of May 20 1916, page 1912.]

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. 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.

TAXATION OF MUNICIPAL BONDS.—Chapter 112, Public Act, 1915, provides that all future bond issues or other evidences of indebtedness of any municipal corporation or subdivision thereof will be subject to taxation. See "Chronicle" of Dec. 25 1915, page 2153.

TRUST FUNDS—HOW LOANED OR INVESTED.—We find in Sec. 254 of Chapter 22 of the Revised Statutes of 1902 the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in:

SEC. 254.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this State double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city or borough of this State, or in any bonds, stocks or other securities which the savings banks in this State are, or may be, authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT.

NOTE.—For debts of minor civil divisions not found among the statements given below, see "General Statements of the Debt of this State," which shows the towns, cities and boroughs of this State bear to one another is peculiar and requires a word of explanation. The State is divided into eight counties, and this counties are made up of towns, numbering in the aggregate 167. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List" of each town) is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. Many towns and cities, however, whose limits were about identical, have been consolidated (including Stratford, Bridgeport, New Britain, New London and New Haven), and the outstanding bonds of both town and city are reported together without distinction.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax, so that to cover the total tax paid by a city, it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for, though distinct corporations, their debts are to greater or less extent the debts of a single community.

AGGREGATE MUNICIPAL INDEBTEDNESS.

The total indebtedness of all the towns, cities, boroughs and counties in the State was in 1912 \$43,540,230 69. The 1916 figures are not yet available. In the following table we show the funded indebtedness, the floating debt and the total indebtedness of all the civil divisions of the State at quadrennial periods:

	Funded debt.	Floating debt.	* Total debt.
1912	\$37,058,361 70	\$6,481,868 99	\$43,540,230 69
1908	30,598,153 47	7,865,551 44	38,463,704 91
1904	26,906,859 05	5,269,101 56	32,520,460 61
1900	22,142,993 58	5,005,323 09	27,624,827 42
1896	19,749,667 08	4,384,980 56	24,581,066 55
1892	16,023,832 46	4,473,571 36	20,627,058 48
1888	15,569,818 67	3,759,642 86	19,392,804 89
1884	14,655,903 75	2,980,386 15	17,636,289 91
1880	15,329,375 69	1,967,623 00	17,385,999 29
1877	14,437,742 93	2,715,684 35	17,153,327 28

* In 1904 and at former periods the county debt (\$344,500 in 1904) was not divided into funded and floating debt, and therefore is included only in total debt column.

Refunding Bonds.	
ANSONIA.	4s 71 M-N \$75,000...Jan. 1 1937
Inc. April 1899.	Legislature 1913
authorized consolidation of borough	4 1/2s 15 M-N 145,000...May 1 '17-'45
town and fire district to form present	
city. Population 1910, 15,152.	
Bridge Bonds.	4 1/2s 13 A-O 884,000...Apr 1 '17-'44
Sewer Bonds.	4s 10 J-J \$75,000...July 1 1935
Building Bonds.	3 1/4s g J-J \$75,000...July 1 1923

INC. 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. Commission government adopted Nov. 2 '15.

Table listing financial data for Bridgeport, including Public Clinic Bonds, Park Bonds, Police and Fire Dept. Bonds, Alms-House Bonds, City and Funding Bonds, Bridge and City Hall Repair, Fire Engine House Bonds, Bridge Bonds, High School Bonds, Sewer Bonds, School Bonds, School Notes, Sewer Notes, Paving Notes, Street Bonds, Voting Machine Bonds, Improvement Bonds, and General City Bonds.

BRISTOL.

The 1911 Legislature granted a charter to the city (accepted by the voters Aug. 14 1911, going into effect Oct. 2 1911) superseding the old town and borough governments, the liabilities of which are assumed by the city.

Table listing financial data for Bristol, including General City Bonds, Town Bonds Assumed, and Floating debt.

CELESTINE.—See E. Hampton.

DANBURY, CITY.

In Danbury Town, Fairfield Co. Incorp. 1889. Pop'n 1910, 20,304.

DANBURY, TOWN.

Table listing financial data for Danbury Town, including Funding Bonds, School Bonds, and BOND. DEBT.

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.

DARLEN.

This town is in Fairfield County. Incorporated May 1820.
Highway, Sidewalk & Bridge.
4 1/2% '16...\$100,000...Jan 1 '17-'26
BOND. DEBT Oct 7 1916...\$100,000
Floating debt...29,800
Assess. val. (1st act.) '15...6,844,636
Tax rate (per \$1,000) 1915...\$13.00
Population in 1910...3,945
INT. at Darien Home Bank.

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.
3 1/2% M-N \$31,000...Nov 1 1934
(Subject to call \$3,000 yearly.)
Refunding Bonds.
4% '08 A-O \$55,000...Oct 1 1928
4 1/2% '14 J-J \$4,000...July 1 '17-'34
School Bonds.
3 1/2% P-A \$16,000...Aug 1 1930
(Subject to call \$2,000 yearly.)
4 1/2% Subject to call begin, April 1 1915.
4 1/2% 50,000...Jan 1 1945
(Subject to call begin, Jan. 1 1916.)
TOTAL DEBT Apr 26 '16...\$258,898
Sinking fund...18,237
Cash on hand...7,585
Gratuation 1915 (abt. act.)...7,688,988
City tax (per \$1,000) 1915...\$13.00
Total tax (per \$1,000) '15...\$15.50
Population in 1910...8,991
INT. at Birmingham Nat. Bk. Derby.

EAST HAMPTON.

This town (formerly Chatham) is in Middlesex Co. Inc. as town of Chatham 1797. Name changed on Oct. 4 1915. Pop'n 1910, 2,390.
School-Building Bonds.
4 1/2% '14 J-J \$35,000...Jan 1 1944
Ref. Ry. Bonds (Tax-Exempt)
4% '09 F-A \$23,800...June 1 '17-'28
(Subject to call April 1 1929)
4% '10 J-D 35,000...June 1 1940
(Subject to call \$10,000 in 1929 and \$10,000 in 1930.)
BOND. DEBT Oct 19 '16...\$96,800
Floating debt...21,639
Sinking fund and other assets...\$79,326
Grand list 1915 (actual)...2,325,628
Tax rate (per \$1,000) 1915...\$12.00
Population in 1910...2,390
INT. Cent. Nat. Bk., Middletown.

EAST HARTFORD.

This town is in Hartford County. Inc. Oct. 1783. Bonds all taxable.
Bridge Bonds.
3 1/2% '80 A-O \$39,000...Oct 1 1919
(Subject to call Oct. 1, 1899.)
Funding Bonds.
4% '94 A-O \$60,000...Apr 2 1924
(Subject to call April 2 1904.)
4% '09 A-O \$88,000...Apr 1 1939
(Subject to call after April 1 1929.)
BOND. DEBT Oct 1916...\$187,600
Floating debt...253,958
Total assets...353,694
Grand list 1915...7,507,479
Tax rate (per \$1,000) 1915...\$16.00
Population in 1910...8,138
INT. at American Industrial Bank & Trust Co., Hartford.

EAST HARTFORD FIRE DIST.

Water Loans.
4% A-O \$115,000...Oct 1 1931
4% J-D 135,000...June 1 1933
4 1/2% '12 J-D 50,000...June 1 1932
(Subject to call June 1 1932.)
BOND. DEBT Nov 1 '16...\$300,000
Value of water plant...420,790.18
Assess. val. '16 (4c act.)...4,162,010
Tax rate (per \$1,000) 1916...\$6.00

ENFIELD.

This town (P. O. Thompsonville) is in Hartford Co. Pop'n 14, 9,719.
Town Bonds.
4% '95 M-N \$25,000...Nov 1 1920
3 1/2% '01 F-A 30,000...Feb 18 1926
4 1/2% '14 F-A 50,000...Feb 2 1934
4 1/2% '16 J-J 27,500...July 1 1936
BOND. DEBT Oct 11 1916...\$132,500
Floating debt...18,000
Dist. debt assumed by town...3,000
Grand list 1915...\$2,329,296
Tax rate (per \$1,000) 1916...\$12.00
Spec. tax for new bridge (aid) \$1.00
INT. at Thompsonville Trust Co.

FAIRFIELD.

This town is in Fairfield County.
4% '00 J-J \$12,500...July 1 '17-'21
4% '18 J-M 75,000...Sept 1 1929
4% '18 J-J \$100,000...July 1 1936
BOND. DEBT Sept 1 '16...\$187,500
Floating debt...7,500
Grand list 1915...7,497,705
Tax rate (per \$1,000) 1914...\$14.00
Population in 1910...6,134
INT. on this issue at Town Treas' office or in N. Y. City; others at Southport Trust Co.

FAIRFIELD COUNTY.

Bridgeport and Danbury are the county seats. Pop'n 1910, 245,322.
Court-House Bonds (Taxable).
4 1/2% '15 J-J \$248,000...July 1 1945
Refunding Bonds (Taxable).
4% '09 A-O \$130,000...Oct 1 1939
(Subject to call Oct. 1 1929)
BOND. DEBT Oct 1916...\$378,000
Assessed valuation 1915...301,354,705
County tax '15...3-20 of a mill on \$1

INT. on 4 1/2% of 1915 at First Nat. Bank, Boston, or First Bridgeport Nat. Bank; other interest at Conn. Nat. Bank, Bridgeport.

GREENWICH, TOWN.

The town and borough of same name are located in Fairfield County. Inc. in 1662. Pop'n 1910, 16,463.
Sewer Bonds.
4 1/2% '15 \$34,200...May 1 '17-'24
School Bonds.
4 1/2% '14 J-J \$180,000...July 1 '17-'34
12,000...July 1 '17-'19
Highway Improvement Bonds.
4 1/2% '14 M-N \$30,000...May 1 1917
4 1/2% '15 M-N 100,000...May 1 '17-'20
4 1/2% '16 M-N 100,000...May 1 '21-'23
Refunding School Bonds.
4 1/2% '14 M-N \$40,000...May 1 '17-'24
Refunding Bonds.
4 1/2% '12 J-J \$136,000...July 1 '17-'44
4% '09 F-A 446,500...1917-1954
4% '05 A-O 125,000...1920
4 1/2% '15 A-O 120,000...Apr 1 '17-'40
High School Notes.
4% '07 J-J \$100,000...July 1 1935
TOTAL DEBT Apr 8 '16...\$1,375,000
Floating debt (included)...108,000
Assessed valuation 1915...40,821,454
Tax rate (per \$1,000) 1915...\$13.00
INT. on bonds of 1912, 1914 & '15 at U. S. Mtge. & Tr. Co., N. Y.; bonds of 1909 also in N. Y.; others at office of Town Treasurer.

GREENWICH, BOROUGH.

Incorp. 1854. Pop'n 10, 3,886.
4% M-N \$47,000...May 1 1922
Funding Bonds.
4 1/2% '15 J-D 10,000...Dec 1 '17-'18
200,000...Dec 1 '19-'38
BOND. DEBT Apr 5 1916...\$362,000
Grand list 1915...5,612,713
Borough tax (per \$1,000) '15...11.00
INTEREST at Greenwich Trust Co.

GEOTON WATER DISTRICT.

4% '04 A-O \$150,000...1924
4% '05 J-D 75,000...1925
4 1/2% '11 J-J 35,000...1941
4 1/2% '11 M-N 30,000...1941
TOTAL DEBT Oct 1916...\$290,000
Floating debt...14,000
Ass'd val. '15 (3/4 act.)...2,100,000
Tax rate (per \$1,000) 1914...\$5.00
Population in 1916 (est.)...2,800
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.
4 1/2% '13 M-N \$1,570,000...Nov 1 1933
Funding Bonds.
4% '03 J-J \$290,000...July 1 1918
Land-Purchase Notes.
4% '14 M-S \$450,000...1917-1934
Park Improvement Bonds.
3 1/2% J-J \$300,000...Jan 1 1926
Paving Bonds.
3 1/2% J-J \$200,000...Jan 1 1938
3 1/2% '00 J-J 20,000...Jan 1 1930
High School & Bridge Bonds.
3 1/2% '98 J-J \$290,000...Jan 1 1938
4 1/2% F-A 650,000...Feb 1 1939
Police Department.
3 1/2% '98 J-J \$75,000...Jan 1 1923
Refunding Bonds.
3 1/2% '97 J-J \$800,000...Jan 1 1922
3 1/2% '97 M-N 270,000...May 1 1922
Improvement Bonds.
2 1/2% '97 J-J \$250,000...Jan 1 1922
Conn. R. Bse. Bds. (Coup. or Reg)
3 1/2% '04 J-J 1,000,000...July 1 1954
3 1/2% '05 J-D 1,000,000...June 1 1955
Water Bonds.
4% '03 J-J \$475,000...July 1 1918
4% '14 J-D 2,000,000...1030-1939
Pop'n 1900, 79,850; 1910...98,915
INT. payable at City Treasury.
Oct. 1 '16. Oct. 1 '15.
\$ \$

Tot. bond. debt...\$2,550,000 9,240,000
Floating debt...23,481 23,481

Total debt...9,573,481 9,263,481
Sinking fund...1,298,064 1,135,729
Water dt. (incl. J. 2,475,000) 2,140,000
Water sink. fund (not incl. in above cal. fd.) 630,353 475,000

CITY PROPERTY.—The city owned property to the value of \$13,181,391 on April 1 1916.

ASSESSED VALUATION AND TAX RATE.

Table with columns: Year, Valuation, Tax Rate. Data for years 1915, 1914, 1910, 1905, 1900, 1895, 1890.

Including valuation of corporation stock held by residents, which for 1915 aggregated \$76,089,900.
Tax rate for 1915 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."

Table listing financial data for Arsenal School District, including Funding Bonds and BOND. DEBT.

BOND. DEBT May 15 '16...\$214,000
Sinking fund...16,537
INT. at Riverside Tr. Co., Hartf.

HARTFORD "NORTHEAST SCH. DISTRICT."

Building Bonds (Tax-Exempt).
4% '09 J-D \$78,000...June 1 1939
3 1/2% J-D 60,000...June 1 1931
4 1/2% '14 M-S 100,000...Mar 1 1944
BOND. DEBT Oct 1915...\$244,000
Sinking fund...\$2,220
INT. on 3 1/2% at Security Co., Hartf.; 4% at Phoenix Nat. Bank, Hartford.

HARTFORD "NORTHWEST SCHOOL DISTRICT."

Bonds are subject to taxation.
4% '08 M-S \$200,000...Sept 1 '38
4 1/2% '15 M-S 150,000...Sept 1 1945
BOND. DEBT Oct 1916...\$350,000
Assessed valuation...\$3,066,008
Tax rate (per \$1,000) 1916...\$4.25
INT. at Security Co. of Hartford.

HARTFORD "SECOND NORTH SCHOOL DISTRICT."

4% '94 J-J \$137,000...Jan 1 1924
(Subject to call after Jan 1 1904.)
3 1/2% '04 J-J 40,000...July 1 1934
4 1/2% '14 J-J 144,000...Jan 1 1944
(Bonds are exempt from taxes.)
BOND. DEBT May 13 '16...\$321,000
INT. at Security Co., Hartford.

HARTFORD "SOUTH SCHOOL DISTRICT."

3 1/2% M-N \$200,000...May 1 1931
3 1/2% M-N 200,000...Nov 1 1932
BOND. DEBT Oct 10 '16...\$600,000
Floating debt...50,000
Sinking funds...30,257
Population in 1913 (est.)...40,000
INT. at Fidelity Tr. Co., Hartford.

HARTFORD "SOUTHWEST SCHOOL DISTRICT."

4 1/2% '14 M-N \$75,000...May 1 1944
4% M-S 10,000...1925
BOND. DEBT June 1 1916...\$85,000
Mortgage loan...2,500
Floating debt...9,100
Dist. grand list...1,585,450
INT. at Conn. Trust & Safe Dep. Co., Hartford.

HARTFORD "WASHINGTON SCHOOL DISTRICT."

4% J-J \$20,000...1928
3 1/2% J-J 25,000...1924
4% '08 J-J 100,000...July 1 1932
4% J-D 35,000...1919
BOND. DEBT Oct 1916...\$180,000
Floating debt...50,000
INT. at Hartford Nat. Bank.

HARTFORD "WEST MIDDLE SCHOOL DISTRICT."

3 1/2% '01 F-A \$120,000...July 31 1926
4% '11 F-A 160,000...July 31 1936
4% '12 F-A 125,000...Aug 1 1937
BOND. DEBT Oct 1916...\$405,000
Sinking fund...28,669
Floating debt...10,000
Population in 1914 (est.)...40,000
INT. at Colonial Nat. Bk., Hartf.

HUNTINGTON.

This town is in Fairfield County. (P. O. Shelton.) Inc. Jan. 1789.
4% J-J \$75,000...July 1 1917
School and Refunding Bonds.
4% '08 J-J \$100,000...Jan 1 1928
4 1/2% '11 F-A 100,000...Aug 1 1931
BOND. DEBT Oct 1916...\$275,000
Floating debt...19,524
Sinking fund...19,524
Assessed value '15 (actual) 7,742,221
Boro tax (per \$1,000) 1916...\$11.00
Population in 1910...6,545
INT. at Shelton Bk. & Tr. Co.

KILLINGLY.

This town is in Windham County. Inc. 1708. Population 1910, 6,564.
4 1/2% '16 J-J \$30,000...July 1 '17-'31
4 1/2% '16 J-J 45,000...July 1 '32-'46

Town Bonds of 1900.
3 1/2% J-D \$125,000...Dec 1 1920
BOND. DEBT Oct 1916...\$200,000
Floating debt...28,000
Grand list 1915...4,109,784
Tax rate (per \$1,000) 1916...16.00
INT. at Nat. Shawmut Bank, Boston, or at Windham Co. Nat. Bank, in Danielson.

LITCHFIELD, TOWN.

This town, the county seat of Litchfield County, incorporated 1720.
Railroad Bonds (Tax-Exempt).
4% J-D \$80,000...On demand
BOND. DEBT Sept 10 '16 \$80,000
Grand list 1915 (abt. act.) 4,775,473
Town tax (per \$1,000) 1916...\$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.
4% '08 M-N \$75,000...May 1 '17-'31
BOND. DEBT Oct 1916...\$75,000
Floating debt...70,000
Ass'd val. '15 (abt. act.)...21,472,134
Tax rate (per \$1,000) 1916...\$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.
Water Bonds.
4 1/2% '15 J-J \$129,000...July 1 '17-'20
200,000...July 1 '21-'25

Funding Bonds.
4% '95 J-J \$20,000...July 1 '17-'18
BOND. DEBT Apr 1916...\$380,000
Floating debt...349,000
Assess. val. '16 (actual) 22,049,165
Tax rate (per \$1,000) 1916...\$8.00
INT. at Imp. & Tra. Nat. Bk., N. Y.

MERIDEN, TOWN.

Inc. May, 1806. During the year 1896 the town voted to consolidate the schools and assume the debt of all the school districts. Population 1910, 32,066.

High School Bonds. 4 1/2% 14 M-N \$225,000. May 1 '36-'44 Funding Bonds. 3 1/2% '01 M-N \$80,000. May 1 '17-'24 4% '08 M-N ' '80,000. May 1 '17-'24 4% '10 M-N '220,000. Aug 1 '25-'35

BOND, DEBT Aug 31 '16 \$605,000 Floating debt. 13,661 Assess. val. '16 (act.). 24,193,543 Tax rate (per \$1,000) 1916. \$14.00 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.

Funding Bonds. 4% '16 J-D \$51,000. June 1 '19-'35 4,000. June 1 1936 City Improvement Bonds. 3 1/2% '01 J-J \$70,000. July 1 1921 Sewer Bonds. 4% '04 M-S \$2,000. Mar 1 1917

Water Bonds. 4% '07 J-J \$200,000. July 1 1922 Sewer Refunding Bonds. 3 1/2% '01 J-D \$53,000. Dec 1 1921 3 1/2% '05 M-N \$5,000. May 1 1925 Municipal Building Bonds. 3 1/2% '05 M-N \$26,000. May 1 1925 BOND, DEBT Oct 1 '16. \$453,000 Water debt (included). 200,000 Sinking fund. 119,806 Water sinking fund (incl). 118,101 Grand list 1915. 10,841,153 Tax rate (per \$1,000) '15. 36.50 INT. at Middletown Nat. Bank.

MIDDLETOWN, TOWN.

Incorporated Sept. 1651. Bonds are tax-exempt. Pop'n '10, 20,749. Railroad Refunding Bonds. 3 1/2% '04 J-J \$100,000. Jan 1 1924

4% '09 J-D 340,000. June 1 1929 4% '10 P-A 244,000. Aug 1 1930 BOND, DEBT Oct 1916. \$684,000 Floating debt. 145,000 Sinking fund. 20,000 Grand list 1915. 15,470,842 Tax rate (per \$1,000) 1915. \$12.00 INT. on 4% bonds of 1909 & 1910 payable at Old Colony Trust Co., Boston; on others in Middletown.

MIDDLETOWN SCHOOL DIST.

School Refunding Bonds. 4 1/2% '15 J-J \$47,500. July 1 '17-'35 High School Bonds. 4 1/2% '13 M-S \$55,000. 1917-1933 BOND, DEBT Oct 1 '16. \$132,500 Temporary floating debt. 7,000 Assessed valuation 1915. 10,842,158 Tax rate (per \$1,000) 1915. \$2.00 INT. payable in Middletown.

MILFORD.

This town is in New Haven County. Incorp. 1664. Pop'n 1910, 4,365.

4% '11 \$50,000. July 1 1931 4 1/2% '15 J-J \$32,000. Jan 1 '17-'20 Municipal Bldg. Bonds. 4 1/2% '16 J-J \$114,200 \$5,000 yearly (beg. Jan 1 '17) Refunding Bonds. 4% '07 A-O \$33,000. Oct 1 1927 4% '10 J-J 50,000. Oct 1 1932 4% '10 J-J 28,000. July 1 1930 BOND, DEBT Sept 1 '16. \$307,200 Cash on hand. 159,411 Grand list 1915. 10,383,592 Tax rate (per \$1,000) 1915. \$13.40 z Int. at Milford Trust Co.; others at Town Treasurer's office.

NAUGATUCK.

This borough is in New Haven Co. Town Inc. 1844; borough 1893; consolidation of town and borough 1895. Population 1910, 12,722.

Refunding Bonds. 4% '12 P-A \$160,000. Feb 1 '17-'32 BOND, DEBT Oct 11 1916 \$160,000 Floating debt. 15,000 Grand list 1915. 10,645,445 Tax rate (per \$1,000) 1915. \$18.00 INT. at Naugatuck Nat. Bank.

NEW BRITAIN.

The city of New Britain (incorp. May 1850) is situated in Hartford County. In Apr. 1906 the town and city were consolidated.

CITY OF NEW BRITAIN BONDS.

Water Bonds. 4% F-A \$200,000. Aug 1 1918 (Subject to call after Aug 1 1908.) 4% F-A 250,000. July 1 1927 4% F-A 75,000. July 1 '17-'32 4% '08 J-J 300,000. Jan 1 1938 4% '09 F-A 250,000. Aug 1 1939 4 1/2% '11 F-A 100,000. Aug 1 1941

School Bonds. 4 1/2% J-J \$15,000. Jan 1 1938 4% '09 P-A 153,000. Feb 1 1939 4% '10 P-A 65,000. Aug 1 '17-'20 4% P-A 20,000. Aug 1 1921 4 1/2% J-J 14,000. July 1 1938 4 1/2% P-A 30,000. Aug 1 '17-'19 4 1/2% '14 P-A (60,000. Aug 1 '20-'25 4 1/2% '15 F-A 170,000. Aug 1 '27-'43 4 1/2% '16. 25,000. Aug 1 1929

Municipal Building Bonds. 4% '08 J-J \$215,000. July 1 1948 Subway Bonds. 3 1/2% A-O \$12,000. Oct '17-'22 4% A-O 14,000. Oct '23-'29 4% '11 A-O 24,000. Oct 30 1941 4% '12 A-O 30,000. Oct 1 '17-'32 4% A-O 10,000. Oct 1 1942 4% '15 A-O 12,000. Oct 1 '17-'28 22,000. Oct 1 '29-'39

Refunding Bonds. 4 1/2% F-A \$70,000. Aug 1 '17-'30 Street Bonds. 4% F-A \$50,000. Aug 1 1925 4% Park Bonds. 4 1/2% '14 F-A \$44,000. Aug 1 '17-'38 Sewer Bonds. 4% F-A \$100,000. Aug 1 1918 4% F-A 100,000. Aug 1 1925 (Subject to call after Aug 1 1910.) 3 1/2% J-J 150,000. July 1 1924 3 1/2% J-J 100,000. July 1 1932 4% '04 J-J 200,000. Jan 1 1932 4% '06 J-J 300,000. Jan 1 1936 4% '11 J-J 75,000. Aug 1 1938 4 1/2% '14. 10,000. Aug 1 1918 4% '15 F-A 90,000. Feb 1 1940

TOWN OF NEW BRITAIN BONDS. Park Bonds. 4% J-J \$75,000. July 1 '17-'24 School Bonds. 4% J-J \$80,000. July 1 '17-'28 3 1/2% F-A 50,000. Aug 1 1929 3 1/2% M-N 37,000. May 1 '17-'35 3 1/2% F-A 32,000. Aug 1 '17-'32 DEBT OF CONSOLIDATED CITY. TOTAL DEBT Oct 1 '16. \$3,593,000 Sinking fund. 498,372 Water debt (included). 1,176,000 Assessed valuation 1916. 45,602,991 Tax rate (per \$1,000) 1916. \$19.60 Population in 1910. 43,916 INT. at New Britain Nat. Bank.

NEW CANAAN.

This town is in Fairfield County. Incorp. May 1801. Floating Debt, &c., Bonds. 3 1/2% M-S \$100,000. 1929 School, Town-Hall, &c. 4% F-A \$150,000. 1939 BOND, DEBT Oct 1916. \$250,000 Assessed valuation 1915. 5,928,205 Tax rate (per \$1,000) 1915. \$11.00 Sinking fund. 10,000 Population in 1910. 8,448 INT. at U. S. Mtg. & Tr. Co., N.Y.

NEW HAVEN.

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.

City-Hall Bonds. 4 1/2% '15 J-J \$245,000. July 1 '41-'45 Voting-Machine Bonds. 4% '09 A-O \$9,000. Oct 1 '17-'19 Bridge Bonds. 3 1/2% '00 A-O \$185,000. Oct 1 1920 3 1/2% '02 A-O 10,000. Oct 1 1922 3 1/2% '05 A-O 95,000. Oct 1 1925 4% '08 J-J 35,000. Jan 1 1928 4% '11 J-J 75,000. Jan 1 '34-'36 Funding & High School Bonds. 3 1/2% '00 A-O \$192,000. Oct 1 '17-'24 Paving Bonds. 3 1/2% '05 A-O \$253,000. Oct 1 '25-'35 Library Bonds. 4% '04 M-S \$50,000. Jan 1 '17-'19 4% '07 J-D 172,000. June 1 '27-'32 4% '08 J-J 200,000. July 1 '29-'33 4% '10 J-J 100,000. Jan 1 '31-'35 Improve. Bonds. 4% '09 J-J \$100,000. Jan 1 '30-'34 Park Bonds. 4 1/2% '14 A-O \$100,000. Oct 1 1944 Paving Bonds. 3 1/2% '00 A-O \$50,000. Oct 1 1920 4% '11 A-O 100,000. Oct 1 '17-'25 3 1/2% '02 A-O 25,000. Oct 1 '17-'25 4% '11 A-O 100,000. Oct 1 '32-'36 4% '13 M-N \$200,000. May 1 '33-'36 4 1/2% '14 J-J \$200,000. Jan 1 '31-'34 4 1/2% '15 P-A 100,000. Feb 15 1935 4 1/2% '16 M-S 50,000. Mar 1 1935 4 1/2% '16 M-S 100,000. Mar 1 1936

Hospital Bonds.

4% '12 A-O \$75,000. Oct 1 '30-'32 Fire Headquarters Bonds. 4% '11 A-O \$65,000. Oct 1 '28-'26 City Sewerage. 4% '09 A-O \$325,000. Apr 1 '17-'29 3 1/2% '05 A-O 100,000. Oct 1 1925 4% '08 J-J 150,000. July 1 1928 4% '12 J-J 50,000. July 1 '36-'37 4 1/2% '14 J-J \$50,000. Jan 1 1938 4 1/2% '15 P-A 100,000. Feb 15 '40-'44 TOWN OF NEW HAVEN DEBT. Air Line RR. Bonds. 3 1/2% '09 J-J \$325,000. July 1 '17-'29 Park Bonds. 3 1/2% '09 J-J \$100,000. July 1 1939 (Subject to call after July 1 1910.) 4% '09 J-J 100,000. July 1 1939

* Exempt from taxation.

NEW HAVEN SCHOOL DISTRICT

4% '83 F-A \$70,000. 1917-1920 (\$20,000 yearly on Aug. 1.) 4% '02 M-N \$70,000. May 1 '21-'24 4% '04 F-A 75,000. Feb 1 '25-'28 4% '05 M-N \$125,000. Nov 1 '29-'34 INTEREST on all issues is paid at the City Treasury. TOTAL DEBT, SINKING FUND &c. June 1 '16. July 1 '15. Bd. dt. (city). \$3,500,500 \$3,385,500 Town. 550,000 550,000 School district. 360,000 350,000 Tot. bd. dt. \$4,410,500 \$4,315,500 Sinking funds. 34,918 35,000 Net debt. \$4,375,582 \$4,260,494

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. Grand Rate of Tax per \$1,000. 1915. \$155,681,221 \$20.00 1914. 148,552,269 19.00 1913. 139,779,148 17.50 1912. 131,658,990 17.50 1911. 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 1900, 108,027; 1890, 85,981; 1790, 4,448.

NEWINGTON.

This town is in Hartford County. Inc. in 1871. Pop'n 1910, 1,689.

Funding Bonds. 4 1/2% '15 J-J \$84,000. Jan 1 '17-'58 BOND, DEBT Oct 7 '16. \$84,000 Floating debt. 11,235 Sinking fund. 3,117 Grand list 1915. 1,804,912 Tax rate (per \$1,000) \$15.00 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. Inc. town 1618; city, 1784. Pop'n 1910, 19,659.

Municipal Bldg. Bonds. 4% '13 A-O \$100,000. Apr 1 1943 4 1/2% '15 J-J \$75,000. Jan 1 1945 Park Bonds. 4% M-N \$25,000. May 1 1923 4 1/2% '15 J-J \$50,000. July 1 1942

Water Bonds. 4% J-J \$116,000. July 1 1910 4% J-J 60,000. July 1 1924 3 1/2% J-J 225,000. Jan 1 1929 3 1/2% J-J 200,000. July 1 1928 3 1/2% '08 J-J 50,000. July 1 1926

School Bonds.

4% J-J \$21,000. July 1 1919 4% J-J 63,000. July 1 1920 4% J-D 40,000. June 1 1924 4% M-N 60,000. May 1 1925 3 1/2% J-D 100,000. Dec 1 1931 4% '08 J-D 175,000. Dec 1 1927 Sewer Bonds. 4% J-J \$10,000. July 1 1917 3 1/2% J-J 20,000. July 1 1919 5% J-D 35,000. Dec 1 1937

College Bonds.

4 1/2% J-J \$50,000. July 1 1941 Annexation Bonds. 3 1/2% F-A \$11,500. Aug 1 1919

Sidewalk Bonds.

4 1/2% M-S \$30,000. 1917-1922 Refunding Bonds. 3 1/2% '05 A-O \$100,000. Oct 1 1935 BOND, DEBT Oct 9 '16. \$1,616,500 Sinking fund. 41,679 Cash on hand. 109,024 Water debt (included). 651,000 Grand list 1916. 22,221,945 (Assessment about 1/2 actual value.) Tax rate (per \$1,000) 1916. \$18.00 Population in 1910. 19,659 z Int. at City Treas. office; others at New London City Nat. Bank.

NORTH HAVEN TOWNSHIP.

This township is in New Haven Co. Town Bonds. 4 1/2% '13 M-N \$75,000. Nov 1 1943 BOND, DEBT May 17 '16. \$75,000 Assessed valuation 1915. 2,182,560 Tax rate (per \$1,000) 1915. \$13.50 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 (incorp. 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. 4 1/2% '14 J-J \$100,000. July 1 1944 Improvement Bonds. 4 1/2% J-J \$30,000. Jan 1 1954

Paving Bonds. 4 1/2% '12 J-J \$100,000. July 1 1931 Refunding Sewer Bonds. 4% '07 J-J \$150,000. July 1 '27-'28

Water Bonds. 4% '95 J-J \$50,000. July 1 1935 3 1/2% '99 J-J 200,000. July 1 1929 (Subject to call July 1 1919.) 3 1/2% '03 J-D 100,000. June 1 1928 (Subject to call June 1 1923.) 4% '09 F-A 70,000. July 1 1934

Sewer Bonds. 4% '07 J-J \$35,000. July 1 1927 Refunding Funded Debt. 3 1/2% J-J \$50,000. July 1 1929 (Subject to call Jan. 1919.) 4% J-J \$50,000. 1935

TOWN OF NORWALK (Annexed.)

Refunding Bonds. 4% '14 A-O \$220,000. Apr 1 1939 Bridge and Park Bonds. 4 1/2% '12 J-J \$250,000. Jan 1 1942

Funding Bonds. 3 1/2% A-O \$300,000. Oct 1 1918 Town bonds 100,000. Jan 1 1921

CITY OF SOUTH NORWALK (Annexed.)

Funding Bonds. 4% '05 J-J \$50,000. July 1 '25 & '30 20,000. July 1 1934 4% '09 J-J 109,000. July 1 1939

Paving Bonds. 4 1/2% '12 F-A \$100,000. Aug 1 1922 Public-Improvement Bonds. 4 1/2% '12 M-N \$75,000. May 1 1942

Electric-Light Bonds. 4% A-O \$20,000. Apr 1 1928 Library Bonds. 4% A-O \$5,000. Apr 1 1928

Refunding Bonds. 4% '05 M-S \$90,000. Sept 1 '25, '30 & '35 Water Bonds. 4% J-J \$150,000. July 1 '25-'35 (Part every 5 years)

Refunding Water Bonds. 4% '09 J-J \$52,000. July 1 1939 (Old town of Norw. \$970,000 BOND, Former city Norw. 385,000 DEBT Former city of So. 317,500 Mar. '15 Norwalk (add'l) 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.; water 4% of 1909 and paving bonds due July 1 1931 at U. S. Mtg. & Trust Co., N. Y.; water 3 1/2% at Fairfield Co. Nat. Bank in Norwalk; other int. in Norwalk.

NORWICH, CITY.

Norwich is in New London County. Inc. 1784. Population 1910, 20,367.

Water Bonds. 3 1/2% J-J \$150,000. Jan 1 1923 4% '06 A-O 65,000. Apr 2 1931 4 1/2% M-S 395,000. Mar 2 1939

Funding Bonds. 3 1/2% J-D \$163,000. June 1 1925 Refunding Bonds. 4% '06 A-O \$143,000. Apr 2 1931 4 1/2% '13 A-O \$125,000. Oct 1 1938 4 1/2% M-S 84,000. Mar 2 1939

Gas and Electric Plant Bonds. 4% '06 A-O \$287,000. Apr 2 1931 GEN. BONDS Oct 9 '16. \$1,415,000 Water debt (included). 610,000 Temporary loans. 20,000 Sinking funds and cash. 102,580 Assess. val. (incl.) 11,745,360 (\$ act.) '16 Personal. 1,684,580 City tax (per \$1,000) 1916. \$11.50 INT. at Norwich Sav. Society, First Nat. Bk., Columbia Trust Co. and Thames Nat. Bank.

NORWICH, TOWN. Inc. 1659. Pop'n 1910, 28,219 Refunding Court-House bonds. 3 1/2% '05 J-J \$117,000. Jan 1 1925

Town of Preston Bonds. 3.40% J-J \$50,000. 1920 Town Deposit Fund 6%, On demand. \$13,301 Outstanding notes. 67,203 BOND, DEBT Oct 1916. \$167,000 Floating debt. 80,504 Sinking fund and cash. 10,696 Grand list 1915. 17,747,933 (Assessment about 1/2 actual value.) Town tax (per \$1,000) 1916. 12.25 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

Refunding Bonds. 4 1/2% '16 J-J \$100,000. Jan 1 1936 Funding Bonds. 4% '05 J-J \$200,000. Jan 1 1925 BOND, DEBT Sept 15 '15. \$300,000 Floating debt. 64,300 Grand list 1915. 12,997,992 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. 4 1/2% '11 A-O \$75,000. Aug 1 1936 BOND, DEBT Oct 1916. \$75,000 Floating debt. 25,964 Sinking funds. 11,497 Assess. val. (15 abt. 90% act) 2,788,357 Town tax (per \$1,000) 1915. \$14.00 INT. at Old Colony Tr. Co., Boston.

PORTLAND.

This town is in Middlesex County. Inc. May 1841. Pop'n '10, 3,425.

Refunding Bonds (tax-exempt). 3 1/2% J-J \$78,000. July 1 1919 4% '05 M-N 78,000. Nov 1 1925 4% '09 J-J 42,000. July 1 1929 BOND, DEBT Oct 2 1915. \$198,000 Grand list 1915. 2,204,171 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. Incorp. Jan. 1 1895. Pop'n '10, 6,637.

Water-Works Bonds. 4 1/2% F-A \$250,000. 1920-1939 Sewer Bonds. 4 1/2% '14 M-S \$100,000. 1920-1939 Street Improvement Bonds. 3 1/2% J-J \$40,000. July 1 1929 BOND, DEBT Oct 7 1916. \$390,000 Floating debt. 18,000 Sinking fund. 32,000 Total valuation 1916. 3,929,000 (Assessment about 60% actual value) City tax (per \$1,000) 1915. \$7.00 Special sewer tax. \$2.00 INT. at First Nat. Bk. in Putnam.

PUTNAM, TOWN.

This town (Due on Apr. 1). 4 1/2% A-O \$12,000. 1922-1923 4 1/2% A-O 35,000. 1924-1928 4 1/2% A-O 48,000. 1929-1934 4 1/2% A-O 63,000. 1935-1941 4 1/2% A-O 40,000. 1942-1945 4 1/2% A-O 13,000. 1946 BOND, DEBT Sept 1 '16. \$211,000 Floating debt. 10,000 Population 1910. 7,260

RIDGEFIELD, TOWN.

This town is in Fairfield County. Inc. 1709. Population 1910, 3,118.

School Bonds. 5% \$40,000. 1933 Funding Bonds (opt. Aug 1 '17). 3 1/2% F-A \$90,000. Aug 1 1929 BOND, DEBT Apr 5 '15. \$100,000 Floating debt. 27,500 Sinking fund assets. 24,712 Grand list 1915. 4,847,775 Total tax (per \$1,000) 1913. \$11.83 INT. payable at First National Bank, Ridgefield in N. Y. funds.

RIDGEFIELD, BOROUGH.
 Inc. 1901. Population 10,114.
Sewer Bonds (opt. Jan. 1 1922).
 3 1/2% J-J \$50,000. Jan 1 1932
BOND, DEBT Oct 6 1916. \$50,000
 Sinking fund. 18,570
 Grand list. 1,920,572
 Tax rate (per \$1,000) 1916. \$5.50
 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; 1916, est., 9,850.
Filtration (Int. at Treas. Office).
 4% J-J \$70,000. July 1935
Sewer (Int. at Treas. Office).
 4% J-J \$50,000. Jan 1 1926 (Subject to call Jan 1 1900).
 4% J-J \$90,000. July 1 1927
BOND, DEBT Oct 1916. \$210,000
 Sinking Fund. 41,886
 Floating debt. 1,700
 Assess. val. 1916 est. 6,350,000
 Tax rate (per \$1,000) 1916. \$8.00

SEYMOUR.
 This town is in New Haven County. Incorp. May 1860.
Refunding Bonds.
 4 1/2% 15 M-N \$98,000. Mar 1 '17-'45
 4% 15 M-N \$90,000. Mar 1 1946
BOND, DEBT Oct 1916. \$148,000
 Grand list 1915. \$4,088,811
 Population in 1910. 4,786
 INT. payable at Seymour Tr. Co.

SOUTHINGTON, BORO.
 This borough is in Hartford Co. Incorp. 1889.
Refunding Bonds.
 4 1/2% 15 A-O \$118,000. Apr 1 1946
BOND, DEBT Oct 7 '16. \$118,000
 Floating debt. 2,000
 Sinking funds. 8,308
 Grand list 1916. 3,541,004
 Tax rate (per \$1,000) 1916. \$4.50

SOUTHINGTON, TOWN.
 This town is in Hartford County. Inc. 1779. Population 1910, 6,516.
Floating Debt Bonds.
 4% J-J \$68,000. 1917 & 1927
School Bonds.
 4 1/2% 13 J-J \$50,000. July 1 1943
Water-Plant Purchase Bonds.
 4 1/2% 11 J-J \$222,000. July 1 1941
BOND, DEBT Oct 7 1916. \$330,000
 Floating debt. 14,500
 Sinking fund. 38,479
 Assess. val. (90% act.) 15,514,948
 Tax rate (per \$1,000) 1916. \$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.
 4 1/2% 4 A-O \$8,000. Apr 1 1939
 4 1/2% 14 J-D \$2,000. Dec 1 1939
Public Library Bonds.
 4% J-J \$3,000. Dec 1 1939
Sewer Bonds.
 3 1/2% M-N \$25,000. Mch 1 1921
 4% M-N 60,000. May 1 1924
 4% 10 J-J 35,000. July 1 1935
 4% 12 M-S 25,000. Dec 1 1932
Public Parks Bonds (tax exempt).
 4% 08 A-O \$55,000. Apr 1 1935
 4% 09 F-A 50,000. Mch 1 1939
 4% 09 J-D 45,000. Dec 1 1939
 4% 12 M-N 150,000. May 1 1942
Funding Bonds.
 3 1/2% M-S \$60,000. Mch 1 1921
Public Improvement Bonds.
 4% 09 J-D \$35,000. June 1 1934
 4% A-O 30,000. 1936
 4 1/2% 11 J-D 20,000. 1939
 4% 07 F-A 50,000. Aug 1 1932
 4 1/2% 10 J-J 30,000. July 1 1935
 5% 13 J-J 20,000. July 1 1928
 5% 13 M-N 30,000. Nov 1 1938
 4 1/2% 14 A-O 34,000. Apr 1 1929
 4 1/2% 14 J-D 48,000. Dec 1 1939
 4 1/2% 15 29,000. Dec 1 '17-'45
Refunding Bonds.
 3 1/2% M-N \$50,000. Nov 1 1921
BOND, DEBT Apr 7 1916 \$894,000
 Sinking fund. 185,522
 Cash on hand. 3,827
 Grand list 1915 (1/4 act.) 35,999,797
 Tax rate (per \$1st district, \$10.625
 \$1,000/1915) Second district. 9.40

STAMFORD, TOWN.
 This town is in Fairfield County. School Bonds.
 4 1/2% 11 F-A \$340,000. Aug 1 1941
 4 1/2% 14 J-J 52,000. Jan 1 '17-'29
 75,000. Jan 1 '30-'34
 63,000. Jan 1 '17-'25
 4 1/2% 15 J-J 80,000. Jan 1 '26-'35
 100,000. Jan 1 '36-'45
Town Hall 1899.
 4% 08 J-D \$225,000. Dec 1 1938
Schools and Bridges 1893.
 4% F-A \$96,000. Aug 1 1923
High School.
 4% F-A \$75,000. Aug 1 1924
Funding Bonds.
 4% F-A \$75,000. Feb 1 1927
Improvement Bonds.
 4 1/2% 11 J-J \$35,000. July 1 1941
BOND, DEBT Jan 1 '15. \$977,000
 Floating debt. 438,000
 Sinking funds. 226,772
 Grand list 1915. 43,697,383
 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. Oct. 1858. Pop'n 1910, 9,154.
Refunding Bonds.
 4% 08 M-N \$100,000. May 1 1928
School Loans (Assumed).
 Dist. No. 3 bonds, 4% \$50,000
 Dist. No. 18 bonds, 4% 47,000
 Dist. No. 9 notes, 4 1/2% 46,150

Dist. No. 14 notes. 40
 Dist. No. 16 notes. 500
 Other liabilities. 33,500
BOND, DEBT Oct 7 '16. \$197,000
 Floating debt. 80,104
 Sinking funds. 9,426
 Grand list 1915 (90% act.) 6,180,752
 Tax rate (per \$1,000) 1916. \$15.00
 INT. payable at Treasurer's office

STRATFORD.
 This town is in Fairfield County.
 4% \$40,000
 4% 20,000. Jan 1 1918
 3 1/2% 30,000. July 1 1920
 4% 12,000. Jan 1 1926
 4% 13,000. Apr 1 1927
Refunding & Impt. Bonds.
 4% 14 \$157,000
Notes.
 4 1/2% \$43,200. Aug 2 1918
 4% 16,000. June 1 1920
TOTAL DEBT Sept 1 '16. \$331,200
 Assess. val. 1915. 6,718,973
 Tax rate (per \$1,000) \$17.20
 Population 1910. 5,742

THOMASTON.
 This town is in Litchfield County. Inc. May 1875. Bonds are tax-free.
Refund. Bonds (Subject to call).
 4% 04 J-D \$50,000. Dec 1 1924
BOND, DEBT Oct 7 1916. \$50,000
 Floating debt. 12,952
 Assess'd val. 15 (90% act.) 2,669,182
 Total tax (per \$1,000) 1915. \$12.00
 Population in 1910. 5,833
 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.
 4 1/2% 14 J-J \$250,000. July 1 1939
BOND, DEBT Oct 7 '16. \$250,000
 Floating debt. 243,250
 Sinking funds. 12,500
 Grand list 1915. 15,930,084
 Town tax (per \$1,000) 1916. \$10.00

TORRINGTON, BOROUGH.
 Inc. 1887. Population 1910, 15,483.
 4 1/2% 07 M-N \$75,000. Nov 1 1927
 4% 09 M-N 150,000. May 1 1929
Sewer.
 4% M-N \$30,000. 1924
BOND, DEBT Oct 1916. \$255,000
 Floating debt. 39,880
 Assess'd val. 15 (90% act.) 14,737,191
 Borough tax (per \$1,000) 1916. \$8.50
 INT. at Borough Treas. office.

VERNON.
 This town is in Tolland County. Inc. Oct. 1808. Pop'n 1910, 9,087.
Refunding Railroad Aid Bonds.
 4% 10 J-J \$50,000. July 1 1925
Memorial Hall 1889.
 3 1/2% M-N \$125,000. Nov 1 1919 (Subject to call Nov. 1 1899).
High School 1892.
 4% J-J \$50,000. July 1 1922
BOND, DEBT Oct '16. \$235,000
 Sinking fund. 74,550
 Floating debt. 47,250
 Assess. val. 15 (85% act.) 6,867,675
 Town tax rate (per \$1,000) '16. \$8.00
 z INT. at Old Colony Trust Co.; 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.
 4% 07 J-J \$30,000. 1927
Funding Bonds.
 4% 09 J-J \$45,000. July 1 1930
Refunding Bonds.
 3.65% 99M-N \$26,000. 1917-1929
Refund. & Improve. Bonds.
 4 1/2% 12 A-O \$40,000. 50,000 (Every 5 years beginning Aug. 1917)
BOND, DEBT Nov 1916. \$141,000
 Floating debt. 115,000
 Sinking funds. 7,429
 Grand list 1916. 10,195,625
 Town tax (per \$1,000) 1915. \$7.00
 INT. at First Nat. Bk., Wallingford.

WALLINGFORD, BOROUGH.
 Inc. 1853. Population 10,860.
Refund. Bonds
 4 1/2% 13 J-D \$60,000. June 1 1943 (optional bog. 1928).
 4 1/2% 14 M-N \$13,000. Nov 1 1944 (Subj. to call bog. Nov. 1 1929).
Street Bonds (Opt. Bog. 1928)
 4 1/2% 13 J-D \$75,000. June 1 1943
 4 1/2% 14 M-N 25,000. May 1 1944 (Subject to call May 1 1929).
Electric-Light Bonds.
 4% M-N \$55,000. May 1 '10 & '29
Water Bonds.
 4% M-N \$70,000. 1924
Sewer Bonds.
 4% M-N \$45,000. May 1 1923
 3 1/2% M-N 50,000. Nov 19129
 4 1/2% 13 J-J 42,000. June 1 1943 (Optional beginning June 1 1928)
TOT. BD. DT. Oct 31 '15. \$435,000
 Water bonds (included). 70,000
 Floating debt. 57,800
 Sinking fund. 13,321
 Assess. val. 15 (abs. act.) 7,981,826
 Borough tax (per \$1,000) 1915. \$5.00
 INT. at First Nat. Bk., Wallingford.

WALLINGFORD CENTRAL SCH. DISTRICT.
 4 1/2% J-J \$20,000. 1943 (Subject to call after 1933).
 4% M-N \$40,000. 1927
 3 1/2% M-N 3,000. Nov 1 1917
 4 1/2% J-J 15,000. Nov 1 1919 (\$3,000 yearly in odd years).
School Bonds (opt. Mch 1 1926).
 4% 08 J-J \$55,000. Mch 1 1936
BOND, DEBT June 1 '16. \$144,000
 Grand list (actual). 8,179,492
 School tax (per \$1,000) 1916. \$4.00
 INT. at First Nat. Bk., Wallingford.

WATERBURY.
 This city is in New Haven County. Incorporated in 1853. The city, town and school governments were consolidated in Jan. 1900.
City Hall, Police & Fire Station.
 4 1/2% 13 J-J \$70,000. July 1 '17-'23
 4 1/2% 13 J-J 400,000. July 1 '24-'61
 4 1/2% 15 J-J 400,000. July 1 '16-'55

Brooklyn Bridge Bonds.
 4 1/2% 14 J-J \$100,000. Jan 1 1944

Sewer Bonds.
 3 1/2% 04 J-J 100,000. Jan 1 1934
 3 1/2% 05 J-J 100,000. Jan 1 1935
 4% 06 J-J 100,000. July 1 1936
 4% 09 J-J 190,000. July 1 1939
 4% 15 J-J 28,000. Jan 1 1945
 4 1/2% 16 J-J 300,000. Jan 1 1946

School Bonds.
 4% 07 J-J \$200,000. July 1 '27-'45
 3 1/2% 02 J-J 160,000. Jan 1 '17-'32
 4 1/2% 11 J-J 50,000. Jan 1 '17-'21
 4 1/2% 13 J-J 85,000. July 1 '17-'33
 4 1/2% 11 J-J 300,000. Jan 1 '22-'51
 4 1/2% 13 J-J 100,000. July 1 '34-'53
 4 1/2% 15 J-J 195,000. July 1 '17-'55
 4 1/2% 16 J-J 225,000. Jan 1 '17-'39

Park Bonds.
 4% 08 J-J \$210,000. July 1 '17-'58

Storm Water Drainage Bonds.
 3 1/2% 01 J-J \$40,000. Jan 1 '17-'26

Street Bonds.
 4 1/2% 08 J-J \$150,000. Jan 1 1938

Water Bonds.
 4% 04 J-J \$10,000. Jan 1 '17-'18
 4% 04 J-J 400,000. Jan 1 1919
 4% 04 J-J 50,000. Jan 1 '17-'26
 2 1/2% 04 J-J 40,000. Jan 1 '17-'24
 4% 09 J-J 30,000. Jan 1 '17-'24
 4% 10 J-J 300,000. Jan 1 '20-'48
 4 1/2% 11 J-J 550,000. Jan 1 '17-'71
 4 1/2% 13 J-J 52,500. July 1 '17-'33
 4 1/2% 13 J-J 150,000. July 1 '24-'38
 4 1/2% 13 J-J 100,000. July 1 '39-'48

Paving Bonds.
 4% 07 J-J \$200,000. Jan 1 1927

Improvement Bonds.
 4 1/2% 11 J-J \$75,000. Jan 1 '17-'31
BOND, DEBT Apr 5 '16. \$4,798,000
 Water debt (included). 1,610,000
 Sinking funds. 125,000
 Grand List Tax Rate 1915. 19

1st Dist. \$70,000,000 \$10.50
 2nd Dist. 74,500,000 8.70
 Total. 153,500,000 19.20
 Population in 1910. 73,141
 INT. on school bonds of 1897 at Nat. Park Bank, N. Y.; water bonds of 1904 and sewer bonds of 1904 and 1905 by N. Y. drafts; water bonds of 1910 & 1913 at Columbia Trust Co., N. Y.; 4 1/2% of 1915 at First Nat. Bank, Boston; all other issues at office of City Treasurer.

WEST HARTFORD.
 This town is in Hartford County. Inc. May 1864. Pop'n 10,4,808.
Refund. Impt. & Sewer Bonds.
 4 1/2% 13 J-J \$300,000. Dec 1 1943
 4 1/2% 15 F-A 150,000. Aug 1 1945
BOND, DEBT Aug 1915. \$450,000
 Grand List 1915. 8,578,498
 Town tax (per \$1,000) 1914. \$11.00
 INT. at U. S. Bank, Hartford.

WETHERFIELD.
 This town is in Hartford County.
z Coupon Bonds.
 4 1/2% 15 M-N \$38,000. Nov 1 '17-'35
BOND, DEBT Oct 7 '16. \$70,000
 Town deposit fund note. 3,577
 Assessed valuation 1915. \$1,987,102
 Tax rate (per \$1,000) 1915. \$15.00
 Population in 1910. 3,148
 z INT. at Phoenix Nat. Bank, Hartford.

WILLIMANTIC.
 This city is situated in the town of Windham, Windham Co. Inc. 1893.
Municipal Bonds (Coupons).
 4% A-O \$200,000. Oct '25 & '34
Water Bonds.
 4% 85% 04A-O \$50,000. Oct 1 1929
 4% 89 A-O 75,000. Oct 1 1924
BOND, DEBT May 1916 \$325,000
 Sinking funds (about). 56,405
 Water debt (included). 125,000
 Grand list 1915. 14,522,505
 Tax rate (per \$1,000) 1916. \$6.00
 Population in 1910. 11,260
 INTEREST payable at City Treas.

WINCHESTER.
 This town is in Litchfield County. On Oct. 1 1915 Winsted Borough (now known as the Winsted District) was consolidated with this town and is now under one government. Winchester was incorp. in May 1771.
 P. O. is Winsted.
 4% 06 \$40,000
 3 1/2% 06 32,000
 4% 14 \$100,000

Funding Bonds.
 4 1/2% 15 M-N \$100,000. May 1 '17-'36
 4% 10 M-N 72,000. May 1928
TOT. BD. DT. Oct 12 '16. \$344,000
 Floating debt. 72,153
 Sinking funds. 28,165
 Assess. value. Winsted Dis. 7,234,810
 Non 1915 Town. 596,264
 Tax rate per (Winsted Dist.) \$13.00
 \$1,000 1915 Town. \$11.00
 Population in 1910. 8,679
 z INT. at First Nat. Bank, Boston; on others at Town Treasurer's office.

WINDHAM.
 This town is in Windham County. Incorp. May 1692. Pop'n 10, 13,604.
School Bonds.
 4 1/2% 14 J-J \$50,000. Jan 1 1944
BOND, DEBT (3)
 Grand list 1915. \$14,519,755

WINDSOR.
 This town is in Hartford County.
Refunding Bonds.
 4 1/2% 15 J-J \$150,000. July 1 '17-'46
 20,000
BOND, DEBT Oct 1916. \$170,000
 Sinking funds. 19,300
 Assessed valuation 1915. 4,978,783
 Tax rate (per \$1,000) 1915. \$15.00
 Population in 1910. 4,178
 INT. at Windsor Tr. & Safe Dep. Co.

WINDSOR FIRE DISTRICT.
Water Fund Bonds.
 4 1/2% 15 A-O \$152,000. Oct 1 1945 (Subject to call after Oct 1 1925).
General Fund Bonds.
 4 1/2% 15A-O \$25,000. Oct 1 '17-'30
 3,000. Oct 1 1931
BOND, DEBT Oct 7 '16. \$183,000
 Floating debt. 5,500
 Assessed valuation 1916. 1,303,375
 Dist. tax (per \$1,000) 1916. \$3.00
 Population in 1910 (est.). 2,095
 INT. at Windsor Trust & Safe Dep. Co. or Irving Nat. Bank, N. Y.

WINDSOR LOCKS.
 This town is in Hartford County. Incorp. May 1864. Pop'n 10, 3,715.
Sewer Bonds.
 4 1/2% 15 J-J \$50,000. Jan 15 1935
 NET DEBT Sept 1 '15. \$91,145
 Grand list 1915. 3,358,698
 Tax rate (per \$1,000) 1915. \$15.00
 INT. at Windsor Locks Tr. & Safe Deposit Co.

ADDITIONAL STATEMENTS.

Location.	Bonded Debt.	Floating Debt.	Grand List.	Tax Rate.	Population.
Berlin (T), Hartford County..	78,000	14,000	12,145,848	16.00	3,728
Bethel (T), Fairfield County..	65,000	3,283	12,047,732	15.00	3,782
Bloomfield (T), Hartford Co..	28,000	120,512	12,306,941	17.00	1,821
Colchester (T), New London Co	35,000	3,149	1936,880	18.00	2,140
East Haddam (T), Middlesex Co	28,500		11,463,503	20.00	2,422
East Lyme (T), New London Co	25,000	33,200	2,067,708	10.00	1,916
Easton (T), Fairfield County.	25,000	7,500	1,660,308	19.00	1,052
Essex (T), Middlesex County.	30,000	6,000	12,476,390	12.00	2,745
Glastonbury (T), Hartford Co.	50,000		13,210,533	15.00	4,796
Gristwood (T), New London Co	60,000	47,500	12,292,861	12.00	4,215
Groton (T), New London Co.	35,000	132,838	14,991,816	13.00	6,495
Jewett City (B), New London Co	50,300		1,513,950	5.00	3,023
Lyme (T), New London Co.	30,000	12,290	4,471,587	16.00	746
Miller Farms School District..	31,000	None	1,520,000	2.00	
Montville (T), New London Co	30,000	6,305	11,839,040	18.00	2,894
New Hartford (T), Litchfield Co	36,000	40,000	11,176,359	20.00	2,144
New Milford (T), Litchfield Co.	100,859		12,541,284	17.00	5,010
Norfolk (T), Litchfield Co.	55,000	19,000	13,927,896	10.00	1,541
Plainfield (T), Windham Co.	15,000	39,562	13,942,623	12.50	6,719
Plainville (T), Hartford Co.	70,000	None	12,345,338	15.00	2,882
Preston (T), New London Co.	45,000	8,000	6,586,074	18.00	1,917
Shelton (B), Fairfield County.	25,000	33,000	6,226,816	6.50	4,807
Sprague (T), New London Co	113,036		11,088,533	16.00	2,551
Stafford (T), Tolland County.	43,000	27,000	13,502,762	12.00	5,233
Waterford (T), New London Co.	40,000	104,233	12,406,407	16.00	3,097
Watertown (T), Litchfield Co.	98,153		14,177,767	13.	

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES

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State of New York.

ITS DEBT, RESOURCES, ETC.

Admitted as a State.....One of Original Thirteen
 Total area of State (square miles).....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 length of sessions is not limited.

HISTORY OF DEBT.—

The early historical details of New York State's debt from 1817 to 1894 will be found in the "State and City Supplement" of April 1893, page 41.
 During a period of eleven years ending in 1893 the State debt was paid at the average of \$1,000,000 per year, and practically wiped out.
 In Nov. 1895 the voters approved a bond issue of \$9,000,000, for the purpose of enlarging and improving the Erie, Oswego and Champlain canals. These bonds were all issued and have since been redeemed. In 1903 a further issue of \$101,000,000 canal bonds was authorized, and 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. At the election Nov. 7 1916 it is thought that a favorable vote was polled on the referendum proposition providing for the issuance of \$10,000,000 additional bonds for this purpose. V. 103, p. 1909. Under the provisions of Chap. 394, Laws of 1911, and Chap. 252, Laws of 1914, Chap. 335, Laws of 1915, \$1,254,000 bonds were authorized for a State Reservation at Saratoga Springs. These bonds were all issued, but \$380,000 have been redeemed, leaving outstanding March 31 1916 \$904,000. A proposition to issue \$19,800,000 barge canal terminal bonds was adopted Nov. 7 1911, and of these \$13,000,000 have been sold. On Nov. 2 1915 the voters approved the issuance of \$27,000,000 bonds for the completion of the barge canal; of these, \$17,000,000 have been disposed of. The State's gross bonded debt on Oct. 31 1916 was \$211,504,860, and the sinking fund \$35,510,773 05. Loans outstanding Oct. 31 1916 were as follows:

Canal Bonds (Gold).	Highway Bonds (Gold).
3a '05 J-J \$2,000,000. Jan 1 1923	3s '06 J-D \$1,000,000. Dec 1 1956
3a '06 J-J 1,000,000. Jan 1 1956	4s '08 M-S 5,000,000. Mar 1 1958
3a '07 J-J 5,000,000. Jan 1 1957	4s '08 M-S 5,000,000. Sept 1 1958
3a '08 J-J 5,000,000. July 1 1958	4s '10 M-S 5,000,000. Mar 1 1960
3a '09 J-J 10,000,000. Jan 1 1959	4s '11 M-S 10,000,000. Mar 1 1961
4s '10 J-J 11,000,000. July 1 1960	4s '12 M-S 8,000,000. Mar 1 1962
4s '11 J-J 10,000,000. Jan 1 1961	4½s '13 M-S 21,000,000. Sept 1 1963
4s '11 J-J 10,000,000. July 1 1961	4½s '15 M-S 10,000,000. Mar 1 1965
4s '12 J-J 12,000,000. Jan 1 1962	4s '15 M-S 5,000,000. Sept 1 1965
4½s '14 J-J 30,000,000. Jan 1 1964	Barge Canal Terminal (Gold).
4½s '15 J-J 12,000,000. Jan 1 1965	4s J-J \$5,000,000. Jan 1 1942
4s '16 J-J 17,000,000. Jan 1 1966	4½s '15 J-J 5,000,000. Jan 1 1965
State Reservation (Gold).	4s '16 J-J 3,000,000. Jan 1 1946
4s M-S \$904,000 Mar 1 '17-'25	4s '11 M-S \$32,500,000. Mar 1 1961

Non-interest bearing debts/Erie & Champlain 6% canal stock.....\$180
 (Stock for payment 6% canal rev. cfts. 500
 Interest is payable at the Bank of the Manhattan Company, N. Y. City.

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

1915	\$185,400,660	1906	\$10,630,660	1897	\$5,765,660	1870	\$8,641,696
1914	159,260,660	1905	11,155,660	1896	660	1865	50,861,349
1913	108,355,660	1904	9,410,660	1895	763,160	1860	34,182,975
1912	109,702,660	1903	9,665,660	1894	2,927,655	1850	23,507,874
1911	79,730,660	1902	9,929,660	1893	4,964,304	1840	18,385,309
1910	57,230,660	1901	10,130,660	1892	9,461,854	1830	8,635,035
1909	41,230,660	1900	10,185,660	1891	9,114,054	1820	2,983,500
1908	26,230,660	1898	9,340,660	1885	28,328,636	1816	2,905,535
1907	17,290,660						

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 operation of mortgage, stock transfer, liquor, inheritance and corporation taxes. In July 1911, however, the Legislature again imposed a direct tax of 6-10 of a mill on each dollar of real and personal property. In 1912 the Legislature made provision for a direct tax levy of one mill. At the 1913 session, in order to avoid the levying of a direct tax, a bill was introduced to permit the transfer to the general fund of a part of the sinking fund. This meas-

ure, however, failed to pass both houses. V. 96, p. 1435. On Sept. 17 1913, while the Legislature was in extra session, a bill was passed authorizing the levy of a direct tax of 5805-10000 of a mill. In 1914 a bill was passed providing for a direct tax of three hundred and fifty-five thousandths of a mill but this was vetoed by the Governor. V. 98, p. 1404. 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. No direct State tax was imposed by the 1916 Legislature.

Year	Real Estate	Personal	Total Equalized Valuation	Rate per \$1,000	Total Levied
1916	\$11,335,638,806	\$454,989,997	\$11,790,628,803	None	None
1915	11,146,271,012	624,149,875	12,070,420,887	\$1.70	20,519,716
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	0.3805	9,330,467
1912	10,684,290,188	444,207,867	11,128,498,055	1.00	11,022,985
1911	10,561,601,373	461,484,541	11,023,085,914	0.60	6,072,766
1910	9,639,001,898	482,275,593	10,121,277,491	None	None
1909	9,266,628,484	555,192,070	9,821,820,554	None	None
1908	9,117,352,838	548,765,843	9,666,118,681	None	None
1907	8,553,298,188	620,268,058	9,173,566,246	None	None
1906	7,933,057,917	632,321,477	8,565,379,394	None	None
1905	7,312,621,452	702,469,270	8,015,090,722	\$0.154	1,191,677
1904	7,051,455,025	686,710,615	7,738,165,640	0.13	965,042
1903	6,749,509,958	696,966,189	7,446,476,147	0.13	761,085
1902	6,297,754,482	556,736,239	6,854,490,721	0.13	748,072
1901	5,169,308,069	585,092,312	5,754,400,381	1.20	6,824,306
1900	5,093,025,771	593,395,907	5,686,421,678	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	1,599,930,168	452,607,732	2,052,537,898	7.26	14,286,976
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:
 1915—9,687,744 1890—*6,003,174 1850—3,097,394 1810—959,049
 1910—9,113,614 1880—5,082,871 1840—2,428,321 1800—589,051
 1905—8,067,308 1870—4,382,759 1830—1,918,608 1790—340,120
 1900—7,268,894 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 1934, 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 was adopted by a vote of 309,159 "for" to 123,919 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.

NEW CONSTITUTION DEFEATED.—A revised Constitution drafted by the Convention of 1915, in session from April 6 to Sept. 10, was overwhelmingly defeated at the general election Nov. 2 1915. V. 102, p. 172. The changes proposed by the Convention were explained in an "address to the people," which was given in full in the "Chronicle" of Sept. 18 1915, page 892. The voters, at the general election on Nov. 7 1916, defeated, it is stated, the question of holding another constitutional convention. V. 103, p. 1808.

DEBT LIMITATION—STATE.—The provisions of the fundamental law restricting the power of the Legislature over the issue of debt under the Constitution of 1894 are contained 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 repay 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 within it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people." The Legislature

may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such laws; but the tax imposed by such Act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrevocable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the Act authorizing such debt or liability, or for the payment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on within three months after its passage, or at any general election when any other law, or any bill, shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period of not exceeding fifty years in lieu of bonds heretofore authorized but not issued, and shall impose and provide for the collection of a direct annual tax for the payment of the same as 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 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 4½% interest and a block of \$27,000,000 4½s was sold on March 10 1915.]

*Originally eighteen years, extended to fifty by amendment adopted Nov. 1 1905.

[Chapter 645, Laws of 1913, as amended by Chap. 333, Laws of 1915, allows 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 4½s bonds sold Jan. 21 1914.]

Sinking Fund, how kept and invested.—§105. 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. [At the general election Nov. 2 1915 the voters rejected a proposed amendment to Section 4 of Art. VII. of the Constitution providing that—

"In case any annual tax heretofore imposed for the payment of a debt authorized by vote of the people under the Constitution will, if continued, provide for the payment of the interest on such debt as it falls due and also the payment of the principal of such debt before it becomes due, the Legislature may amend the law by reducing the rate of such tax, provided that the same shall not be reduced below a sum sufficient to pay the interest on such debt as it falls due, and also the principal of such debt when it becomes due."

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 on 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 of 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 changed 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 indebtedness may be so excluded prospectively 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 hereafter 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 1885 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 providing that 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. 3, Article Two, Chapter 24, Consol. Laws of 1909 (p. 403) provides that "all bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or State purposes." Chapter 24 here mentioned provides that the term "municipal corporation" as used in this chapter includes only a county, town, city and village." This differs from the definition given in the General Corporation Law (Chapter 23, Consolidated Laws of 1909), which in Section 3 of Article 1 says that "a municipal corporation" includes a county, town, school district, village and city and any other territorial division of the State established by law with powers of local government."

TAX ON SECURED DEBTS.—In July 1911 the Legislature passed a bill providing for a tax of ½ of 1% on bonds and other obligations secured by property located outside the State (and also on unsecured debt), and for exemption of the same from the annual tax on personal property. The 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 ¼ to ½ of 1% and limiting the period of exemption to five years. The definition of secured debts was extended at this time 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 relative to the value of the secured property. The 1916 Legislature passed a bill reviving the same until Jan. 1 1917 and also providing that bona fide bond dealers may be permitted to deduct their debts from the value of such securities as are held by them for sale. For full text of law as it now reads, see "Chronicle" of Apr. 22 1916, page 1498.

TAXATION OF MORTGAGES.—Important changes were made by the 1916 Legislature in the mortgage recording tax law. Among these was an amendment to Section 264 of this law relating to an optional tax on prior advanced mortgages. It applies to mortgages recorded prior to July 1 1906 (the date when the mortgage recording tax went into effect) and bonds secured thereby. When first enacted this section was intended to enable the holder of any such bond to present it to the recording officer in the county where the mortgage was first recorded and pay a tax on the whole amount at the rate of ½ of 1%, thus putting such bonds on a parity with those issued subsequent to the recording tax law as regards exemption from the personal property tax. A ruling of the Attorney-General (V. 95, p. 93) held that such bonds could only be exempted from the personal property tax to the extent that the mortgage covered real property within the State. The amendment of 1916 makes it clear that the whole amount of such bonds shall be taxed under this section, and when the recording tax is paid they become exempt from the personal property tax. The full text of the new law was given in the "Chronicle" of Aug. 12 1916, pages 551 and 552.

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. 1374). A similar amendment permitting municipalities to condemn property in excess of the amount actually needed for public parks and streets was ratified at the general election in Nov. 1913 (V. 97, p. 1837).

TAX LAW RELATIVE TO INVESTMENTS IN STATE BONDS BY SAVINGS BANKS, TRUST COMPANIES AND INSURANCE COMPANIES.—Section 190 of the Tax Law (Chapter 60, Consolidated Laws) provides that every corporation, company or association required by Section 187, 188 or 189 of this Chapter, to pay to the State an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings for the privilege of exercising its corporate franchise, or carrying on its business in such corporate or organized capacity, which shall own any State bonds, shall have credited to it annually to apply upon or in lieu of the payment of such tax, an amount equal to 1% of the par value of such bonds bearing interest at a rate not exceeding 3% annually and owned and held in the name of such corporation, company or association. The text of this bill was given in V. 84, p. 1216.

At the 1913 session a law was passed proposing to increase the credit to 1½% on all holdings of bonds at not exceeding 3% interest and allowing a credit of ½ of 1% on all bonds bearing more than 3% interest and not exceeding 4% interest. This law was repealed, however, at the special session which convened June 16 1913. V. 95, 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 savings fund as well as to the funds of the banks. 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 lands. (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 Rr. and other roads. In 1916 the Legislature passed an amendment to sub-division 8 of Section 239 relating to promissory notes in which investments may be made. This amendment also adds to the banking law a new paragraph (Sub-division 10) and allows the investment by savings banks in the bonds of the land bank of the State of New York. See V. 102, p. 1825. We give Section 239 in full below as it now stands:

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 on the effect that bonds of the State of Oklahoma are legal investments for savings banks under the terms of this sub-division. The right of the banks to invest in these bonds was questioned for the reason that Oklahoma had not existed as a State for ten years. The Attorney-General, however, 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, the Assistant Attorney-General for the Post Office Department, rendered an opinion holding that the bonds referred to are an obligation of the State of Louisiana, and in accordance with this the 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 legally be purchased by savings bank trustees. In reversing these former rulings the Attorney-General 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. 554.]

4. The stocks, bonds, interest-bearing obligations or revenue notes sold at a discount of any city, county, town, village, school district, union free school district or poor district in this State, provided that they were issued pursuant to law and that the faith and credit of the municipality or district that issued them are pledged for their payment.

5. The stocks or bonds of any incorporated city situated in one of the States of the United States which was admitted to Statehood prior to January 1 1890, and which, since January 1 1891, has not repudiated or defaulted in the payment of any part of the principal or interest of any debt authorized by the Legislature of any such State to be contracted, provided said city has a population, as shown by the Federal Census next preceding said investment, of not less than 45,000 inhabitants, and was incorporated as a city at least twenty-five years prior to the making of said investment and has not since January 1 1878 defaulted for more than ninety days in the payment of any part either of principal or interest of any bond, note or other evidence of indebtedness, or effected any compromise of any kind with the holders thereof. But if, after such default on the part of any such State or city, the debt or security, in the payment of the principal or interest of which such default occurred, has been fully paid, refunded or compromised by the issuer or its securities, then the date of the first failure to pay principal or interest, when due, upon such debt or security, shall be taken to be the date of such default within the provisions of this sub-division, and subsequent failures to pay installments of principal or interest upon such debt or security, prior to the refunding or final payment of the same, shall not be held to continue said default or to fix the time thereof within the meaning of this sub-division, at a date later than the date of said first failure in payment. If at any time the indebtedness of any such city, together with the indebtedness of any district, or other municipal corporation or subdivision except a county, which is wholly or in part included within the bounds or limits of said city, less its water debt and sinking funds, shall exceed 7% of the valuations 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 333A 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 19 1914 held that Jacksonville, Fla., bonds are legal investments. See V. 98, p. 3006.]

[On April 20 1916 the Attorney-General held that bonds of the city of El Paso, Tex., are legal investments. See V. 102, p. 1643.]

6. In bonds and mortgages on unimproved 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 in dividends to its stockholders during each of said five years an amount at least equal to 4% upon all its outstanding capital stock; and provided, further,

that at the date of every such dividend the outstanding capital stock of such railroad corporation, or such connecting railroad company, respectively, shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporations, respectively, including all bonds issued or to be issued under any mortgage securing any bonds, in which such investment shall be made. 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 and North Western RR. Co., Chicago and 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, and provided that at the time of making investment such bonds issued by this paragraph the said railroad company owning 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 in 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 owned or 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 Railway 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 included in all the moneys 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 received under the provisions of said mortgage to retire prior debts, 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 (f) of this subdivision, except for the fact that the railroad corporation issuing said bonds actually owns in fee less than 500 miles of road, provided the payment of principal and interest of said bonds is guaranteed by indorsement thereon by, or provided said bonds have been assumed by a corporation whose first mortgage is, or refunding mortgage bonds are, a legal investment under the provisions of paragraph (e) or (f) of this subdivision. But no one of the bonds so guaranteed or assumed shall be a legal investment in case the mortgage securing the same shall authorize a total issue of bonds which, together with all the outstanding prior debts of the corporation making said guaranty or so as-

suming 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.

(D) The first mortgage bonds of a railroad the entire capital stock of which, except shares necessary to qualify directors, is owned by and which is operated by a railroad whose last issued refunding bonds are a legal investment under the provisions of paragraph (a), (c) or (f) of this subdivision, provided the payment of principal and interest of said bonds is guaranteed by 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 dividends or both upon the securities issued against, in exchange for or to secure the stock of the company consolidated or the property purchased, or upon securities subsequently issued in exchange or substitution therefor to an amount at least equal to 4% per annum upon the capital stock outstanding at the time of such consolidation or purchase of said corporation which has issued or assumed said bonds. Not more than 25% of the assets of any savings bank shall be loaned or invested in railroad bonds, and not more than 10% of the assets of any savings bank shall be invested in the bonds of any one railroad corporation described in paragraph (a) of this subdivision, and not more than 5% of such assets in the bonds of any other railroad corporation. In determining the amount of the assets of any savings bank under the provisions of this subdivision, its securities shall be estimated in the manner prescribed for determining the per centum of par value surplus by Section 267 of this article. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

Sub-division 8 (as amended in 1916) and sub-division 9 of Section 239 relate to promissory notes and real estate in which investments may be made. Sub-division 10 (inserted in 1916) allows, as already stated, the investment by savings banks in the bonds of the land bank of the State of New York.

SUPERINTENDENT MUST FURNISH SAVINGS BANKS LIST OF LEGAL INVESTMENTS.—Section 52 of Article II of the General Banking Law reads as follows:

On or before the first day of January, 1915, and on or before the first day of January in each and every year thereafter, the Superintendent of Banks shall mail to each savings bank in the State a list containing the names of States and municipalities, the bonds of which, in his judgment, if legally issued and properly executed, conform to the requirements of Section 239 of this Chapter, and also as complete a list as is practicable of railroad bonds which, in his judgment, if legally issued and properly executed, conform to the provisions of said Section. In the preparation of such list he may employ such expert assistance as he deems proper and apportion the expense thereof among the savings banks of the State, or he may rely upon information contained in publications which he may deem authoritative in reference to such matters. He shall be in no way liable for the omission from such list of the name of any State or municipality the bonds of which conform to the provision of said Section, or of any railroad bond which conforms to the provisions of said Section, nor for the inclusion in such list of the name of any State or municipality the bonds of which do not conform to the provisions of said Section, or of any railroad bond which does not conform to the provisions of said Section.

[For list of bonds considered legal investments on Jan. 1 1916, see "Chronicle" of Feb. 5 1916, page 540.]

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 unencumbered 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.
4 1/2% 15-J \$225,000 June 1 '17-'25
4 1/2% 16-M-N 237,000 May 1 '17-'28
4 1/2% 16-M-N 80,000 May 1 '17-'21
State Street Impt. Bonds.
4 1/2% 12-M-N \$100,000 May 1 1922
4 1/2% 13-J 300,000 Jan 1 1923
4 1/2% 13-J-D 100,000 June 1 1923
4 1/2% 13-M-N 55,575 Nov 1 '17-'35
High-School Bonds.
4 1/2% 10-J-D \$70,000 June 1 '17-'30
4 1/2% 11-F-A 150,000 Feb 1 '17-'31
4 1/2% 11-J-D 140,000 June 1 '17-'31
4 1/2% 13-J 170,000 Jan 1 '17-'33
4 1/2% 13-J-D 85,000 June 1 '17-'33
4 1/2% 13-A-O 54,000 Oct 1 '16-'33
4 1/2% 14-J-D 32,400 June 1 '17-'34
Washington Park.
6 1/2% 75-M-N \$37,000 Nov 1 1917
6 1/2% 76-M-N 38,000 May 1 1918
6 1/2% 77-M-N 20,000 May 1 1919
6 1/2% 78-M-N 30,000 May 1 1920
6 1/2% 79-M-N 302,000 May 1 20-'20
4 1/2% 81-M-N 30,000 May 1 1921
4 1/2% 82-M-N 52,000 M&N 1 '22
4 1/2% 85-F-A 10,000 Feb 1 1925
2 1/2% 94-J-D 3,000 June 1 1934
3 1/2% 96-M-N 7,000 May 1 1936
Beaver Park.
4 1/2% 97-A-O \$1,250 Oct 1 1917
3 1/2% 98-A-O 1,400 Oct 1 '17-'18
3 1/2% 99-J 4,500 July 1 '17-'19
4 1/2% 01-F-A 500 Feb 1 '17-'21
4 1/2% 14-J-D 45,000 June 1 '17-'34
Sewer (Beaver Creek).
3 1/2% 96-M-N \$2,250 Nov 1 1917
4 1/2% 15-J-J 33,250 Jan 1 '17-'35
Public Park Impt. Bonds.
4 1/2% 13-J 30,350 May 1 '17-'33
4 1/2% 16-M-N 10,000 Jan 1 '17-'36
Store House Impt. Bonds.
4 1/2% 13-J 4,250 Jan 1 '17-'33
Riverside Park.
3 1/2% 01-A-O \$13,750 Oct 1 '17-'21
3 1/2% 04-F-A 700 Feb 1 '17-'24
Public Improvement Bonds.
3 1/2% 04-F-A \$84,614.80 Feb 1 '17-'24
3 1/2% 06-F-A 41,000 Feb 1 '17-'26
4 1/2% 09-M-S 145,275 Feb 1 '17-'29
4 1/2% 10-J-D 153,272 June 1 '17-'30
4 1/2% 11-M-N 137,000 Nov 1 '17-'31
4 1/2% 12-M-N 67,200 May 1 '17-'32
4 1/2% 13-A-O 50,000 Oct 1 '17-'33
4 1/2% 15-J 172,000 Jan 1 '17-'35
4 1/2% 15-J 28,000 Jan 1 '17-'30
4 1/2% 15-J 39,000 Jan 1 '17-'35
4 1/2% 15-J 3,150 Jan 1 '17-'25
4 1/2% 15-J-D 127,300 June 1 '17-'35

4 1/2% 15-J-D \$2,800 June 1 '17-'20
4 1/2% 16-M-N 46,000 May 1 '17-'36
4 1/2% 16-M-N 148,000 Nov 1 '17-'36
4 1/2% 16-M-N 48,000 Nov 1 '17-'31
School Bonds.
3 1/2% 00-M-N \$12,000 May 2 '17-'20
3 1/2% 03-F-A 12,250 Feb 1 '17-'23
4 1/2% 12-A-O 80,000 Oct 1 '17-'32
4 1/2% 13-A-O 85,000 Oct 1 '17-'33
4 1/2% 14-M-S 8,000 Mar 1 '17-'24
4 1/2% 14-J-D 133,000 June 1 '17-'34
4 1/2% 13-A-O 5,000 Oct 1 1917-1921
4 1/2% 15-J-D 133,000 Oct 1 1917-1935
Intercepting Sewer Bonds.
4 1/2% 12-A-O \$810,000 Oct 1 1952
4 1/2% 13-J-D 290,000 June 1 1954
4 1/2% 15-J 200,000 Jan 1 1955
4 1/2% 15-J-D 250,000 June 1 1955
4 1/2% 16-M-N 250,000 May 1 1956
Grade Crossing.
3 1/2% 03-F-A \$10,150 Feb 1 '17-'23
4 1/2% 14-J-D 200,000 June 1 1954
4 1/2% 16-M-N 100,000 Nov 1 '17-'36
River Front Impt. Bonds.
4 1/2% 08-F 330,000 July 1 1928
4 1/2% 12-A-O 100,000 Oct 1 1922
4 1/2% 13-A-O 200,000 Oct 1 1923
4 1/2% 14-M-S 320,000 Mar 1 1924
4 1/2% 14-J-D 28,800 June 1 '17-'34
4 1/2% 15-J 60,000 Jan 1 1955
4 1/2% 15-J-D 130,000 June 1 1955
4 1/2% 16-M-N 60,000 May 1 1956
Re-Surfacing Bonds.
4 1/2% 13-A-O \$996,000 Oct 1 '17-'28
4 1/2% 14-J-D 130,000 June 1 '17-'29
4 1/2% 14-J-D 290,000 Oct 1 1923
4 1/2% 15-J 98,000 Jan 1 '17-'30
4 1/2% 16-M-N 75,000 Nov 1 '17-'31
Fire-Alarm Bonds.
4 1/2% 13-A-O \$14,000 Oct 1 '17-'23
4 1/2% 16-M-N 30,000 May 1 '17-'36
South Pearl Street.
4 1/2% 15-M-N \$30,800 Nov 1 '17-'30
Northern Boulevard Bonds.
4 1/2% 15-M-N \$28,000 Nov 1 '17-'30
Wett Street Bonds.
4 1/2% 15-M-N \$12,000 Nov 1 '17-'30
Refunding Bonds.
3 1/2% 04-M-N \$46,000 May 1 '17-'24
Broadway Improvement.
3 1/2% 01-A-O 55,500 Oct 1 '17-'21
4 1/2% 14-J-D 26,000 June 1 '17-'29
Watervliet Avenue.
3 1/2% 01-A-O \$2,275 Oct 1 '17-'21
Madison Avenue.
3 1/2% 01-A-O \$14,000 Oct 1 '17-'21
Refunding Impt. Bonds.
4 1/2% 13-J-D \$27,700 Oct 1 1917-1933
Washington Ave. Bonds.
4 1/2% 13-A-O \$76,500 Oct 1 1917-1933
4 1/2% 13-A-O \$76,500 Oct 1 1917-1933

Delia. Ave. & Whitehall Road.
4 1/2% 13-A-O \$24,000 Oct 1 1917-1928
Public Bath Bonds.
3 1/2% 01-F-A \$2,500 Feb 1 '17-'21
Soldiers' & Sailors' Monument.
4 1/2% 11-M-N \$100,000 May 1 '21-'30
No. Boulevard Sidewalk Bds.
4 1/2% 14-J-D \$3,800 June 1 '17-'24
Water.
4 1/2% 07-M-N \$5,000 May 1 1917
3 1/2% 08-M-N 30,000 May 1 '17-'18
3 1/2% 09-M-N 30,000 May 1 '17-'19
3 1/2% 04-F-A 15,000 Feb 1 '17-'24
4 1/2% 07-J-D 55,000 Dec 1 '17-'27
4 1/2% 08-A-O 120,000 Apr 1 '17-'28
4 1/2% 08-J-J 200,000 July 1 1928
4 1/2% 09-J-D 50,000 Dec 1 '17-'26
4 1/2% 09-J-D 200,000 Dec 1 1929
4 1/2% 10-J-D 100,000 Dec 1 1930
4 1/2% 11-M-N 100,000 Nov 1 1931
4 1/2% 11-J-D 100,000 Dec 7 1931
4 1/2% 12-M-N 100,000 May 1 1932
4 1/2% 13-J-D 80,000 June 1 '17-'33
4 1/2% 14-M-S 90,000 Mar 1 '17-'34
4 1/2% 14-M-N 180,000 Nov 1 '17-'34
4 1/2% 15-J-D 90,000 June 1 '17-'35
4 1/2% 15-M-N 95,000 Nov 1 '17-'35
4 1/2% 16-M-N 100,000 May 1 '17-'36

Water Refunding.
3 1/2% 00-J-J \$30,000 Feb 1 '17-'20
3 1/2% 01-F-A 52,600 Feb 1 '17-'21
3 1/2% 02-F-A 23,400 Feb 1 '17-'22
3 1/2% 03-F-A 17,500 Aug 1 '17-'23
Street Improvement.
4 1/2% 08-A-O \$25,600 Apr 1 '17-'18
4 1/2% 09-M-S \$3,600 Mar 1 '17-'19
4 1/2% 10-J-D 12,710 June 1 '17-'23
4 1/2% 11-J-D 38,960 June 1 '17-'21
4 1/2% 12-M-N 97,200 May 1 '17-'22
4 1/2% 13-J-D 135,800 June 1 '17-'23
4 1/2% 14-J-D 158,400 June 1 '17-'24
4 1/2% 15-J-J 6,533.24 Jan 1 '17-'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 Jan. 1 1916 \$10,732,600.

TOTAL DEBT, SINK, FDS., &c.
Oct. 13 '16. Nov. 1 '15.
General bonds \$6,390,693 \$6,135,002
Water bonds 1,804,900 1,716,250
Total bonds \$8,195,593 \$7,851,252
Sinking funds 1,008,688 1,129,536

Net debt... \$7,186,905 \$6,721,716
In addition to the above there are outstanding street improvement assessment bonds amounting on Oct. 13 1916 to \$1,253,050

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.—1915.
Real estate \$92,926,760 \$88,789,680
Bank stock 6,071,062 6,114,371
Personal 6,868,300 7,736,900
Franchises 6,450,480 7,184,520
Total \$112,319,602 \$109,825,471
Tax (per \$1,000) 1915 27.20
POPULATION.—1915, 107,979;
1910, 100,253; 1905, 98,374.

ALBANY COUNTY.
County seat is the city of Albany.
Refunding Bonds.
4 1/2% 11-F-A \$45,000 Feb 15 '17-'19
Toll-Bridge Purchase.
4 1/2% 14-M-N \$51,590 Oct 1 1917-1926
War Loan (Refunding)
4 1/2% 05-M-S \$17,000 Mar 1 '17-'26
4 1/2% 06-M-S 27,000 Mar 1 1917
4 1/2% 07-M-S 14,000 Mar 1 '17-'18
4 1/2% 08-M-S 62,100 Mar 1 '17-'25
4 1/2% 09-M-S 15,000 Mar 1 '17-'21
Court-House Bonds.
4 1/2% 13-M-S \$100,000 Apr 15 1935
4 1/2% 14-M-N \$300,000 May 1 '36-'38
4 1/2% 15-M-N \$300,000 Mar 1 '39-'41
4 1/2% 15-M-S 200,000 Sep 15 42-43
4 1/2% 16-M-S 150,000 Sept 15 1944
4 1/2% 17-M-S 150,000 Mar 1 1918
Toll Road Purchase Bonds.
4 1/2% 07-M-S \$38,500 Mar 1 '17-'27
Highway Improvement Bonds.
3 1/2% 08-F-A \$62,000 Aug 1 '17-'25
3 1/2% 09-M-S 3,000 Mar 1 '17-'19
4 1/2% 07-M-N 77,000 May 15 '17-'27
4 1/2% 08-A-O 52,000 Oct 1 '17-'25
4 1/2% 09-J-J 52,500 July 1 '17-'30
4 1/2% 10-M-S 80,000 Oct 1 '17-'32
4 1/2% 12-A-O 72,000 Oct 1 '17-'34
4 1/2% 14-A-O 7,000 Aug 15 '17-'23
4 1/2% 15-J-J 75,400 July 15 '17-'29
4 1/2% 16-M-S 3,000 Oct 1 '17-'19
4 1/2% 17-M-S 30,000 Oct 1 '20-'22
4 1/2% 18-M-S 15,000 Oct 1 1923
4 1/2% 19-M-S 12,000 Oct 1 1924
4 1/2% 20-M-S 20,000 Oct 1 '31-'34
Almshouse Bonds.
3 1/2% M-N \$11,250 May 1 '17-'21
Refunding City Hall Bonds.
3 1/2% A-O \$62,250 Oct 1 '17-'22
BOND DEBT Apr 2 '15 \$1,765,500
Total assessed val. 1914 150,841,925
County tax (per \$1,000) 1914 \$5.60
Pop'n 1910, 173,666; 1915, 183,330
INT. at County Treasurer's office.

ALBION.
This village is in Orleans County. Inc. 1828. Pop'n 1915, 5,988.
Water Wks. Purch. Ext.
4 1/2% 14-Aug \$21,000 Aug 10 '17-'22
4 1/2% 16-Aug 35,400 Aug 10 '17-'41
Sewer Bonds.
5 1/2% 13-Aug \$150,000 Aug 10 '18-'42
BOND DEBT Oct 1916 \$422,000
Assessed valuation 1916 \$4,060,283
Tax rate (per \$1,000) 1916 \$16.29 +
INT. on 4 1/2% at Citizens' Nat. Bk., Albion, in N. Y. exchange.

AMSTERDAM.
This city is in Montgomery County. Inc. April 16 1885. Pop'n 15,34,319
Mohawk River Bridge Bonds.
4 1/2% 14-A-O \$125,000 Apr 1 1934
Water Bonds.
5 1/2% --- \$65,000 Oct 1 1921
4 1/2% --- 75,000 A-O 1 '21-'22
3 1/2% --- 30,000 June 1 1923
4 1/2% --- 30,000 Oct 1 1926
4 1/2% --- 25,000 Oct 1 1926
4 1/2% --- 200,000 June 1 1929
4 1/2% --- 80,000 Mar 1 1930
4 1/2% --- 24,000 Dec 1 1938
3 1/2% --- 69,000 Mar 1 1959
Sewer Bonds.
3 1/2% --- \$70,200 July 1 '17-'29
4 1/2% --- 96,500 July 1 '30-'43
4 1/2% --- 76,000 July 1 '25-'36
3 1/2% --- 37,000 July 1 '37-'40
4 1/2% --- 5,000 May 1 1941
Bridge St. Impt. Bonds.
4 1/2% 14-J-J \$25,000 July 1 1926
City Bonds.
4 1/2% 12 ann \$35,000 Oct 1 '17-'23
BOND DEBT Oct 9 '16 \$1,054,000
Water debt (included) 586,000
Floating debt 50,000
Sinking funds 58,250
Total assessed val. 11,295,345
Total tax (per \$1,000) 1916 \$29.34
INTEREST is largely paid at the National Park Bank of N. Y. City.

AMSTERDAM SCHOOL DIST.
4 1/2% A-O \$92,000 Oct 1 '17-'27
4 1/2% M-S 4,000 Sept 1 '17-'18
4 1/2% A-O 16,000 Apr 1 '17-'26
4 1/2% 13 M-N 52,850 May 1 '19-'23
BOND DEBT Oct 9 '16 \$124,850
Assess. val. '16 (3.5 ac.) 13,779,810
School tax (per \$1,000) 1916 \$8.19
Population in 1914 (est.) 34,000
INT. at Amsterdam Savings Bank.

ANGOLA.
This village is in Erie County, Inc. 1879. Population 1915, 1,194.
Judgment Bonds.
5 1/2% Apr \$12,000 Apr 1 '17-'28
Street Bonds.
4 1/2% 12 --- \$16,000 Apr 8 '17-'32
Water Bonds.
4 1/2% 10 J-D \$50,600 Dec 1 '17-'39
BOND DEBT Apr 10 '16 \$80,800
Water debt (incl.) 52,800
Assessed valuation 1915 429,209
Tax rate (per \$1,000) 1915 \$21.55
INTEREST payable at Bank of Angola or Chase National Bank, N. Y.

ARCADE.
This village is in Wyoming County. Inc. 1871. Population 1915, 1,563.
Electric Light Bonds.
4 1/2% 08-M-S \$16,000 Sept 1 '17-'32
4 1/2% 13 Jan 7,000 Jan 1 '18-'31
Highway Bonds.
4 1/2% 15 A-O \$15,750 Oct 1 '17-'23
5 1/2% 15 Sept 22,000 Sept 1 '17-'34
Water Bonds.
4 1/2% 06 Nov \$15,000 Nov 1 '17-'32
3.80% Sept 12,800 1917-1933
BOND DEBT Oct 10 '16 \$89,550
Water bonds (incl) 27,800
Sinking funds 1,000
Assess. val. '16 (3.4 ac.) 73,074
Tax rate (per \$1,000) 1916 \$12.00
INT. pay. in Arcade at Cit. Bank.

ARDSLEY.
This village is in Westchester County. Incorp. Jan. 14 1896.
Municipal Hall Bonds.
4 1/2% 13 \$3,000 Apr 1 1920
4 1/2% 15 J-J \$9,000 July 1 1920
Fire Truck Bonds.
4 1/2% 15 J-J \$6,000 July 1 1920
Street-Improvement Bonds.
5 1/2% 13 M-N \$10,000 Nov 1 1918
Refunding Bonds.
4 1/2% --- \$31,000 1917-1932
4 1/2% --- 16,000 1928-1942
BOND DEBT Feb 7 '16 \$75,000
Assess. val. '15 (2.3 ac.) 1,297,007
VII. Tax rate (per \$1,000) '16 \$13.83
Population, 1910, 537; 1915, 442
INT. at Dobbs Ferry Bk., Ardsley.

AUBURN.
This city is the county seat of Cayuga Co., Inc. March 21 1848.
Sewer Refund. Bds.
4 1/2% 15 J-J \$3,200 Jan 4 1936
Paving (outstanding Mar 1 '15).
4 1/2% 4 1/2% 5 1/2% \$272,570.42
Water Bonds.
4 1/2% M-N \$223,000 May 1 '17-'26
Subway (outstanding Mar 1 1915)
4 1/2% 4 1/2% \$35,000 \$35,068.28
Sewer (outstanding Mar 1 1915)
4 1/2% 4 1/2% 4 1/2% \$240,453.01
Disposal Plant (Mar 1 1915)
4 1/2% 4 1/2% \$62,558.88
School Bonds.
4 1/2% A-O \$60,000 Oct 1 '17-'22
4 1/2% M-N 150,000 May 1 '17-'31
Sidewalk (outstanding Mar 1 '15)
4 1/2% --- \$41,482.37
Ext. Expnd. (outst. Mar 1 1915)
4 1/2% 4 1/2% \$72,413.84
Temporary (outst. Mar 1 1915)
4 1/2% --- \$10,434.26
Fire House Deficiency.
4 1/2% --- \$1,800 Mar 6 '17-'42
Playground.
4 1/2% --- \$3,500 Apr 27 '17-'23
TOT. BD. DT. Dec 1915 \$1,218,172
Water debt (included) 255,000
Total val. '15 (abt. act.) 2,206,710
Tax rate (per \$1,000) 1915 \$26.20
Popula'n 1910, 34,668; 1915, 32,468
INT. on water bonds at Merc. Tr. Co. N. Y.; on school & sewer bonds of 1909 at U. S. Mtg. & Tr. Co., N. Y.

AURORA (T.) UNION FREE SCHOOL DISTRICT NO. 1.
This district (P. O. East Aurora) is in Erie County.

AURORA U. F. S. D. NO. 1 (Con.)
 4 1/2s 16 M-N \$125,000. Nov 1 '20-44
BOND. DEBT Nov 1916. \$127,000
 Assessed valuation 1916. 3,110,293
 Tax rate (per \$1,000) 1916. \$7.11
 INT. at Erie Co. Trust Co., East
 Aurora, or in N. Y. exchange.

AVON.
 This village is in Livingston Co.
 Inc. 1853. Population 1915, 2,430.
Street-Improvement Bonds.
 4.35s 12A-O \$10,500. Oct 1 '17-23
 4.35s 12 J-J 5,650. July 1 '17-32
Water Bonds.
 4 1/2s 96 J-D \$24,000. Dec 1 '17-30
 4 1/2s 08 J-J 36,666.66. July 1 '17-38
Sewer Bonds.
 4.40s 12 F-A \$9,000. Aug 1 '17-35
 4.65s 15 8,000. Oct 1 '19-34
Refunding Water Bonds.
 4 1/2s 08 J-J \$3,000. Jan 1 '17-38
BOND. DEBT Oct 1916. \$106,567
 Water debt (included). 72,867
 Assess. val. '16 (Total). 1,293,645
 (34 actual) - Real est. 1,204,245
 City tax rate (per \$1,000) '16. \$11.50
 INT. in New York exchange

BABYLON UNION FREE SCHOOL DISTRICT NO. 1.
 4.35s 12 J-D \$3,000. Dec 1 '17-47
TOTAL DEBT Oct 1 '16. \$50,000
 Assess. val. '16. Real estate. 2,224,180
 Tax rate (per \$1,000) '16. \$10.20
 INT. at Jamaica, Southold and
 Union Savings Banks.

BABYLON UNION FREE SCHOOL DIST. NO. 4.
 This district is in Suffolk County.
 4 1/2s 09 July \$30,000. Jan 1 '17-40
 5s 07 July 1,000. Jan 1 '17-40
BOND. DEBT Oct 1916. \$37,000
 Assess. val. real estate '16. \$40,000
 (Assessment about 30% actual val.)
 School tax (per \$1,000) 1916. \$18.00
 INT. payable at First Nat. Bank of
 Lindenhurst in N. Y. exchange.

BALDWINVILLE.
 This village is in Onondaga County.
 Inc. 1847. Population 1910, 3,220.
Improvement Bonds.
 5s 12 J-J \$1,000. July 1 '17-20
 4 1/2s 12 J-D 3,333. Dec 1 '17-18
Refunding Water Bonds.
 4s 09 M-S \$30,000. Yearly to '29
 4 1/2s M-S 18,000. 1929
BOND. DEBT Oct 16. \$54,000
 Water debt (included). 48,000
 Sinking funds. 3,000
 Assessed val. (Real estate. 1,371,125
 1915. Total. 1,487,942)
 Tax rate (per \$1,000) 1915. \$9.60
 INT. remitted to registered holder.

BALLSTON SPA.
 This village is in Saratoga County.
 Inc. 1807. Population 1915, 4,344.
Water Bonds.
 3 1/2s Nov \$7,500. Nov 1 '17-21
 4 1/2s Nov 5,000. Nov 1 '17-23
 4 1/2s Nov 20,000. Nov 1 '17-27
Refunding Bonds.
 4 1/2s 15 Nov \$4,000. serial
 2,000. Nov 1 1928
 1,000. Nov 1 1929
 3,000. Nov 1 1930
 2,000. Dec 1 1922
 1,000. Dec 1 1923
Refunding Water Bonds.
 3 1/2s 06 J-D \$24,000. Dec 1 '17-28
 4 1/2s 10 Nov 5,000. Nov 1 '17-23
Street Bonds.
 4 1/2s 10 F-A \$2,000. Aug 1 '17-18
Sewer Bonds.
 4s J-J \$8,000. Jan 1 '17-32
 3.70s J-J 150,000. Jan 1 '30-39
BOND. DEBT Oct 18 '16. \$228,500
 Water debt (included). 67,500
 Assessed (real estate. 1,692,350
 val. '16 (total). 1,805,115)
 Tax rate (per \$1,000) 1916. \$14.00
 INT. at Village Treasurer's office.

BARTON UN. FE. SCHOOL DIST.
 This district is in the town of Barton
 in Otsego County. Pop'n 15,519.
 4 1/2s 11 Oct \$41,200. Jan 1 '17-32
 T.O.T. DT. Apr 12 '16. \$43,800
 Assessed valuation 1915. 2,438,684
 School tax '16 (per \$1,000). \$14.43
 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 1915, 13,278.
Water Bonds.
 4 1/2s \$128,250. \$6,750 vly
Light & Sewer Bonds.
 4 1/2s \$28,000. \$2,000 vly
Paving Bonds (optional 1914).
 8 '13 125,000. 1923
 8 '14 9,000.
 4 1/2s 16 F-A 75,000. 1917-1926
Sewer System Bonds.
 5s 09 J-J \$330,000. July 1 '17-38
TOTAL DEBT Oct 1916. \$500,000
 Assessed valuation 1916. 13,000,000
 Total tax rate (per \$1,000) '16. \$20.27

BATH.
 This village is in Steuben County.
 Inc. 1816. Pop'n '15, 4,173.
Electric Light Bonds.
 4 1/2s 15 J-J \$40,000. July 1 '24-43
 5s 14 J-J 10,000. July 1 '19-23
Village Hall Bonds.
 5s J-J \$26,000. July 1 '17-27
Paving Bonds.
 4 1/2s 14 J-J \$30,000. July 1 '17-41
BOND. DEBT May 1 '16. \$106,000
 Assess. val. '16 (real est.). 1,765,975
 Total assess. val. '16. 1,972,610
 Tax rate '16 (per \$1,000). \$11.63
 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 Mattewan
 (inc. in 1886). Pop'n 1915, 10,165

Paving Bonds.
 4 1/2s 15 M-S \$11,000. Sept 1 '17-27
Building Bonds.
 5s 15 M-S \$58,000. Mar 1 '17-45
Sewer Bonds.
 3 1/2s \$56,000. 1917-1930
 4s 28,000. 1917-1930
 3.70s 75,000. 1917-1934
 3.55s 37,920. 1917-1936
 4 1/2s 16,000. 1917-1932

Main Street Impt. Bonds.
 4 1/2s \$20. 1917-1927
 4.15s 24,000. 1917-1940

Water Bonds Ext. & Repair.
 4 1/2s \$8,000. 1917-1920
 4 1/2s 21,000. 1917-1937
 3.99s 21,400. 1917-1929
 3.85s 24,700. 1917-1935
 3.00s 59,500. 1917-1933

Deficiency Bonds.
 4 1/2s \$3,000. 1917-1919
Fire-House Bonds.
 4 1/2s \$8,000. 1917-1921
 4 1/2s 5,000. 1917-1921
 4 1/2s 10,000. 1917-1926
BOND. DEBT For water. \$143,400
 Jan. 1916. Oth. purp. 296,584
 Assessed valua. Real est. 6,288,584
 tion, 1915. Personal. 608,575
 Assessed valuation 1915. 7,054,077
 Tax rate (per \$1,000) 1915. \$18.76
 INT. at Mattewan Nat. Bank.

BEDFORD.
 This town (P. O. Katonah) is located
 in Westchester Co. Inc. in 1700.
Assessment Map Bonds.
 5 1/2s 14 July \$8,000. July 1 '17-24
Grade Crossing Bonds.
 5s 14 Aug \$4,047.53 Aug 1 '17-21
Highway Bonds.
 4s 06 1/2c \$65,200. June 1 '17-35
 4.90s 06 1/2c \$3,000. June 1 '24-35
 5 1/2s 14 Sept \$8,098.77 Sept 15 '21-28
State Road Bonds.
 4 1/2s Mar \$4,000. Mar 1 '17-20
BOND. DEBT Oct 1916. \$172,946
 Assessed valua. (Real est. 10,445,538
 tion, 1916. Total. 10,550,488)
 Tax rate (per Outside village. \$12.37
 '1,000) '16 (Inside village. 8.39)
 Population 1910. 5,629; 1915. 5,806
 INT. at Mt. Kisco Nat. Bank.

BETHLEHEM.
 This town is in Albany County.
Highway Bonds.
 5s \$1,000. 1917-1918
 800. 1918

Bridge Bonds.
 5s \$10,000. 1917-1926
 5s 1,000. 1917-1927
 5s 3,000. 1917-1919

Sewer Bonds.
 5s \$26,000. 1917-1929
BOND. DEBT Dec 1 '15. \$57,800
 Assess. val. '15 real estate. 3,360,263
 Population 1915. 5,590

BINGHAMTON.
 This city is the county seat of
 Broome Co. Pop'n 1915, 53,668.
Sewer Bonds.
 4s 07 \$30,000. Nov 1 '18-19
 3 1/2s 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
 4 1/2s 13 15,500. July 15 '17-20
 4s 16 F-A 150,000. Feb 1 '22-36
Municipal Light Plant Bonds.
 4 1/2s 14 J-D \$148,200. June 1 '17-33
Nurses' Home Bonds.
 3 1/2s 01 F-A \$4,000. Aug 1 1936

Hospital Bonds.
 3 1/2s 01 F-A \$6,000. Aug 1 1936
 4 1/2s 13 F-A 55,000. Aug 1 '24-27

Library Site Bonds.
 No Int. (1914) \$19,000. Sept 1 '17-35
 3 1/2s 02 M-S 15,000. Sept 1 1938

Street & Sewer Bonds.
 No Int (1911) \$12,000. Aug 1 '17-18
 No Int (1913) 4,500. July 15 1917
 No Int (1913) 15,000. Aug 1 '17-19
Pavement Bonds.
 4 1/2s 14 M-N \$15,000. May 1 '24-26

Bridge Bonds.
 3s 88 F-A \$77,000. Aug 1 1929
 3 1/2s 97 75,000. Aug 1 '30-34
 3 1/2s 99 F-A 40,000. Aug 1 1935
 3 1/2s 01 F-A 50,000. Aug 1 1937
 3 1/2s 04 F-A 57,000. Aug 1 1939
 4 1/2s 15 F-A 28,000. Aug 1 '17-30

City-Hall Bonds.
 4s 96 F-A \$10,000. Aug 1 1917
 4s 98 F-A 20,500. Aug 1 '28-29
 4s 97-8 F-A 100,000. Aug 1 '18-27

Street Bonds.
 4 1/2s 06 F-A \$32,000. Aug 1 '17-27
 4.60s 06 F-A 25,000. Aug 1 '27-35
 4.60s 13 J-J 14,000. July 1 '18-31

Water Bonds.
 4 1/2s 08 J-J \$63,000. & July 10 '17-37
 4.10s 09A-O 28,000. Apr 1 '17-30
 4 1/2s 10 M-S 18,000. Sept 1 '17-34
 4.60s 13 J-J 3,000. July 1 '17-18

Automobile Fire Apparatus.
 4.60s 13 J-J \$9,000. July 1 '18-26
Building Bonds.
 4.60s 13 J-J \$20,000. July 1 '18-37
BOND. DEBT Oct 1 '16. \$211,000
 Water debt (included). 111,000
 Assessed valua. (Real est. 3,754,450
 tion 1916. Total. 3,932,731)
 Village tax (per \$1,000) 1916. 12.00
 Total tax (per \$1,000) 1916. 28.54
 INT. in Briarcliff Manor; others at
 Guaranty Trust Co., N. Y. City.

BRIGHTON.
 This town is in Monroe County.
Water Bonds.
 4.70s 15 F-A \$25,000. Feb 1 '20-34
 4.62s 15 F-A 13,500. Feb 15 '20-35
 4 1/2s 14 J-D 18,000. June 1 '17-35

Sewer Bonds.
 4.40s 14 J-D \$45,000. 1917-1934
 s 15 20,000
TOTAL DEBT Apr 14 '16. \$124,000
 Water debt (included). 56,500
 Assessed val. (Real estate. 4,895,830
 1916. Total. 5,128,075)
 Tax rate (per \$1,000) '16. \$8.05
 Population 1910, 3,998; 1915, 2,974
 INT. at a Rochester banking
 house in N. Y. exchange.

BROCKPORT.
 This village is in Monroe County.
 Inc. 1829. Population 1915, 3,368.
Water Works Bonds.
 4.55s 12. \$275,000. July 30 '17-41
Water-Works-Const. Notes.
 4 1/2s 13 Aug \$6,000. Aug 1 '17-19

Sewer Bonds.
 3.65s g-s-an \$45,000. \$3,000 vly.
 4 1/2s 15 F-A 30,000. 1920-1944
BOND. DEBT Oct 9 '16. \$356,000
 Water debt (included). 281,000
 Total sinking funds. 16,119
 Assessed valua. (Real est. 2,467,555
 tion 1916. Total. 2,683,939)
 Village tax (per \$1,000) 1916. \$18.50
 INT. at Chase Nat. Bank, N. Y.

BRONKVILLE.
 This village is in Westchester Co.
 Inc. 1898. Population 1915, 2,210.
Sewer Bonds.
 4s J-D \$11,000. Dec 1 '17-27
 4s J-J 14,000. Jan 15 '17-30
 4s 1,000. 1917
 4.45s 08M-S 1,000. Sept 1 1917
 4.35s 09M-S 2,000. 1917-1918
 4 1/2s 5,000. 1917-1927
 4 1/2s 4,000. 1918-1927
 4 1/2s 3,000. Oct 1 '20-32

Street Bonds.
 4s 07 M-S \$13,720. Sept 1 '17-31
 4.45s 2,000. 1917-1918
 5s 2,000. 1917-1919
 5s 27,300. 1917-1932
 4.40s 10,000. 1917-1937
 4.35s 8,000. 1917-1932
 4.00s 8,400. 1917-1920
 4 1/2s 20,000. Oct 1 '17-36
 4 1/2s 4,100. Aug 1 '18-21
 4.90s 16,700. 1918-1927
 4.40s 14 J-D 9,000. June 15 '18-27
 5s 3,000. Sept 1 '19-28
 4.90s 6,000. Apr 1 '20-25

Refunding Bonds.
 4 1/2s & 5s. \$8,000. July 1 1935
 4.50s 7,420. June 1 1942
 4.80s 10,420. 1938
 4 1/2s 10,220. June 1 1944
 4 1/2s 6,500. June 1 1944

Village-Hall Improvement.
 4.60s \$5,000. Oct 1 '17-21
BOND. DEBT Dec 1915. \$230,050
 Assessed valuation 1914. 4,046,143

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 6.
 4 1/2s 14 J-J \$50,000. (Part yearly on Jan. 1. beg. 1924)
 4s J-J \$13,500. \$1,000 yearly
BOND. DEBT Oct 23 '16. \$63,500
 Assessed valuation 1915. 1,661,377
 Real value (estimated). 2,700,000
 Population in 1915 (est.). 2,500

BROOKHAVEN UNION FREE SCHOOL DISTRICT NO. 21.
 This district is in Suffolk County
 4 1/2s. 4.60s & \$41,000 Part yearly
 5s, 3 & J-J 1,000. 1921
 4.20s 16 J-D 4,000. Dec 1 '17-20
 4.20s 16 J-D 1,200. Dec 1 1921
 10,000. Dec 1 '22-23
BOND. DEBT Oct 28 '16. \$56,200
 Assess. val. '16 (1/2 act.). 4,694,386
 School tax (per \$1,000) 1916. \$11.00
 INT. payable at Patchogue Bank.

BUFFALO. J. F. Cochrane, Comp.
 Buffalo is in Erie Co., and the city's
 tax valuation is about six-sevenths
 that of entire county. Incorp. 1832.
 Commission government charter
 (Chap. 217, Laws of 1914) accepted
 by voters Nov. 3 1914.
Abate, Nuisance Ohio Basin Slip
 3 1/2s 02 J-J \$30,000. July 1 '17-22
Abate, Nuis. Clark & Skinner Can.
 3 1/2s 04 M-N \$10,000. Nov 1 '17-24

Underground Police & Fire Wires
 4s 09 F-A \$12,000. Aug 1 '17-19
 4s 10 J-J 4,000. Jan 1 '17-20
 4 1/2s 12 J-D 30,000. June 1 '17-22

Broadway Market Bonds.
 4 1/2s 15 A-O \$112,100. Apr 15 '17-35
Water-Works.
 4s 07 F-A \$30,000. Feb 1 1917
 4s 07 A-O 3,000. Oct 1 1917
 4s 09 F-A 9,000. Feb 1 '17-19

Ferry & West. St. Impt. Bonds.
 4s 15 J-D \$27,000. June 1 '17-25
Hamburg Canal.
 3 1/2s 00 A-O \$90,000. Oct 1 '17-20
 3 1/2s 03 J-J 35,000. Jan 1 '17-23
 3 1/2s 05 J-J 67,500. July 1 '17-25

Grade & Impt. Bonds.
 4s 16 24,038.68 May 1 '17-26

Voting Machine Bonds.
 4 1/2s 16 J-D \$93,500. June 15 '17-26

Park.
 7s 70 J-J \$150,000. & July 1 1917
 7s 71 J-J 50,000. & Jan 1 1918
 7s 71 J-J 100,000. & July 1 1919
 7s 72 J-J 100,000. & July 1 1921
 7s 73 J-J 95,000. & Jan 1 1923
 7s 74 J-D 100,000. & Dec 1 1924
 7s 74 J-J 100,000. & Jan 1 1924
 6s 76 J-J 200,000. & Jan 1 1925
 6s 76 J-J 100,000. & Jan 1 1924
 3s 86 J-J 30,000. & July 1 1926
 3 1/2s 87 F-A 120,000. & Feb 1 1927
 3 1/2s 90 J-J 50,000. & Jan 1 1925
 3 1/2s 91 J-J 200,000. & July 1 1921
 3 1/2s 94 J-J 100,000. & July 1 '24 & '26
 3 1/2s 97 J-J 2,750. & Jan 1 1917
 3 1/2s 97 J-J 30,000. & Apr 1 1917
 3 1/2s 97 J-J 8,940. & Dec 1 1917
 3 1/2s 97 J-D 2,750. & Dec 1 1917

Schools.
 3 1/2s 00 F-A 25,000. Aug 1 '17-26
 4s 08 J-J 20,000. & July 1 1928
 4s 10 J-D 35,000. & June 1 '17-30
 4s 11 A-O 160,000. & Apr 15 1961
 (Subject to call Apr 15 1931.)
 4s 11 A-O 212,500. & Oct 1 1961
 (Subject to call after Oct 1 1931.)
 4 1/2s 12 F-A \$95,000. & Feb 15 1962
 (Subject to call Feb. 1 1932.)
 4s 12 A-O 43,900. & Apr 1 1962
 (Subject to call Apr 1 1932.)
 4 1/2s 12 J-D 60,000. & June 1 1962
 (Subject to call June 1 1932.)
 4s 12 J-J 130,000. & July 1 1962
 (Subject to call July 1 1932.)
 4s 12 J-D 67,900. & June 1 1962
 4 1/2s 12 A-O 188,800. & Oct 1 1962
 (Subject to call Oct 1 1932.)
 4 1/2s 12 J-D 944,740. & Dec 1 1962
 Subject to call Dec 1 1932.)
 4 1/2s 13 M-S 55,000. & May 1 1963
 (Subject to call May 1 1933.)
 4s 13 F-A 30,000. & Aug 1 1963

Grade Crossing Bonds.
 3 1/2s 97 F-A \$194,087. & Feb 1 1917
 3 1/2s 98 M-N 10,000. & Nov 2 '17-18
 3 1/2s 98 M-N 10,000. & Nov '17-18
 3 1/2s 99 M-S 15,000. & Mch '17-19
 3 1/2s 99 J-D 30,000. & Dec 1 '17-19
 3 1/2s 00 M-N 20,000. & May '17-20
 3 1/2s 00 M-N 40,000. & Nov 1 '17-20
 3 1/2s 02 F-A 60,000. & Feb 1 '17-22
 3 1/2s 02 J-D 45,000. & June 1 '17-22
 3 1/2s 02 A-O 30,000. & Apr 1 '17-22
 3 1/2s 03 M-S 53,000. & Mch 1 '17-23
 3 1/2s 04 M-S 60,000. & Mch 1 '17-24
 3 1/2s 04 A-O 60,000. & Oct 1 '17-24
 3 1/2s 06 F-A 300,000. & Aug 1 1926
 3 1/2s 07 M-S 100,000. & Sept 1 1927
 3 1/2s 07 F-A 50,000. & Aug 1 1927
 4s 08 J-D 200,000. & Dec 1 1928
 4s 09 F-A 300,000. & Aug 1 1929
 4s 10 J-D 200,000. & June 15 1930
 4s 11 A-O 200,000. & A&O 1 1931
 4 1/2s 12 F-A 200,000. & Feb 15 1932
 4s 12 A-O 120,000. & Apr 1 1932
 4 1/2s 12 J-D 200,000. & June 1 1932
 4 1/2s 12 A-O 500,000. & Oct 1 1932
 4 1/2s 13 M-N 300,000. & Nov 15 1933
 4 1/2s 14 M-S 1,500,000. & Mar 2 1934
 4s 14 J-J 8,000. & July 1 '17-24
 4 1/2s 14 J-J 1,350,000. & Nov 2 1934
 4 1/2s 15 A-O 399,000. & Apr 15 '17-35
 4 1/2s 15 J-D 570,000. &

BUFFALO (Continued).
 48 '11 A-O \$5,750 June 1 '17-'21
 48 '12 P-A 14,556 Feb 1 '17-'22
 48 '13 J 35,000 July 1 1931
 48 '14 P-A 250,000 Feb 15 1932
 48 '15 J 9,000 Dec 1 1923
 48 '16 P-A 50,000 May 1 1923
 48 '17 M-N 200,000 May 1 1933
 48 '18 A-O 101,810 Apr 1 1934
 48 '19 A-O 114,000 July 1 1934
 48 '20 J-J 28,800 Feb 1 '17-'20
 48 '21 J-J 208,879 July 1 '17-'35
 48 '22 A-O 190,000 Oct 1 '17-'35
 48 '23 J-D 63,269.62 Dec 1 '17-'35
 48 '24 A-O 43,423.20 Apr 1 '17-'35
 48 '25 J-D 108,000 June 15 '17-'35

Refunding School Bonds.
 48 '13 M-N \$255,000 Nov 15 '17-'35

Police & Fire Dept. Bonds.
 48 '12 A-O \$15,000 Apr 1 1932
 48 '13 J 150,000 July 1 1932
 48 '14 A-O 135,000 Oct 1 1932
 48 '15 A-O 80,000 Apr 15 1935
 48 '16 J-D 6,000 June 15 1936

Hertel Avenue Sewer.
 38 '87 P-A \$200,000 Aug 1 1917
City Hall & Co. Hall El. Light.
 48 '09 --- \$11,144.45 July 1 '17-'19

Ref. Buffalo Trunk Sewer.
 38 '87 P-A 5,000 Aug 1 1917
 38 '88 P-A 10,000 Aug 1 '17-'18
 38 '89 P-A 15,000 Aug 1 '17-'19
 38 '90 P-A 20,000 Aug 1 '17-'20

Water.
 34 '89 M-N \$225,000 May 1 1919
 34 '90 J-D 20,000 June 1 1917
 34 '91 M-S 26,250.00 Mch 1 '17-'23
 34 '92 M-S 316,666.73 July 1 '17-'35
 48 '07 J-D 500,000 June 1 1957
 48 '07 M-S 210,000 Sept 2 '17-'37

Bird Ave. Sewer Refunding.
 44 '13 M-N \$202,300.00 May 1 '17-'33

Bird Island Pier Wall.
 44 '14 M-N \$40,000.00 Nov 2 1944
 44 '15 A-O 45,000.00 Oct 1 '17-'40

Bailey Avenue Sewer.
 34 '88 J-J \$200,000 July 1 1918

Street-Cleaning and Garbage.
 44 '13 M-N \$150,000 Nov 15 1918

Playground Bonds.
 48 '09 P-A \$50,000 Aug 1 1929
 48 '11 A-O 50,000 Apr 1 1931
 48 '12 J-D 100,000 June 1 1932

Fire-Work Bonds.
 48 '08 P-A \$15,211.32 Aug 1 '17-'28

Chicago Fire Relief Fund.
 34 '87 A-O \$2,500.00 Oct 5 '1917

Elk St. Market Enlargement.
 34 '89 A-O \$80,000.00 Apr 1 1920

Certs. of Indebt. and Mthly. Local Work Bonds.
 48 --- \$1,974,102.41 --- Various

INT.—WHERE PAYABLE—Int. payable by City Comp. in Buffalo and by Hanover N. Bk., N. Y.
 TOT. DEBT. SINK. FDS., &c. ---
 Nov. 10 '15 June 30 '16
 Tot. bd. dt. \$37,057,059 \$39,945,271
 SINK. FUNDS. 4,244,426 4,342,218

Net debt. \$32,812,633 \$35,603,053
Water debt (incl. above) \$12,092,869
Water sk. fl. (incl. above) 556,259

ASSESSED VALUATION—
 1916 1914 1905
 R.E. 351939420 317189830 245813000
 Per* 33548180 29370960 20006700
 Tot. 390487600 346560790 265819700
 (Assessment nominal real val.)

Tax (p. M) 29.844 26.0938 19.50
 * Including special franchise valuation amounting (1916) to \$24,496,980

POPULATION.—in 1915, 454,630;
 1910, 423,715; in 1905, 376,587.

CAMBRIDGE.
 This village is in Washington Co. Inc. 1866. Pop'n 1915, 1,727.

Highway Bonds.
 48 '05 J-J \$32,400.00 July 1 '17-'43
 TOTAL DEBT Oct 7 1916 --- \$32,400
 Assessed val. (Real estate) --- 639,805
 1916 --- Total --- 796,580
 Vill. tax rate (per \$1,000) '16 '10-51
 INT. at Cambridge Val. Nat. Bk.

CANAJOHARIE.
 This village is in Montgomery Co. Inc. 1829. Population 1915, 2,474.

Sewer Bonds.
 31 '16 --- \$17,000 --- 1917-1927

Water-Works Bonds.
 48 '08 J-J \$120,000.00 Aug 1 '17-'40
 48 '08 --- 46,000 --- 1917-1939

Street Bonds.
 48 '05 J-J \$5,000 --- 1917-1921
 BOND. DEBT May 16 '16 \$198,300
 Assessed valuation 1916 --- 1,214,567
 Village tax (per \$1,000) 1916 \$21.00

CANANDAIGUA.
 This city is in Ontario Co. First Inc. 1815; as city April 28 1913. Population 1915, 7,501.

City Hall Bonds.
 58 '13 J-J \$16,000.00 Jan 1 '17-'32
 Pier bonds 48 --- \$14,000 ---

Street Bonds.
 31 '95 M-S \$10,000 --- Sept 1 1917
 31 '95 '04 M-S 100,000 --- Sept 1 '18-'27
 BOND. DEBT Oct 1916 --- \$140,000
 Tot. val. 16 (abt. 65% act.) 4,895,418
 Tax rate (per \$1,000) 1916 --- \$17.53
 * INT. payable at the County Nat. Bank, Canandaigua.

CANANDAIGUA UNION FREE SCHOOL DIST. NO. 1.
 48 '05 J-J \$52,000.00 Jan 1 1917-29
 BOND. DEBT Oct 9 1916 --- \$52,000
 Assessed valuation 1916 --- 4,995,912
 School tax (per \$1,000) '16 --- \$9.74 +
 INT. at U. S. Mtg. & Tr. Co., N. Y.

CANASTOTA.
 This village is in Madison County. Incorporated 1835. Pop'n '15, 3,849

Water Bonds.
 31 '80 J-J \$51,000 --- 1917-1933

Paving Bonds.
 44 '08 J-J 20,000 --- 1917-1936
 44 '08 M-S 22,000 --- 1917-1938
 58 '13 M-N 50,000 --- 1917-1942
 58 '15 M-N 10,000 --- 1917-1926
 TOTAL DEBT Oct 7 1916 --- \$158,000
 Water debt (included) --- 51,000
 Assess. val. real estate '16 1,156,225
 Total assess. val. 1916 --- 1,197,082
 Tax rate (per \$1,000) 1916 --- \$23.20

CARTHAGE.
 This village is in Jefferson County. Inc. 1869. Population 1915, 3,871.

Water Bonds.
 48 J-J \$50,000.00 July 1 1922
 48 '07 P-A 95,000.00 Feb '17-'35
 48 '07 F-A 58,800.00 May 1 '17-'38
 Paving notes --- \$6,000
 Subway notes --- 4,000
 TOTAL DEBT Sept 8 '16 --- \$221,941
 Assess. val. 16 (1/4 act.) 1,555,415
 Village tax (per \$1,000) 1916 --- \$18.50

CASTLETON.
 This village is in Rensselaer Co. Incorp. 1827. Pop'n 1915, 1,583.

Highway Bonds.
 58 --- \$10,500.00 Apr 1 '17-'37

Water Works Purchase Bonds.
 49 '08 J-A \$50,000.00 Oct 1 '18-'42
 TOTAL DEBT May 1916 --- \$61,000
 Assessed valuation 1915 --- 537,000
 Real value (est.) --- 1,250,000

CATSKILL VILLAGE.
 This village is in Greene Co. Inc. Mch. 14 1806. Pop'n 1915, 5,371.

Water Bonds.
 44 '16 J-J \$36,000 --- 1917-1928
 Village building bonds --- \$4,000
 BOND. DEBT Oct 1 1915 --- \$41,000
 Water debt (included) --- 67,000
 Assessed val. (Real estate) 2,224,850
 1915 --- Total --- 2,460,885
 Tax rate (per \$1,000) 1914 --- \$10.81
 INT. payable at Catskill Nat'l Bank.

CAZENOVIA VILLAGE.
 This village is in Madison County. Founded 1793. Incorp. in 1810.

Refunding Water Bonds.
 48 '13 M-N \$35,000.00 Part yearly

Refund. Water & Sewer.
 48 '13 --- \$29,000 --- \$1,000 yearly
 BOND. DEBT Apr 18 '16 --- \$65,000
 Water debt (included) --- 35,000
 Assess. val. 15 (2-3 act.) --- 1,231,690
 Village tax (per \$1,000) 1915 --- \$10.00
 Population 1910, 1,861; 1915, 1,928
 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 1915, 2,657.

Street-Impt. Bonds.
 44 '12 M-S \$30,000.00 Sept 1 '17-'31
 47 '06 J-J 30,000.00 Mar 1 '18-'32
 44 '15 M-S 34,000.00 Mar 1 '17-'33
 TOTAL DEBT Apr 26 '16 --- \$96,000
 Assessed valuation 1915 --- 1,460,919
 Tax rate (per \$1,000) 1915 --- \$15.00
 INT. at Bank of Long Island, Far Rockaway.

CHARLOTTE.—(See Rochester)

CHATHAM.
 This village is in Columbia Co. Incorp. 1870. Population, 2,389.

Water-Works-Purchase Bonds.
 44 '10 J-J \$81,000.00 Jan 1 '17-'43
 TOTAL DEBT Oct 7 1916 --- \$81,000
 Assessed valuation 1916 --- 1,624,185
 Tax rate (per \$1,000) 1916 --- \$5.905
 INT. payable at State Bank, Chat.

CHEEKTOWAGA.
 This town is in Erie County.

Sidewalk Bonds.
 58 '14 --- \$16,000.00 July 1 '17-'18
 6,000.00 --- July 1 1919

Sewer Bonds.
 58 '12 Apr \$57,600.00 Apr 1 '17-'42
 58 '13 A-O 13,800.00 Apr 1 '17-'29
 16,000.00 --- Apr 1 '19-'47
 58 '14 A-O 18,000.00 Apr 1 '25-'42
 TOT. DEBT May 7 1913 --- \$64,400
 Assessed valuation 1915 --- 5,694,838
 Tax rate (per \$1,000) '12 --- \$7.114
 Population 1910, 7,650; 1915, 9,405.

CHEMUNG COUNTY.
 Elmira is the county seat.

Hospital Bonds.
 48 '16 P-A \$7,000.00 Feb 1 1917
 10,000.00 --- Feb 1 '18-'27

Road Bonds.
 48 '06 Feb \$5,000.00 Feb 1 1917
 48 '08 P-A 28,000.00 Feb 1 '18-'20
 48 '08 P-A 5,000.00 --- Feb 1 1917
 48 '14 Feb 17,675.00 --- Feb 1 '20-'23
 48 '12 Feb 8,995.00 --- Feb 1 '20-'21
 48 '14 P-A 12,495.00 Feb 1 '23-'24
 18,000.00 --- Feb 1 '17-'22

48 '15 P-A 1,075.00 --- Feb 1 1923
 48 '16 Feb 5,000.00 --- Feb 1 1924
 5,000.00 --- Feb 1 1924
 GEN. CO. DT. Oct 1916 --- \$192,240
 Assess. val. 15 (abt. 4-5 act.) 37,399,428
 Pop'n 1910, 54,662; 1915, 59,017
 INT. at County Treasurer's office.

CHESTER.
 This village is in Orange Co. Inc. June 23 1893. Pop'n 1915, 1,280.

Impt. (Int. payable in Chester).
 44 '13 --- \$7,000 ---
 Water (Int. payable in Chester) ---
 48 '13 J-J \$45,000.00 --- 1917
 Roads (Int. payable in Chester) ---
 48 J-J 58,400.00 --- 1917-1928
 BOND. DEBT May 27 '14 --- \$64,800
 Water debt (included) --- 48,000
 Sinking fund --- 2,000
 Assess. val. 1914 (1/4 act.) --- 460,365
 Vill. tax (per \$1,000) 1915 --- \$10.85

CLIFTON SPRINGS.
 This village is in Ontario Co. Inc. Mch. 1 1873. Population 1915, 1,664.

Refunding Bonds.
 \$10,000.00 June 1 '17-'26
 15,000.00 June 1 '27-'36
 20,000.00 June 1 '37-'46

Electric Light Bonds.
 48 July \$12,000.00 --- Part yearly
 48 July 4,000.00 --- Part yearly
 TOTAL DEBT May 10 '16 \$70,500
 Sinking fund --- 5,000
 Assess. val. 1915 (abt. act.) 914,911
 Tax rate (per \$1,000) 1915 --- \$10.88
 INT. payable at Clifton Springs.

CLINTON COUNTY.
 Plattsburg is the county seat.

's '09 --- \$16,000.00 Mch 1 '17-'24

Refunding Bonds.
 48 '11 J-J \$2,000.00 Jan 2 '17-'39

Asylum-Building Bonds.
 48 '06 Dec \$60,000.00 --- Dec 1 1921

Funding Bonds.
 48 '12 J-J \$25,000.00 Jan 2 '17-'23
 BOND. DEBT Apr 2 '15 --- \$205,000
 Assess. val. 14 (1/4 act.) 9,882,708
 Pop'n 1910, 48,230; 1915, 47,561
 INT. at City Nat. Bk., Plattsburg.

COBLESKILL.
 The village is in Schoharie County. Inc. 1883. Population 1915, 2,362.

School Bonds (Dist. No. 1).
 58 '13 P-A \$64,200.00 Feb 1 '17-'52

Park Bonds.
 48 '07 P-A 59,000.00 Feb 1 '17-'25
 Street 3.95% (M-N) --- \$36,000
 TOT. BD. DT. Oct 28 '15 --- \$113,800
 Assessed valuation 1915 --- 1,703,120
 Total tax (per \$1,000) 1915 --- \$19.70
 INT. at Village Treasurer's office.

COHOES.
 This city is in Albany County. Inc. 1870. Pop'n 1915, 23,433.

Soldiers' Monument Bonds.
 48 '10 --- \$5,000.00 Nov 1 '17-'19

Cohoes-Lansingburg Bridge Purchase.
 48 '14 --- \$5,000.00 Dec 1 '17-'19

Public Improvement Bonds.
 48 '04 J-J \$10,000.00 --- Jan 1 1917
 48 '04 J-J 6,000.00 May 10 '17-'22
 34 '00 J-J 55,344.71 Jan 1 '26-'31
 34 '01 J-J 30,916.00 Jan 1 '23-'25
 34 '03 J-J 5,650.00 June 1 '17-'21
 34 '02 J-J 64,325.51 Jan 1 '19-'22
 34 '02 J-J 7,210.64 Jan 1 1918
 48 '05 M-N 19,619.74 May 10 '17-'23
 48 '05 J-J 5,733.54 Aug 20 '17-'23
 48 '14 --- 3,000.00 Aug 1 '17-'19
 48 '16 J-J 20,000.00 Apr 1 1917
 48 '16 J-J 9,500.00 Apr 1 '18-'26
 48 '16 J-J 1,777.79 Apr 1 1917

Grading Bonds.
 34 '00 J-J \$2,426.67 Jan 1 1937

School Bonds.
 34 '01 J-J \$40,000.00 --- Jan 1 1926

Fire Department Bonds.
 34 '02 J-J \$20,000.00 Jan 1 '21-'25
 48 '10 J-J 10,000.00 Aug 15 '17-'18
 1,000.00 --- Aug 15 1928

48 '14 J-J 18,000.00 July 1 '17-'34

Sewer Construction Bonds.
 34 '89 J-J \$15,680.64 Jan 1 '29-'31
 34 '89 J-J 40,245.88 Jan 1 '32-'39

City-Hall Bonds.
 48 --- Dec \$60,000.00 Dec 15 '17-'28

Deficiency Bonds.
 48 '16 J-J \$1,827.60 Jan 1 1917
 7,500.00 --- Jan 1 '18-'36

Water Bonds.
 48 '83 J-J \$65,000.00 July 1 1918
 (Subject to call July 1 1903.)
 48 '85 J-J 75,000.00 --- July 1 1920
 (Subject to call July 1 1905.)
 48 '88 J-J 14,000.00 --- July 1 1923
 48 '08 M-N 5,000.00 --- Nov 1 1918
 (10,000.00 Nov 1 '17-'19)
 20,000.00 Nov 1 '21-'22
 40,000.00 Nov 1 '23-'27
 48 '10 J-J 20,000.00 Aug 1 '15-'25
 120,000.00 --- Aug 1 '24-'25

Ontario St. Bridge Bonds.
 48 '08 J-J \$5,000.00 Jan 2 '17-'18
 BOND. DEBT Oct 31 '16 --- \$742,957
 Tot. assessed val. 1916 --- 12,418,738
 Total tax (per \$1,000) 1916 --- \$21.95
 INT. on 365,000 water 48 at Manufacturers' Bk., Cohoes; on \$7,210.64 imp. bonds of 1903, 1904 & 1905, fire dept. bonds of 1914 and water 48 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.
 48 '12 J-D \$56,000.00 June 1 '25-'30
 48 '16 M-S 113,000.00 Mar 1 '20-'31

Court-House Bonds.
 34 '02 M-S \$85,000.00 Mar 1 '17-'24

Highway Bonds (add'l).
 Assess. val. 15 (4-5 act.) 273,660
 Pop'n 1910, 4,658; 1915, 44,111
 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.

48 '08 Jan \$67,000.00 Jan 1 '17-'58

BOND. DEBT Oct 14 '18 --- \$67,000
 Assess. val. 15 (60% act.) 1,150,000
 School tax (per \$1,000) 1915 --- \$13.64
 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.
 48 J-J \$15,000.00 July 1 '47-'88

Water Bonds.
 48 J-J \$1,000.00 --- July 1 1946
 48 '07 A-O 50,000.00 Apr 1 '17-'21
 48 '07 A-O 75,000.00 --- \$10,000 y'ly

COENING (Continued).
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.
 4s J-J \$40,000 July 1 '49-'52
BOND. DEBT Oct 1916.—\$365,000
 Floating debt. —10,297
 Assessed val. (Real estate) 8,471,307
 1916. Total. —9,162,931
 City tax (per \$1,000) 1916. —12.61
 Population, city, 1915. —13,459

COENING SCHOOL DIST. NO. 9.
 4s g '86 Mch \$2,000. —1917
 4s '95 M-S 26,500. —1918-1931
 4s '99 Mch 30,000. —1932-1946
BOND. DEBT Oct 9 '16.—\$58,500
 Floating debt. —8,874
 Assessed val. (Real estate). 6,306,470
 1915. —6,555,286
 School tax (per \$1,000) 1916. —\$6.00
 Population in 1916 (est.). —10,000
 INTEREST on bonds of 1886 payable in Coenning, on bonds of 1895 in Cortland and on bonds of 1909 in N. Y.

COENING UNION FREE SCH. DIST. NO. 13.
 4s M-S \$8,000. Sept 1 '17-'24
 4s '08 M-S 56,000. Sept 1 '17-'50
BOND. DEBT April 1916.—\$66,500
 Assess. val. (15/80% act.) 2,604,640
 School tax (per \$1,000) 1915. —\$11.44
 Population in 1915 (est.). —6,300
 INT. on \$8,000 bonds payable in N. Y. City; on \$56,500 at First Nat. Bank of New York.

CORNWALL-ON-HUDSON
 A village in Orange County, Inc. 1884. Population 1915, 2,240.
Reservoir Construction Bonds.
 4 1/2s '12 F-A \$30,000. Feb 1 '17-'31
Refunding Water Bonds.
 5s '15 F-A \$50,000. —Aug 2 1930
Fire Department Equipment.
 5s '15 J-J \$5,000. July 1 '17-'21
Sidewalk Construction Bonds.
 5s '15 J-J \$9,000. July 1 '17-'25
Fire House Bonds.
 5s '02 \$1,750. Sept 1 '17-'21
BOND. DEBT Feb 26 '16.—\$92,000
 Assessed valuation 1915. —1,255,505
 Tax rate (per \$1,000) 1915. —\$13.40
 INT. payable at Vil. Treas. office.

CORTLAND.
 This city is in Cortland Co. Inc. Mar. 1 1900. Pop'n 1915, 12,367.
 4s '16 A-O \$109,000. —1936
Fire Station Bonds.
 4 1/2s '15 J-J \$52,000. June 30 1935
Sewer Bonds.
 4s '09 A-O \$13,500. —Apr 1 1929
 4 1/2s '15 J-J \$16,000. —June 30 1935
Paving Bonds.
 4s Oct \$4,000. —Oct 1917-'18
 4s J-J 35,514.16. July 1 1921
 4s July 50,000. —1917-1926
 4s '07 J-J 50,000. —1917-1926
 4s '09 A-O 15,500. —Apr 1 '18-'20
 4s '09 A-O 10,500. —Apr 1 1922
 4s '09 July 6,000. July 1 '17-'19
 4 1/2s '15 J-J 7,839.41. June 30 1935
Water-Works Purchase Bonds.
 4s '10 J-J \$264,000. —1930 & 1940
Refunding Bonds.
 4s '05 A-O \$60,000. —1925
Paving and School Bonds.
 4s '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 Apr 1916.—\$800,571
 Assessed val. (real estate) 8,116,521
 ation 1915. (total) —9,579,136
 Total tax (per \$1,000) 1915. —\$21.80
 INT. payable in N. Y. exchange.

CORTLANDT UNION FREE SCH. DIST. NO. 7.
 This district is in Westchester Co.
 4.10s J-J \$85,000. —Jan 1 '17-'61
 3.95s J-J 50,000. —
 3.05s J-J 19,000. —1917
 3 1/2s J-J 12,000. —1926-1930
 5s J-J 250. —1917
 4 1/2s '35 J-D 7,000. Dec 1 '17-'30
TOT. DEBT Oct 9 '16.—\$155,750
 Sinking fund. —5,750
 Assess. val. 1916. —4,431,627
 School tax (per \$1,000) 1916 \$11.95 +
 Population in 1913 (est) —8,300
 INT. at Peekskill Sav. Bank.

CORTLANDT UNION FREE SCH. DIST. NO. 8.
 This district is in Westchester Co.
 4.35s '07 e-a \$3,000. —Jan 1 '17-'31
 4.35s '07 J-D 10,000. —Oct 1 '33-'37
 3 1/2s '02 J-J 7,000. —1917-1923
 4.45s J-J 7,000. —Part yearly
 4 1/2s '12 J-J 70,000. —Jan 1 '27-'49
 4.95s '13 J-J 5,000. —1923-1934
BOND. DEBT Oct 1 1916.—\$131,000
 Assess. val. (60% act.) 3,745,100
 School tax (per \$1,000) 1916. —\$10.00
 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 \$1.3%.
Road Bonds.
 4 1/2s '10 Mch \$5,572. —Mch 1 '17-'22
Refunding Bonds.
 3 1/2s Mch \$10,000. —Sept 1 '17-'18
BOND. DEBT Apr 1915.—\$30,000
 Assess. val. (14/90% act.) 1,751,700
 Tax rate (per \$1,000) 1914. —6.75
 Population 1910, 3,155; 1915, 3,268
 INT. at Cortland Sav. Bank.

CRONON-ON-HUDSON.
 This village is in Westchester Co. Inc. 1898. Pop'n 1915, 2,243.
Water-Works Bonds.
 4 1/2s --- \$63,000. —Oct 1 '17-'34

BOND. DEBT Apr 8 1916.—\$66,350
 Assessed val. 1915. —1,238,101
 Total tax (per \$1,000) 1915. —\$11.31

CRONON UNION FREE S. D. NO. 2. Pop'n '15 (est.) 2,100.
 4 1/2s '07 Jan \$27,500. Jan 1 '17-'27
 4.40s '08 Jan 39,000. —
 (54,000 grly. beginning Jan 1 1928.)
 4 1/2s '09 Jan 13,500. —Jan 1 '17-'25
TOTAL DEBT May 6 '16.—\$80,000
 Assess. val. '15 (abt. act.) 2,579,333
 Tax rate (per \$1,000) 1915. —\$8.72 +
 INT. on 4 1/2s at Peekskill Sav. Bk.; on 4.40s at Home Sav. Bk. in Albany; on 4 1/2s at People's Sav. Bk., Yonkers.

DANVILLE.
 This village is in Livingston Co. Incorp. 1845. Population '15, 4,018.
Paving Bonds.
 5s '12 J-D \$36,800. —Dec 1 '17-'33
 4 1/2s '16 M-N 5,400. —May 1 '17-'21
Water Bonds.
 4 1/2s '96 --- \$31,040. Sept 1 '17-'24
 3 1/2s '00 --- 3,000. Aug 1 '17-'22
Sewer Bonds.
 3.05s '04 A-O \$63,700. Oct 1 '17-'29
BOND. DEBT Nov 19 '14.—\$154,400
 Assess. val. '14 (3/4 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 were issued, that city is jointly responsible for the payment of same.
Refunding Railroad Bonds.
 3 1/2s '12 A-O \$109,000. Feb 27-'29
BOND. DEBT Oct 1915.—\$109,000
 Assess. val. (15/44% act.) —725,970
 Tax rate (per \$1,000) 1915. —\$18.50
 Population 1910, 1,696; 1915, 1,753
 INT. at Nat. Bank of Port Jervis

DEER PARK UNION FREE S. D. NO. 1. Pop'n '13 (est.) 10,500.
 4 1/2s '11 A-O \$48,000. —Apr 1 '17-'40
 4 1/2s '10 A-O 28,800. —Oct 1 '17-'40
TOTAL DEBT Oct 9 1916.—\$77,000
 Assessed val. (Real estate) 2,531,078
 ation 1916. (Total) —2,634,000
 School tax (per \$1,000) 1916. —\$19.40
 INT. payable at First Nat. Bank of Port Jervis in N. Y. exchange.

DELHI, TOWN.
 A town in Delaware County, Inc. Mch. 1821. Population '15, 2,852.
Refunding Bonds.
 4 1/2s '15 May \$98,000. —May 1 '17-'40
 (See V. 100, p. 1017 for maturity.)
BOND. DEBT Oct 1916.—\$98,000
 Assess. val. '14 (real est.) —1,115,100
 Total assess. val. 1914. —1,372,714
 Total tax (per \$1,000) 1913. —\$21.87
 INT. at Delaware Nat. Bk., Delhi

DELHI UNION FREE SCHOOL DISTRICT NO. 16.
 This district is in Delaware Co.
 5s '11 M-S \$52,500. Sept 15 '17-'47
BOND. DEBT Oct 9 1916.—\$52,500
 Assess. val. real estate —671,250
 Total assess. val. 1916. —723,845
 Tax rate (per \$1,000) 1916. —\$18.19
 INT. at Delaware Nat. Bank in N. Y. Exchange.

DEPEX.
 This village is in Erie County. Incorp. 1894. Popula. 1915, 4,932.
Village-Hall Bonds.
 4.40s '12 J-J \$20,000. Jan 15 '17-'32
Sewer Bonds.
 4.40s '09 M-N \$65,000. —Nov 1 '16-'34
Improvement Bonds.
 4s '06 J-D \$9,000. —June 30 '17-'21
 4.60s '15 A-O \$7,700. —Oct 1 '17-'25
BOND. DEBT Aug 1 1916.—\$145,000
 Sinking funds. —15,550
 Assessed valuation 1916. —2,795,965
 VU. tax rate (per \$1,000) '16 \$21.39 +

DOBBS FERRY.
 This village is in Westchester Co. Inc. 1873. Population 1915, 4,030.
Street Bonds.
 4s '09 J-J \$36,000. —July 1 '17-'34
 4s '09 J-J 8,500. —July 1 '17-'33
 4.40s '15 F-A 145,000. —Aug 1 '17-'44
Public Park Bonds.
 4s '09 J-J \$8,000. —July 1 '17-'25
Livingston Avenue Bonds.
 4s '09 J-J \$3,000. —July 1 '17-'22
Fire Department Bonds.
 4s '09 J-J \$3,800. —July 1 '17-'33
Sidewalk Bonds.
 4s '09 J-J \$15,000. —July 1 '17-'31
TOTAL DEBT May 17 '16.—\$185,500
 Assessed valuation 1915. —5,697,272
 Tax rate (per \$1,000) 1915. —\$11.53
 INT. payable at Tarrytown Bank

DOLGEVILLE.
 This village is in Herkimer and Fulton counties. Inc. Mch. 17 1891.
Fire-Alarm & Sewer Bonds.
 4.20s '11 June \$7,500. —
 4 1/2s '13 Mar 1,300. —1917-1929
Water Bonds.
 4s '11 C-O \$4,000. —Apr 20 '17-'20
 3 1/2s J-J 35,000. —1923
Sewer Bonds.
 3.90s J-J \$27,000. —July 1 '17-'34
Paving Bonds.
 4s '10 M-S \$13,000. —Sept 1 '17-'30
 4 1/2s '16 J-J 22,000. —July 1 '17-'31
 4 1/2s '16 J-J 21,000. —July 1 '17-'30
 4 1/2s '16 J-J 1,000. —July 1 1931
BOND. DEBT Nov 1916.—\$39,000
 Oct. 13 '16 (Other purp.) 70,900
 Sinking funds. —5,592
 Assessed val. (Real estate) 1,438,156
 1916. —1,544,106
 City tax (per \$1,000) 1916. —\$13.65
 Population in 1915. —3,326
 INT. on 4s at the Amer. Exchange Bank; on 3 1/2s by State Comptroller.

DUNKIRK.
 This city is in Chautauque County Inc. 1885. Population '15, 17,870.
 4 1/2s '16 --- 60,000. —1917-1928

Public Dock Bonds.
 5s '15 --- \$100,000. —June 1 '25-'44
Deficiency bonds 1913.—\$15,000
Water Bonds.
 3 1/2s A-O \$28,000. —Oct 1 '17-'20
 Gen. B.D. DT. Nov 1915. —\$108,000
 Assessment debt. —113,713
 Water debt. —41,000
 Floating debt. —22,500
TOTAL DEBT Nov 1915.—\$284,214
 Assess. val. (1/4 act.) —9,660,806
 Total tax (per \$1,000) 1915. —\$20.30
 INT. at Merchants' Nat. Bank of Dunkirk and Treasurer's office.

DUNKIRK SCHOOL DISTRICT.
 4s '08 M-S \$80,000. —Jan 1 '17-'24
 4s '08 J-J 13,000. —Jan 1 '17-'18
 4s '08 J-J 13,000. —Jan 1 '19-'22
 3 1/2s '00 J-J 16,000. —Jan 1 '22-'25
 4s '05 J-J 16,000. —Jan 1 '17-'24
 4s '14 A-O 45,000. —Jan 1 '17-'25
BOND. DEBT Oct 1916.—\$178,000
 Assessed val. (Real estate) —9,173,600
 1916. —9,842,180
 School tax (per \$1,000) 1915. —\$10.56
 Population in 1915 (est.) —18,000
 INT. at Lake Shore Bk., Dunkirk.

DUTCHESS COUNTY.
 Poughkeepsie is the county seat.
Court-House and Jail Bonds.
 3 1/2s J-J \$90,000. —Jan 2 '17-'31
 1,000. —Jan 2 1932
 3 1/2s J-J 59,000. —Jan 2 1928
County House Bonds.
 3 1/2s J-J \$27,500. —Jan 2 '17-'28
BOND. DEBT Nov 1916.—\$177,500
 Assess. val. 15 (85% act.) 74,967,014
 Pop'n 1910, 87,661; 1915, 91,044
 INT. payable at Co. Treas. office

EAST AUREOA.
 This village is in Erie County. Incorp. 1849. Population '15, 3,445.
Street Improvement Bonds.
 4 1/2s '15 A-O \$32,500. —Oct 1 '17-'20
Water-Ext. Bonds.
 5s '13 J-J \$16,000. —July 1 '17-'32
Sewer Bonds.
 4.30s '11 J-J \$99,000. —July 1 '17-'40
 4.30s '11 F-A 6,500. —Aug 1 '17-'29
Water Refunding Bonds.
 4.35s '11 J-J \$48,000. —Jan 1 '17-'40
BOND. DEBT (For water) —\$64,000
 Oct. 10 1916. (Other purp.) 138,000
 Floating debt. —28,750
 Assessed val. '16 (3/4 act.) —2,057,755
 Village tax rate (per \$1,000) '15 \$12.10
 INT. direct to holders of bonds.

EASTCHESTER.
 This town (P. O. Truckee) is in Westchester Co. Pop'n 15, 7,558.
Fire-Engine Bonds.
 4 1/2s --- \$8,000. —Jan 1 1922
 4 1/2s --- 5,000. —Mar 1 1928
Ditch and Drain Bonds.
 3.95s '09 F-A \$57,000. —Feb 1 '17-'35
Grade Crossing Elim. Bonds.
 4 1/2s --- \$15,101. —Jan 1 '40-'55
Bridge Bonds.
 4.70s --- \$9,000. —July 1 '23-'31
 5s --- 4,750. —July 1 '23-'32
Highway Bonds.
 4s semi-ann \$9,000. —Dec 1 '27-'28
 4s --- 9,000. —Dec 1 '29-'30
 5s '07 J-D 5,000. —Dec 1 '17-'21
 4s semi-ann 4,800. —Apr 1 1917
 4s semi-ann \$73,200. —Feb 1 1918
 (\$5,000 yearly beginning in 1918.)
 4 1/2s --- 5,000. —Mch 1 '17-'21
 4 1/2s '07 J-D 11,832. —Mar 1 '27-'28
 4 1/2s --- 70,000. —Jan 1 '27-'39
 4s --- 9,000. —Dec 1 '29-'30
 4 1/2s --- 16,000. —Aug 1 '26-'41
 4 1/2s --- 30,500. —Aug 1 1942
 4 1/2s --- 5,000. —Apr 1 1923
 4.60s --- 16,500. —Apr 1 '28-'43
Sewer Bonds.
 5 1/2s --- \$105,000. —Jan 1 '17-'37
 4.60s --- 125,000. —Jan 1 '30-'63
 4.60s --- 1,080. —Jan 1 '17-'34
 4.60s --- 1,680. —Jan 1 '36-'63
Refunding Sewer Bonds.
 5s --- \$1,000. —Jan 1 '17-'18
 5 1/2s --- 5,000. —Jan 1 '31-'35
Tax-Map Bonds.
 5 1/2s --- \$3,500. —Oct 1 '18-'24
BOND. DEBT Jan 1 1915.—\$635,354
 Assess. val. '15 real est. —8,020,792
 INT. on bonds due 1927 and 1928 at office of State Comptroller; on \$9,000 issue, due 1929 and 1930, at the Western Sav. Bank; on the ditch and drain bonds at the First Nat. Bank of Mt. Vernon; other loans at Mt. Vernon Trust Co.

EASTHAMPTON.
 This town is in Suffolk County.
Highway Bonds.
 4s '06 M-S \$50,000. —Mch 1 '17-'26
BOND. DEBT Dec 1915.—\$50,000
 Total assessed val. 1915. —5,312,145
 Tax rate (per \$1,000) 1915. —\$17.72
 Population 1910, 4,722; 1915, 5,164
 INT. at Easthampton Nat. Bank.

EAST ROCHESTER.
 This village is in Monroe County Inc. 1906. Population 1915, 3,471.
Street Bonds.
 4.20s '16 M-S \$11,000. —Mar 1 '17-'27
 600. —Mar 1 1928
 4.20s '16 M-S 15,000. —Mar 1 '17-'31
 400. —Mar 1 1932
 4.70s '15 M-S \$34,200. —\$4,500 yearly
Water-Plant Purchase.
 4s '09 J-J \$3,000. —Jan 1 '17-'38
 4s '09 J-J 2,200. —1917-1938
Sewer Bonds.
 4.10s '09 J-J \$30,800. —Jan 1 '17-'38
 4.70s '15 M-S 5,360. —\$260 yearly
BOND. DEBT Oct 19 1916.—\$185,720
 Assessed val. (1/2 act.) '16. —2,006,860
 Village tax (per \$1,000) '16. —\$11.60
 INTEREST payable at the Nat. Bank of Commerce in Rochester.

EAST SYRACUSE.
 This village is in Onondaga County Inc. 1881. Population '15, 3,839.

Sewer Bonds.
 4 1/2s '03 July \$32,500. —Part yearly
 3.85s '05 July 18,000. —Part yearly
 4.65s '07 July 7,000. —Part yearly
Water Bonds.
 4 1/2s '13 J-D \$65,000. —Part yearly
 5s J-D 10,000. —Part yearly
 4 1/2s '14 M-N 13,000. —Part yearly
BOND. DEBT Oct 30 '16.—\$145,500
 Water debt (incl.) —88,000
 Assessed val. (Real estate) —1,434,905
 '16 (1/4 act.) (Total) —1,506,335
 Total tax (per \$1,000) 1916. —\$18.20
 INT. at Trust & Deposit Co. of Onondaga, Syracuse.

ELMIRA.
 County seat of Cheung County. Inc. 1864. Pop'n '15, 40,093.

Mayor's Notes.
 4 1/2s '12 --- \$18,000. —July 1 '17-'22
 4 1/2s '16 --- 10,000. —1917-1918
Redemption Bonds.
 3 1/2s '98 A-O \$11,000. —Oct 1 '17-'27
 3 1/2s '92 J-J 120,000. —July 1 '17-'28
 3 1/2s '01 M-S 12,000. —Sept 1 '17-'28
 3 1/2s '02 J-J 5,000. —July 1 '17-'20
 4s '03 J-J 7,500. —July 1 '17-'23
 4s '05 M-S 16,000. —Sept 1 '17-'32
 4s '06 M-S 28,000. —Sept 1 '17-'32
Bridge Bonds.
 3 1/2s '95 A-O \$115,000. —Oct 1 '22-'25
 4s '06 M-S 55,000. —Sept 1 1935
City-Hall Bonds.
 3 1/2s '95 A-O \$75,000. —Oct 1 '25-'28
 3 1/2s '96 M-S 16,000. —Sept 1 '29-'31
School Bonds.
 3 1/2s '01 M-S \$25,000. —Sept 1 1926
 4 1/2s '11 J-D 40,000. —June 1 '17-'20
 4 1/2s '12 M-S 67,000. —Feb 1 '21-'29
 (Vr. amts. yrly; V. 95, p. 435.)
 4 1/2s '13 M-S 25,000. —Mar 1 '29-'34
 2,000. —Sept 1 '17-'18
 4 1/2s '16 M-S 21,000. —Sept 1 '16-'25
 2,000. —Sept 1 1927

Pavement Bonds.
 3 1/2s '95 M-S \$40,000. —Nov 15 '28-'29
 4 1/2s '96 M-S 20,000. —Sept 1 1931
 4s '96 M-S 30,000. —Nov 1 1932
 4 1/2s '13 M-S 125,500. —Sept 1 '17-'33
 4 1/2s '14 A-O 55,000. —Apr 1 '17-'27
 4s '16 J-D 200,000. —June 1 '17-'36
Park Bonds.
 3 1/2s '01 M-S \$18,000. —Sept 1 1926
Flotting Debt Bonds.
 3 1/2s '01 J-J \$98,000. —July 16 1930
Water-Works Purchase Bonds.
 4 1/2s '15A-O \$1,450,000. —Apr 1 '17-'45
 (See V. 100, p. 1018, for maturity.)
BOND. DEBT Oct 1 '16.—\$2,739,000
 Assessed val. (Real estate) —20,769,165
 ation 1916. (Total) —32,811,036
 City tax (per \$1,000) 1916. —\$13.08
 INTEREST at City Chamberlain's office; in N. Y. exchange; on 1916 pavement bonds at the Chemung Canal Trust Co., Elmira; or at the Importers' & Traders' Nat. Bank, N. Y.

ERIE COUNTY.
 County seat is Buffalo.
Road Bonds.
 3 1/2s '02 M-N \$21,000. —July 1 '17-'22
 4s '07 J-D 210,000. —June 1 '20-'54
 4s '08 J-J 275,000. —July 1 '17-'34
 4 '09 J-D 117,000. —July 1 '24-'35
 4 1/2s '10 J-J 220,000. —July 1 '17-'36
 (See V. 91, p. 167, for maturity.)
 4 1/2s '11 A-O 235,000. —Oct 1 '17-'32
 3.95s --- 280,000. —1946
Armory Bonds.
 3 1/2s '05 M-N \$45,000. —Nov 1 '17-'20
 4s '07 A-O 250,000. —Apr 1 '20-'29
BOND. DEBT Nov 1 '16.—\$1,648,000
 Assessed val. (Real est.) 416,679,235
 ation 1916. (Total) —457,503,283
 Population in 1915. —571,897
 INT. at Co. Treas. office.

FAIRPORT.
 This village is in Monroe County. Inc. 1867. Pop'n, 1915, 3,556.
Water Bonds.
 4s --- \$43,000. —1923
Light Bonds.
 3.40s --- \$8,000. —\$1,000 yrly
Sewer Bonds.
 5s g '13 July \$36,333. —July 1 '17-'43
TOTAL DEBT Apr 8 '16.—\$89,333
 Water debt (incl.) —43,000
 Floating debt. —14,000
 Assessed valuation 1915. —1,938,402
 Tax rate (per \$1,000) 1915. —\$10.37
 INT. at office of D. C. Becker, Fairport.

FALLSBURGH.
 This town is in Sullivan County.
Railroad-Aid Bonds Refunded.
 4s J-J \$28,000. —\$1,000 yly aft. 1921
 5s --- 35,000. —\$4,000 yly
Highway Bonds.
 5s --- \$2,000. —

FORT EDWARD (Continued).
Paving Bonds.
 5s '08 J-J \$17,000 July 1 '17-'23
 4.00s 12-J 16,510.55 Sept 1 '17-'23
BOND, DEBT Oct 20 '15.—\$120,541
 Water debt (included) 73,000
 Assess. val. '15 real estate 1,225,657
 INT. at Ft. Edward Nat. Bank.

FORT PLAIN.
 This village is in Montgomery Co. Inc. 1832. Population 1915, 2,923.
Water Bonds.
 3 1/2s '02 July \$10,000 July 1 '17-'26
 3.00s Sept 7,000 Sept 1 '17-'23
 4.80s 13 M-S 12,000 Mar 18 1918
Refunding Water Bonds.
 4.80s 15-J-D \$23,000 1917-1937
Street Paving Bonds.
 4 1/2s A-O \$21,000 1917-1937
BOND, DEBT Water \$59,000
 Oct. 11 1916 Paving 21,000
 Assessed val., real estate 161,336,738
 Total assess. val. 1916 1,556,261
 Tax rate (per \$1,000) 1916 .—\$10.76
 INT. is payable on \$21,000 paving bonds at First Nat. Bank, St. Johnsville; on \$10,000 water bonds 1917-1926 at Albany Co. Sav. Bank; on \$7,000 water bonds at Oneida Co. Sav. Bank; on \$12,000 due 1918 at Albany City Sav. Institution, Albany

FRANKFORT.
 This village is in Herkimer County. Inc. 1822. Population 1915, 4,213.
Street Bonds.
 5s Sept \$13,000 Sept 1 '17-'21
 5s '16 Sept 3,300 Sept 1 '17-'18
Water Bonds. (Int. at Albany.)
 3.50s Nov \$53,000 1915—1923
Sewer Bonds.
 4.30s 11 Sept \$58,000 Sept 1 '17-'43
 4.95s 13 Sept 18,000 Sept 1 '17-'43
 4.55s 10 Sept 5,500 Sept 1 '18-'20
BOND, DEBT Apr 8 '16.—\$154,800
 Water debt (incl.) 53,000
 Assess. val. '15 (85% act.) 1,545,911
 Tax rate (per \$1,000) 1915 .—\$10.00

FRANKFORT UNION FREE SCH. DIST. NO. 9.
 4 1/2s \$6,500, assum. by N. Y. C. R.R.
 4.95s 13 Jan \$43,500 1917-1943
TOTAL DEBT Oct 26 '16.—\$50,000
 Assess. val. '15-'17, real est. 1,060,152
 Tax rate (per \$1,000) '16-'17 .—\$11.50

FRANKLIN COUNTY.
 Malone is the county seat.
Road Bonds.
 4 1/2s M-S \$40,000, Mech 1 '21-'60
 4 1/2s 12 Apr 33,000 Apr 1 '17-'41
 4 1/2s 13 M-S 80,000, Mech 1 '17-'24
BOND, DEBT Oct 9 1916.—\$513,000
 Assess. val. '15 real estate 12,433,266
 Total assess. val. 1915 .—13,201,055
 Tax rate (per \$1,000) 1915 .—\$18.20
 Pop'n 1910, 45,717; 1915, 46,181
 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 Chautauque Co. Inc. 1829. Population 1915, 5,328.
Water Bonds.
 4s F-A \$40,000, Aug 1 '17-'22
School Bonds.
 4s J-D \$10,000 1917-1935
Street Bonds.
 4 1/2s '09 F-A \$24,000 1917-1920
 5s '10 F-A 6,000, Aug 1 '17-'20
 4.80s '13 J-J 11,700, July 1 '17-'23
 4.60s 15-M-S 16,200, Sept 1 '17-'25
Electric-Light Bonds.
 4s '06 J-J 32,000, July 1 '17-'18
BOND, DEBT Oct 1916.—\$113,560
 Water debt (included) 35,000
 Sinking funds 21,000
 Assess. val. '16 (40% act.) 2,175,116
 Village tax (per \$1,000) 1916 .—\$10.00
 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 1915, 7,463.
Light Bonds.
 4.10s 09-J \$11,000 July 1 '17-'28
 4.4s 11 J-J 9,000 July 1 '17-'25
 3.45s 3,500 July 1 '17-'24
 5.00s 5,000 July 1 '17-'23
 4.45s 12-M-S 14,000 July 1 '17-'20
Fire-Apparatus Bonds.
 4 1/2s 11 J-J 55,500 July 1 '17-'27
 4s 1,850 July 1 '17-'27
Road Bonds.
 4 1/2s 11 J-J \$46,000 July 1 '17-'39
 4.45s 12-M-S 15,000 July 1 '17-'31
Water Bonds.
 4.10s 09-J-J \$6,000 July 1 '17-'23
 4.4s 11 J-J 8,000 July 1 '17-'25
 4.45s 12-M-S 4,000 July 1 '17-'20
 4s 1.125 July 1 '17-'19
 4s 52,500 Jan 1 1919
BOND, DEBT May 1916.—\$194,000
 Assessed valuation 1915 .—5,224,188
 Tax rate (per \$1,000) 1915 .—\$11.50
 INTEREST payable at Freeport.

FULTON.
 This city (incorp. in 1902) is in Oswego County and includes the old villages of Fulton and Oswego Falls.
Sewer Refunding Bonds.
 4 1/2s 16 F-A \$67,500 .—\$3,000 yearly beginning Feb 1 1918
Deficiency Bonds.
 4 1/2s 16 J-J \$15,000
 4 1/2s 16 M-S 15,000 Sept 1 '17-'26
Sewer Bonds.
 4s '05 J-J \$5,000 Jan 1 1935
 4s '05 J-J 15,000 Jan '20-'25 & 30
 4s '06 J-J 5,000 Jan 1 1936
 4s '06 J-J 6,000 Jan 1 '18 & '23
 4s '06 J-J 6,000 Jan '28 & '33
 4s '09 A-O 3,500 Apr 1 '17-'35
 4.35s 10-J-J 20,000 Jan 1 '30-'39
 4 1/2s 11 F-A 15,000 Aug 15 '17-'31
Stand Pipe Constr. Bonds.
 4 1/2s 13 A-O \$21,000 Oct 1 '17-'23

Bridge Bonds.
 4.30s 11-M-N \$85,500 Nov 5 '17-'41
 4.70s 13A-O 18,525.57 Oct 15 '23-'40
Water Bonds.
 3.40s J-D \$14,000 June 1 '17-'29
 4.45s 12A-O 20,000 Oct 25 '17-'32
Street Improvement.
 4s '09 M-N \$34,000 May 1 '19-'35
 4 1/2s 13-M-N \$50,806.23 May 1 '31-'43
 4 1/2s 15 J-J 45,000 July 1 '17-'25
School Bonds.
 4s M-N \$4,400 June 1 '17-'20
 4 1/2s 12 22,000 Oct 1 '20-'41
 4 1/2s 14 J-J 23,100 July 1 1943
BOND, DEBT Aug 1916.—\$535,464
 Assess. val. 38,193
 Other debt, real estate 6,140,897
 Total tax (per \$1,000) '15 \$32.98 and \$35.40
 Pop'n 1910, 10,480; 1915, 11,138
 * Excl. of \$50,000 water bonds issued since 1910.

INTEREST on sewer bonds of 1900 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 \$70,000 Feb 10 '20-'26
 5s '12 J-D 21,000 June 1 '17-'19
 4.35s 15 F-A 50,000 Feb 10 '27-'36
Hospital Bonds.
 5s '13 J-D 89,000 Dec 15 '17-'19
BOND, DEBT Oct 1915.—\$110,000
 Total assesses val. 1914 .—17,302,397
 Population in 1915 .—45,825
 INT. at People's Bk., Johnstown.

GEDDES.
 A town (P. O. Solvay) in Onondaga Co. Population in 1915, 6,739.
 4 1/2s 12 F-A \$59,350 Feb 1 '17-'34
Bridge St. Exten. Bonds.
 5s '13 F-A \$2,000 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) 1915 .—\$8.10
 INT. at Chase Nat. Bk., N. Y.

GEDDES UN. FR. SCH. DIS. NO. 2
 A district (P. O. Solvay) in Onondaga County. Pop. 1913 (est.), 6,000.
 4 1/2s J-D \$31,000 .—\$2,000 y'ly
 4 1/2s 12 A-O 140,000 Oct 1 '17-'38
 4 1/2s 13 A-O 57,000 Oct 1 '17-'35
 4 1/2s 14 15,000 Oct 1 '35-'38
TOTAL DEBT May 15 '16.—\$257,000
 Assessed val. 1915 (est.) 6,953,670
 Tax rate (per \$1,000) '15 (est.) \$9.87
 INT. on the \$54,000 4 1/2s at Syracuse Trust Co., on others at Chase Nat. Bank, N. Y.

GENESE.
 This village is in Livingston Co. Inc. 1872. Population in 1915, 2,253.
Water Bonds.
 3 1/2s July \$25,000 June 1 1917
 4.60s 12 July 2,000 1917
Town-Hall Building Bonds.
 4 1/2s '07 July \$11,000 July 1 '17-'27
Paving Bonds.
 4 1/2s 11 Oct 88,000 Oct 1 '17-'21
BOND, DEBT Oct 12 1916.—\$46,000
 Water debt (included) 27,000
 Assessed val. '16/real est. 1,343,160
 (85% actual) total .—2,129,517
 Total tax rate (per \$1,000) '16 .—\$10.02

GENEVA.
 This city is in Ontario County. Inc. Jan. 1 '98. Popula. 15,13,232.
Impt. Bonds.
 4 1/2s 16 s-an \$45,000 1917-1934
 4 1/2s 16 s-an 26,184 1921
Refunding Bonds.
 5s '14 77,000 1917-1930
Special Appropriation Bonds.
 4 1/2s 12 A-O \$4,500 1925-1929
Public Impt. Bonds.
 4 1/2s 12 A-O 800 1919 & '22
Local Impt. Bonds.
 5s '15 87,200 Apr 1 '17-'25
Street Bonds.
 3 1/2s '09 A-O \$7,500 Apr 1 '17-'19
 3 1/2s '00 A-O 11,400 Apr 1 '17-'20
 3 1/2s '01 A-O 4,375 Apr 1 '17-'21
 3 1/2s '02 A-O 11,000 Apr 1 '17-'22
 4s '03 A-O 9,450 Apr 1 '17-'23
 4s '04 A-O 13,000 Apr 1 '17-'24
 4s '05 A-O 9,000 Apr 1 '17-'25
 4s '06 A-O 39,000 Apr 1 '17-'29
 s '09-10 48,000 '75
Fire-Department Bonds.
 4s '06 A-O \$1,000 Apr 1 1917
 5s '15 A-O 17,500 Apr 1 '17-'34
Park Bonds.
 5s '15 A-O \$1,422 Apr 1 '17-'34
Lake Front Bonds.
 4 1/2s 11 \$14,000
City-Hall Bonds.
 4s '09 A-O \$2,000 Apr 1 1917
 5s '13 A-O 68,000 1917-1933
Water Bonds.
 4s '06 A-O \$140,000 Oct 26 1926
 4 1/2s 11 A-O 112,000 Apr 1 '19-'31
 4 1/2s 11 A-O 18,500
 T.O.T. Bd. Dt. Jan 1 1913 .—\$881,764
 Sinking fund 57,536
 Assessed valuation 1914 .—10,246,329
 Tax rate (per \$1,000) 1914 .—\$10.60
 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.
 4 1/2s J-J \$17,500 .—\$2,500 yearly
 4 1/2s 13 J-J 95,000 Jan 1 '18-'48
 4.20s 16A-O 48,000 Oct 1 '17-'46
TOTAL DEBT Apr 1916.—\$113,000
 Assessed valuation 1915 .—4,429,195
 Tax rate (per \$1,000) 1915 .—\$11.20
 INT. at Ilion Nat. Bank in New York exchange.

GERMAN FLATTS UN. FR. S. D. 2.
 P. O. Mohawk, Herkimer County.
 5s 1/4 M-N \$835,000 Nov 1 '17-'54
 4 1/2s 15 M-S 10,000 Dec 1 '32-'41
 4 1/2s 15 M-S 8,000
BOND, DEBT May 1916.—\$37,000
 Assess. val. 1915, real est. 1,123,000
 Tax rate (per \$1,000) 1915 .—\$14.00
 INT. at Nat. Mohawk Valley Bk. in N. Y. exchange.

GHEAT & CHATHAM (TOWNS) UNION FR. SCH. DIST. NO. 1.
 P. O. Chatham, Columbia County.
 4 1/2s 14 A-O \$74,000 Oct 1 '17-'54
 (See V. 100, p. 68, for maturity.)
BOND, DEBT Oct 9 1916.—\$74,000
 Assessed valua./real estate 1,750,441
 tion 1916 .—total 1,810,191
 Tax rate (per \$1,000) 1916 .—\$9.94
 INT. at U. S. M. & Tr. Co., N. Y.

GLEN COVE SEWER DISTRICT.
 Situated in Town of Oyster Bay.
Sewer Bonds.
 4 1/2s 12 M-S \$150,000 Sept 3 '17-'39
BOND, DEBT Oct 1916.—\$150,000
 Assessed valuation 1915 .—7,000,000
 Tax rate (per \$1,000) 1915 .—\$3.10

GLENS FALLS.
 This city is in Warren County. Inc. 1839. Population 1915, 16,323
Judgment Funding Bonds.
 5s M-N \$12,500
Bridge Construction Bonds.
 4 1/2s 14 M-N \$45,000 May 1 '34-'37
Sewer Refunding Bonds.
 4 1/2s 12 F-A \$117,000 Aug 31 '17-'28
 J-J 55,000 1917
 4 1/2s 09 J-J 40,000 July 1 '17-'20
Village Hall Bonds.
 3 1/2s '00 J-D \$31,200 Y'ly to June '29
BOND, DEBT Oct 25 '16.—\$250,550
 Water bonds (incl.) 45,000
 Assess. val. '16 (1/2 act.) 9,324,260
 Assessed valuation, real estate, 8,868,730
 City tax (per \$1,000) 1916 .—\$14.35
 INTEREST payable in Glens Falls

GLENVILLE UN. F. S. D. NO. 2.
 This district (P. O. Scotia) is in Schoenectady County.
 s 843,500
 5s '15 J-J 60,000 Jan 1 '20-'49
BOND, DEBT Feb 1916.—\$101,500
 Assessed valuation 1,601,093
 INT. on latter issue at Citizens' Tr. Co., Schoenectady, in N. Y. exch.

GLOVERSVILLE.
 Gloversville is in Fulton County. Incorpor. a city March 19 1890, having theretofore formed part of the town of Johnstown. Pop'n 1915, 21,178.
Local Improvement Bonds.
 4 1/2s 16 J-J \$73,700 Feb 1 '17-'20
 4 1/2s 16 J-J 24,100 Jan 1 '17-'21
Bridge Bonds.
 4 1/2s 12 M-N 17,620 Nov 1 '17-'36
Water Loan.
 3 1/2s '02 J-D \$50,000 Dec 1 1917
 4 1/2s 13 J-D 50,000 June 19 '20-'29
Deficiency & Refunding Bonds.
 4s '07 M-N \$25,000 May 1 1922
Deficiency Bonds.
 4 1/2s 14 J-D \$25,000 June 1 '17-'28
Sch. Bldg. Const. (Board Educ.)
 4 1/2s 72,000 Oct 1 '17-'31
Fire Department Bonds.
 3 1/2s '02 Aug \$25,000 Aug 1 1932
Refunding Railroad Bonds.
 3 1/2s '09 F-A \$37,000 Feb 1 1917
 4 1/2s 11 Apr 5,000 Apr 1 1918
 4 1/2s 13 Apr 15,000 Apr 1 '17-'21
 (\$5,000 payable every two years.)
 4 1/2s 15 A-O \$4,000 Apr 1 1920
 10,000 Apr 1 '22-'23

Sewer Bonds.
 4s '05 M-N \$250,000 Nov 1 1945
 4 1/2s 11 M-N 100,000 May 1 1941
 T.O.T. Bd. Dt. Nov 1 '18 .—\$776,800
 Sinking funds 11,303
 Water debt (included) 100,000
 Water ss. fd. Apr 15 '16 .—10,305
 Assess. val. '16 (real est.) 8,412,025
 Total val. '16 (abt. 1/2 act.) 9,334,470
 Tax rate (per \$1,000) 1916 .—\$27.00
 INTEREST on water, railroad, deficiency, bridge and local improvement bonds payable in N. Y., on all other issues at Chamberlain's office

GOSHEN.
 This village is in Orange County. Inc. 1809. Pop'n 1915, 3,511.
Water Bonds.
 5s 11,000 1921
 4s 11,000 1918-1926
 3 1/2s 3,000 1917-1919
 4 1/2s 22,000 1917-1935
Sewer Bonds.
 4 1/2s F-A \$100,000 Ber Aug 1 '21
BOND, DEBT Oct 10 '16.—\$137,000
 Assessed valua./real estate 1,698,120
 tion 1916 .—total 1,784,575
 Tax rate (per \$1,000) 1916 .—\$17.00

GOSHEN UN. FR. SCH. DIS. NO. 8.
 This district is in Orange County.
 4 1/2s 10 J-D \$44,637.50 Feb 15 '17-'30
TOTAL DEBT Apr 8 '16.—\$51,000
 Assess. val. '15 (real estate) 1,287,475
 (1-3 actual) total 1,436,190
 School tax (per \$1,000) 1915 .—\$13.68
 Population in 1914 (est.) .—3,500
 INT. at Goshen National Bank.

GOVERNOUR.
 This village is in St. Lawrence Co. Inc. Sept. 1850. Pop. 15,4164.
Street-Improvement Bonds.
 4 1/2s 12 A-O \$4,800 Oct 1 '17-'22
Water-Works Refund. Bonds.
 4 1/2s 10 J-J \$33,000 July 1 '17-'32
BOND, DEBT Oct 7 1916.—\$37,800
 Water debt (included) 35,000
 Assessed val. '18 .—1,833,050
 Total val. '16 (2-3 act.) .—2,053,018
 Tax rate (per \$1,000) 1916 .—\$8.54
 INT. on 4 1/2s at First Nat. Bank, Gouverneur; on 4 1/2s at Hanover Nat. Bank, New York.

GRANVILLE
 This village is in Washington Co. Inc. 1885. Pop'n '15, 3,890.
Highway Bonds.
 5s '13 Sept \$20,395 1917-1943
 5s '14 Sept 16,800 Sept 7 '17-'44
Water B.
 4 1/2s Jan \$30,000 1917-1946
BOND, DEBT May 1915.—\$78,700
 Floating debt 2,000
 Assessed val. '15 (2-3 act.) 1,213,900
 Village tax (per \$1,000) 1915 .—\$13.80
 INT. payable in Granville at Farmers' Nat. Bank.

GREENBURGH.
 This town is in Westchester Co.
Road Bonds.
 5s 15 M-N \$12,000 Nov 1 '20-'31
Grade-Crossing Elimination.
 4 1/2s 15 J-J \$23,000 Jan 1 '17-'39
Water Dist. Bonds.
 5s 15 A-O \$4,500 Jan 1 '20-'23
Assessment Map Bonds.
 4 1/2s 14 J-J \$30,000 July 1 '19-'24
Refunding Bonds.
 4 1/2s 14 A-O \$81,000 Apr 1 '17-'43
 (23,000 Apr 1 1944)
 4 1/2s 13 A-O 25,000 1919-1943
Highway Improvement Bonds.
 4s '05 M-N \$137,500 1917-1933
 4s '06 F-A 32,000 Aug 1 '17-'32
 4 1/2s 11 F-A 132,000 Feb 1 '17-'38
 5 1/2s 13 F-A 9,000 Aug '17-'25
Hartsdale Water Bonds.
 4.40s 12 F-A \$27,000 Aug 1 '17-'31
Refunding Bonds.
 4s '04 F-A \$79,000 Aug 1 1924
 Elmford Drainage Bonds.
 4 1/2s '09 A-O \$51,000 Oct 8 '17-'33
 4.5s 10A-O 8,750 Oct 6 '17-'31
BOND, DEBT Jan 1 '16.—\$688,672
 Assessed val./Real estate 39,815,955
 1915 .—Total 43,856,260
 Tax rate (per \$1,000) 1915 .—\$13.57 & Pop'n 1910, 23,193; 1915, 26,129

GREENBURGH UNION FREE SCHOOL DIST. NO. 2.
 4 1/2s 10 J-J \$150,000 Jan 1 '17-'47
 4 1/2s 12 J-J 10,000 Jan 1 '17-'26
BOND, DEBT Oct 7 '16.—\$163,000
 Ass'd val. '16, real estate 11,379,950
 School tax (per \$1,000) 1916 \$4.11 +
 INTEREST payable at Irvington Nat. Bank in New York exchange.

GREENBURGH UN. FR. DIS. NO. 4.
 4 1/2s 11 J-J \$45,000 Jan 1 '17-'40
 4s J-J 46,000 1917-1939
BOND, DEBT Oct 1915.—\$96,000
 Assess. val. '16 (2-3 act.) 6,010,915
 School tax (per \$1,000) 1916 .—\$6.70 +
 Population 1914 (est.) .—5,530
BOND, DEBT Oct 1915.—\$96,000
 INTEREST at First Nat. Bank of Hastings-on-Hudson in N. Y. exch.

GREENE COUNTY.
 Catskill is the county seat.
Court House & Jail Bonds.
 4s '08 F-A \$115,000 Feb 1 '17-'27
 4s '10 F-A 8,000 Feb 1 1928
 4s '11 F-A 30,000 Feb 1 '29-'31
 4s '11 F-A 10,000 Feb 1 1933
Refunding Bonds.
 4s '11 F-A \$10,000 Feb 1 1932
Road Bonds.
 4s '11 F-A \$28,000 Feb 1 '17-'20
 4s '11 F-A 5,000 Feb 1 1934
 4s '12 F-A 52,500 Feb 1 '34-'39
 4s '15 M-S 17,500 Mar 1 '39-'41
 4s '16 M-S 5,500 Mar 1 1941
 4s '16 M-S 17,000 Mar 1 1942
 4s '16 M-S 8,000 Sept 1 '25-'28
 4s '16 M-S 20,000 Sept 1 '21-'24
 1,000 Sept 1 1925
Turnpike Bonds.
 3 1/2s '01 F-A \$1,000 Feb 1 '17-'18
BOND, DEBT May 1 '15.—\$276,500
 Floating debt Sept 1 1916 .—41,000
 Assess. val. '14 (1/2 act.) 13,074,983
 Pop'n 1910, 30,214; 1915, 30,091
 INT. at County Treasurer's office.

HALFMOON AND STILLWATER (TOWNS) UNION FREE SCH. DIST. NO. 10.
 P. O. Address Mechanicville.
 4 1/2s 13 J-D \$135,400 Dec 1 '17-'45
BOND, DEBT Oct 1916.—\$176,350
 Assessed valuation 1916 .—4,329,863
 Tax rate (per \$1,000) for 1916 \$15.20
 Population in 1914 (est.) .—8,500

HAMBURG UNION FREE SCH. DIST. NO. 1.
 This district is in Erie County
 4 1/2s 10 J-J \$40,200 Jan 1 '17-'39
BOND, DEBT Oct 13 '16.—\$40,200
 Ass'd val. '16, real estate 3,538,790
 (Assessment about actual value.)
 School tax (per \$1,000) 1916 .—\$6.16
 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 \$125,000 June 1 '21-'40
BOND, DEBT May 1916.—\$125,000
 Assessed valuation 1915 .—4,998,922
 Tax rate (per \$1,000) 1915 .—\$2.70
 Population 1910, 4,373; 1915, 4,491
 INTEREST at Northville Bank in New York exchange.

HARRISON.
This town is in Westchester Co.
Sidewalk Improvement Bonds.
5s --- \$15,729.---Part yearly
Sewer Improvement Bonds.
4 1/2s --- \$200,000.---1917-1924
Highway Bonds.
4s J-D \$9,000r.---Apr 1 '17-'25
4s J-D 2,000r.---Apr 1 '17-'18
4s J-D 2,000r.---Apr 1 '23 & '25
4 1/2s 07 J-D 140,000r.---June 1 '17-'36
4 1/2s --- 100,000.---1922-1944
4 1/2s --- 1,560.---1917-1919
Water Supply Bonds.
5s --- \$9,000.---1944
4 1/2s --- 42,000.---\$3,000 yly. aft. 1917
BOND. DEBT Jan 1 1915. \$575,309
Assessed val. '15, real est. 6,814,744
Tax rate (per \$1,000) 1911. ---\$12.00
Population 1910, 4,226; 1915, 5,081
INT. at Rye Nat. Bank of Rye.

HASTINGS ON HUDSON.
This village is in Westchester Co.
Inc. 1879. Population 1915, 5,461.
Sewer Bonds.
4 1/2s --- \$36,800r.---1917-1939
5s '13 --- 9,200.---1917-1939
Street Bonds.
4,30s J-D \$30,000.---July '17-'26
5s '13 J-D 28,100.---July '17-'26
Park Bonds.
4,35s --- \$15,000.---1917-1925
5s --- 12,000.---1927-1934
Grade-Crossing Elm. Bonds.
4 1/2s --- \$31,000.---1917-1946
BOND. DEBT May 1916. \$186,000
Assess. val. 1915. ---4,423,425
Tax rate (per \$1,000) 1915. ---\$10.00
INT. at First Nat. Bank, Hastings-on-Hudson.

HAVERSTRAW.
This village is in Rockland County.
Inc. 1854. Population 1915, 5,418.
Sewer Bonds.
4,12s 09 J-J \$50,120r. Sept 1 '17-'37
4 1/2s 12 Sept 6,000r. Sept 1 '17-'22
TOTAL DEBT Apr 15 '15. \$62,000
Assessed valuation 1914. ---3,500,000
Total tax (per \$1,000) 1914. ---\$15.85
INT. at People's Bk., Haverstraw.

HEMPSTEAD VILLAGE.
This village is in Nassau County.
Inc. 1853. Population 1915, 6,073
Fire Apparatus Bonds.
4,12s 16 J-D \$20,000.---
Street Bonds.
--- \$3,000.---1919
Sewer Bonds.
4,20s 11 J-J \$240,000r. July 1 '17-'49
Building Bonds.
4,20s 11 J-J \$22,500r. July 1 '17-'31
Park Bonds.
4,20s 11 J-J \$4,050r. July 1 '17-'19
Water Bonds.
3 1/2s --- \$42,400.---1927
BOND. DEBT (For water.) \$42,400
Oct. 1916. --- Other purp. 289,500
Assess. val., real estate. 3,985,260
Total assessed val. 1916. ---4,255,355
Village tax (per \$1,000) 1916. ---\$19.00

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 of the Third Judicial District at Albany Dec. 9 1899. See V. 69, p. 1357.
Road Bonds.
4s '03 J-J \$293,000r. & r. July 1 1923
Almshouse Bonds.
4 1/2s 11 M-S \$20,000r. M & S '17-'26
BOND. DEBT Oct 1 1915. \$315,000
Assessed valuation, real. 65,201,302
Assess. val., personal. ---1,193,985
Special franchises. ---1,193,985
Total val. '15 (65% act.) 67,145,637
Total tax (per \$1,000) 1913. ---\$9.20
Popula'n 1910, 44,297; 1915, 63,271
INT. on road bonds at First Nat. Bank, Hempstead; on almshouse bonds at Town Clerk's office.

HEMPSTEAD UNION FREE SCH. DIST. NO. 3.
4 1/2s 15 J-J \$35,000.---Jan 1 '25-'42
BOND. DEBT Aug 1912. \$50,500
Assessed valuation 1914. ---1,091,235
School tax (per \$1,000) 1915. ---\$9.50
INT. at First Nat. Bank, Freeport, in New York exchange.

HEMPSTEAD UNION FREE SCH. DIST. NO. 9. P. O. Freeport.
4s '02 J-J \$12,000r. Jan 1 '17-'22
4s '07 J-J 31,050r. Jan 1 '17-'34
4,10s 09 J-J 43,000r. Jan 1 '20-'54
4 1/2s 13 J-J 70,000.---Jan 1 '29-'46
4 1/2s 13 J-J 12,000.---Jan 1 '24-'29
4 1/2s 16 J-J 16,000.---Jan 1 '18-'21
BOND. DEBT Oct 10 '16. \$184,050
Assessed val. '16 (3/4 act.) 6,017,167
School tax (per \$1,000) 1916. \$11.50
INT. at First Nat. Bk., Freeport.

HEMPSTEAD UN. F. S. D. NO. 10. P. O. is Baldwin.
4s '16 A-O \$2,000r.---Apr 1 '22-'23
5s '16 A-O \$6,000r.---Apr 1 '24-'31
BOND. DEBT Apr 1 '16. ---2,000r.---Apr 1 1932
BOND. DEBT Oct 12 '16. \$67,000
Assessed val. 1916. ---1,908,713
INT. at Bank of Rockville Center.

HEMPSTEAD UNION FREE SCH. DIST. NO. 11.
Dist. No. 28 (Long Beach) created out of No. 11 is responsible for 72.555% of the debt reported below. The assessed valuation given below is that of Dist. No. 11 only.
4,20 09 J-J \$26,250.---July 1 '17-'19
4 1/2s J-J 26,000.---Jan 1 '17-'18
BOND. DEBT Apr 1 '16. \$37,000
Assess. val. 1915. ---2,599,438
School tax (per \$1,000) '15. ---\$6.60
INT. at Bank of Rockville Centre.

HEMPSTEAD UNION FREE SCH. DIST. NO. 15.
5s '10 M-N \$132,000r. May 1 '17-'34
4 1/2s 12 M-S 125,000r. Sept 1 '17-'41
BOND. DEBT May 3 '16. \$272,300
Assessed valuation 1915. ---3,153,327
School tax (per \$1,000) '15. ---\$12.50
Population in 1914 (est.) ---7,000

HEMPSTEAD UNION FREE SCH. DISTRICT NO. 17.
4 1/2s 12 A-O \$31,000r. Apr 10 '17-'48
TOT. DEBT May 15 '16. ---\$31,000
Assess. val. real estate. ---1,063,333
School tax (per \$1,000) 1915. ---\$6.50
Population in 1916 (est.) ---900

HEMPSTEAD UNION FREE SCH. DIST. NO. 20.
4,20s 10 J-J \$32,000r. Jan 1 '17-'45
5s J-J 5,000r. July 1 '17-'27
4s J-J 9,000r. Dec 31 '17-'34
BOND. DEBT Apr 10 '16. \$47,000
Assessed valuation 1916. ---2,216,330
School tax (per \$1,000) 1915. ---\$11.70
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 \$4,800r. ---1917-1920
4s '95 J-J 4,000r. ---1917-1920
4s '05 J-J 2,000r. ---1921-1924
4,00s 08 J-J 30,000r. & r. ---1921-1935
4 1/2s 15 J-J 50,000r. Jan 1 '17-'25
BOND. DEBT Oct 10 '16. \$90,800
Assessed valuation 1916. ---3,684,437
School tax (per \$1,000) 1916. ---\$13.70
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
4 1/2s 07 --- 22,000r.---Jan 1 '17-'27
BOND. DEBT Oct 1914. \$50,000
Certificate debt. ---7,500
Assessed valuation 1913. ---1,401,115
School tax (per \$1,000) 1913. ---\$8.50
INT. on the 4 1/2s payable at the Lyndbrook Nat. Bank and Poughkeepsie Savings Bank; on the 5s of 1913 at Bank of Rockville Centre.

HERKIMER.
This village is in Herkimer County.
Inc. 1870. Population 1915, 9,677.
Fire Truck Bonds.
4 1/2s 16 ann \$1,500.---1917
4 1/2s 16 ann 2,000.---1918-1919
4 1/2s 16 ann 6,000.---1917-1922
Paving Bonds.
4,10s 09 P-A \$9,000r. Feb 1 '17-'19
4s '08 J-J 34,000r. July 1 '17-'33
4,20s 650.21.---Jan 7 1917
5s '13 M-S 1,401.62r. Sept 20 1917
5s '14 --- 1,587.35r. \$800 yearly
4,10s 16s A 8,022.91 Feb 1 '17-'21
Sewer Bonds.
4s '03 M-S \$12,000r. Sept 1 '17-'28
4 1/2s 14 May 27,500.---May 1 '17-'44
4,55s 15 --- 29,000.---1917-1945
Improvement Bonds.
4 1/2s 03 M-N \$18,500r. Nov 1 '17-'27
Refunding Bonds.
5s '13 P-A \$27,500.---Aug 1 '17-'43
Bridge Bonds.
4,60s 13 Oct 392,500. \$2,500 yearly
BOND. DEBT Oct 30 '15. \$194,093
Assessed val. '15, real est. ---4,475,925
Total assessed val. 1915. ---4,772,869
Tax rate (per \$1,000) 1915. ---\$10.00

HERKIMER UNION FREE SCH. DIST. NO. 1.
4s '07 J-J \$20,000r. July 1 '17-'42
4s J-J 5,000.---July 1 '17-'21
5s J-J 8,000.---July 1 '17-'24
4,30s 12s J-J 85,000.---1917-1946
4 1/2s 13 J-J 9,000.---July 1 '17-'25
4 1/2s 15 A-O 9,000.---July 1 '17-'25
BOND. DEBT Oct 1916. \$143,000
Assess. val. '16, real est. ---4,464,122
Total val. '16 (3/4 actual) 4,821,481
School tax (per \$1,000) 1916. ---\$13.05
INT. on 4s payable at Nat. Bank of Newport; on 5s and 4.30s at Herkimer Nat. Bank.

HERKIMER COUNTY.
Herkimer is the county seat.
Highway-Improvement Bonds.
4s '08 A-O \$818,000r. Apr 1 '17-'31
4s '09 A-O 60,000r. Apr 1 '32-'36
4s '11 A-O 108,000r. Apr 1 '17-'25
4 1/2s 15 A-O 102,000. \$12,000 y'ly beginning 1926.
4 1/2s 15 M-N \$330,000.---1920-1941

BOND. DEBT Nov 27 '15. \$792,000
Assessed valuation, real. ---37,295,563
Total valuation 1915. ---39,772,215
Popula'n 1910, 56,356; 1915, 64,109
INTEREST is payable at the Herkimer Nat. Bank in N. Y. funds.

HOLLEY.
This village is in Orleans County.
Inc. 1867. Pop'n 1915, 1,780.
Electric-Light Bonds.
4s Aug \$3,000.---1920-1921
5s 15 May 4,000r. Aug 1 '17-'20
Paving Bonds.
4 1/2s 14 M-N \$6,500.---Aug 1 '17-'23
Sewer Bonds.
5s Aug \$58,800.---Aug 1 '17-'37
BOND. DEBT Mar 1 '16. \$61,800
Assessed valuation 1915. ---984,942
Tax rate (per \$1,000) 1915. ---\$15.94
INT. at State Exch. Bk., Holley.

HOOSICK FALLS.
This village is in Rensselaer County.
Inc. Apr. 14 1827. Po'n 15, 5,406.
Public-Building Bonds.
3,80s M-N \$16,000.---Nov 1 1930
Grading and Paving Bonds.
4,15s g 08 July 340,000r. July 1 '17-'32
Water-Works Bonds.
4,20s 07 J-J \$55,000r. July 1 '17-'26
BOND. DEBT Oct 1 1915. \$118,500
Water debt (included). ---60,000
Assessed valua- (Real est. ---1,660,600
tion 1915. ---Personal. ---481,100
Tax rate (per \$1,000) 1915. ---\$13.80
INT. payable at Hoosick Falls.

HORNELL.
This city is in Steuben County.
Name formerly Hornellville, but changed by Chap. 288, Laws of 1906.
Inc. 1888. Population 1915, 14,352.
4 1/2s 16 M-N \$10,000.---May 1 1917
30,000. May 1 '18-'19
3s '16 M-N 30,000.---May 1 '20-'21
Bridge Bonds.
5s '14 J-J \$14,000r. July 15 '17-'23
3,000r. July 15 1924
Park Refunding Bonds.
4 1/2s 13 J-J \$37,500r.---1917-1931
Fire Station Bonds.
4 1/2s 11 A-O \$36,000r.---
(\$2,000 every 5 yrs. from Apr 1 '17.)
Water Bonds.
3 1/2s P-A \$175,000r. Aug 1 1921
3 1/2s P-A 34,000r. Feb 1 '17-'21
4 1/2s 11 O 55,000r. Apr 1 '17-'24
Sewer Bonds.
4s M-N \$100,000r. May 26 '17-'26
Paving Bonds.
5s '13 --- \$5,000.---Oct 1 '17-'24
5s '13 --- 4,850.---Oct 1 1918
5s '13 --- 6,000.---Oct 1 '19-'21

Grade-Crossing Bonds.
4 1/2s 11 A-O \$34,000r. Apr 1 '21 & '31
BOND. DEBT Oct 20 '16. \$571,350
Water debt (included). ---264,000
Sinking fund. ---16,000
Assess. val. '16 Real est. 6,814,750
(about act.) Total. ---7,457,350
City tax (per \$1,000) 1916. ---\$16.31
INT. on water bonds at Chamberslain's office; park bonds at Amer. Exch. Nat. Bk., N. Y.; park refunding bonds at Nat. Bank of Commerce, N. Y.; or Chamberlain's office; sewer bonds at Hanover Nat. Bank, N. Y.; paving bonds also in New York.

HUDSON.
This city (incorp. in 1785) is the county seat of Columbia County.
Storage Dam & Bldg. Bonds.
4 1/2s 14 P-A \$14,500.---Aug 1 '25-'27
Cemetery Bonds.
4s A-O \$4,000r.---April 1918
4s M-N 6,000r. May 1 '18-'20
Water Bonds.
4s '04 July \$107,000r. July 1 '17-'22
4s '03 July 50,000r. July 1 '23-'24
4 1/2s 15 P-A 10,000.---1929
Street-Improvement Bonds.
4s Feb \$14,000r. Feb 1 '17-'23
4s M-S 22,000r. Feb 1 '17-'27
4s P-A 10,000r. Feb '17-'18
4 1/2s 11 M-N 25,000r. May 1 '21-'25
4 1/2s 13 J-D 27,800.---1925-1930
4 1/2s 15 P-A 29,000.---1926-1928
Refunding Loan.
4s '09 P-A \$5,000r.---Feb 1 1918
4s '09 A-O 5,000r.---Apr 1 1919
4s '10 P-A 5,000r.---Feb 1 1920
4s '10 P-A 3,000r. Feb 18 '17-'19
4s '10 A-O 5,000r.---Apr 1 1921
School Bonds.
3 1/2s M-S \$10,000r. Sept 1 '17-'21
3 1/2s A-O 2,000r. Apr 1 '17-'20
4 1/2s 13 A-O 75,000.---1925-1932
4 1/2s 15 P-A 10,000.---1925
5,000.---1926
4 1/2s 15 A-O 6,000.---1927
6,700.---1928
BOND. DEBT May 15 '16. \$478,500
Water debt (incl.) ---185,000
Sinking funds. ---33,988
Assess. val., real, 1916. ---4,903,800
Total val. '16 (2-3 act.) ---5,509,504
Total tax (per \$1,000) 1916. ---\$33.00
Popula'n 1910, 11,417; 1915, 11,644
INT. at office of City Treasurer.

HUDSON FALLS.
This village, formerly Sandy Hill, is in Washington Co. Inc. in 1810.
Sewer Bonds.
3 1/2s P-A \$35,000.---Aug 1 '17-'30
3 1/2s P-A 12,556.48 Aug 1 '17-'30
Paving Bonds.
4 1/2s P-A \$35,200.---Aug 1 '17-'32
3 1/2s P-A 23,535.36 Aug 1 '17-'32
BOND. DEBT Oct 1916. \$106,593
Assess. val. '16 Real est. ---2,128,585
(2-3 actual) Total. ---2,244,785
Tax rate (per \$1,000) 1916. ---\$20.00
Population in 1915. ---5,555
INT. at U. S. Mtg. & Tr. Co., N. Y.

HUNTINGTON.
This town is in Suffolk County.
Sewer-System Bonds.
5s '15 J-J \$98,000.---July 1 '20-'44
Park bonds outstanding. ---\$9,250
Highway bonds outstanding. ---8,000
Sidewalk bonds outstanding. ---820
BOND. DEBT Oct 1916. 110,000

Assessed valuation 1916. \$14,192,070
Population 1915. ---15,244
INT. at Bank of Huntington in N. Y. exchange.

HUNTINGTON UNION FREE SCH. DIST. NO. 3.
This district is in Suffolk County.
4 1/2s 08 J-D \$90,500r. Dec 1 '17-'39
5s '13 M-N 58,000r. May 1 '18-'38
TOTAL DEBT Oct 1916. ---\$152,500
Assessed val. 1915. ---3,860,500
(Assessment abt. 1-3 to 1/2 act. value)
School tax (per \$1,000) 1915. ---\$14.30
Population in 1915 (est.) ---7,000
INT. payable at First Nat. Bank of Huntington, N. Y., in N. Y. exch.

ILLION.
This village is in Herkimer County.
Inc. Apr. 1 1865. Pop'n 1915, 8,900.
Paving Bonds.
5s '13 J-J \$135,000.---July 1 '17-'42
5s --- 50,454.71 Jan 1 1917
Water Bonds.
4s --- \$85,000.---1922
4s 51,000.---\$3,000 y'ly
4 1/2s 15 M-N \$1,000r. May 1 '18-'44
Sewer Bonds.
4 1/2s 15 --- \$17,700.---Jan 1 '20-'35
4,60s 15 --- 30,000.---Jan 1 '35-'45
Electric-Light Bonds.
3 1/2s --- \$16,000.---\$1,000 yearly
3 1/2s --- 19,000.---\$1,000 yearly
BOND. DEBT June 1916. \$455,155
Water debt (included). ---217,000
Assess. val. '16. ---5,208,329
Real value (est.). ---12,000,000
Village tax (per \$1,000) 1916. ---\$13.20
INT. at Ilion Nat. Bank in Ilion.

IRVINGTON.
This village is in Westchester Co.
Inc. 1872. Population 1915, 2,388.
Main Sta. Bonds.
4 1/2s 15 P-A \$28,000. Aug 1 '20-'33
Water Bonds.
4s '07 A-O \$12,000r. ---1922
4s '09 J-J 6,000r. ---1922
4 1/2s 11 A-O 26,000r. ---1930
3 1/2s 09 A-O 38,400r. ---1928
4 1/2s 16 A-O 12,000.---Oct 1 '19-'30
Town-Hall Bonds.
4s '00 J-J \$26,000r. ---1929
4s J-J 1,000.---1917
TOT. BD. DT. Oct 17 '16. \$149,400
Water debt (included). ---94,400
Assess. val. '16 Real est. ---5,898,371
(3/4 actual) Total. ---6,417,501
Village tax (per \$1,000) 1916. ---\$6.34
INT. at Irvington Nat. Bank

ITHACA.
This city is in Tompkins County.
Inc. 1888. Population 1915, 16,750.
Bridge Bonds.
4s J-J \$20,000r.---1917 to 1926
Refunding Water Bonds.
4,30s J-J \$698,000r.---July 1 1927
Oct. \$30,000 to \$50,000 ann. '13-'37
4 1/2s J-J \$162,000r.---July 1 1942
Water Bonds.
4s J-J \$50,000r.---Jan 1 1944
4s '06 J-J 75,000r.---Jan 1 1946
4s '07 J-J 60,000r.---Jan 1 1947
4 1/2s 08 J-J 31,000r. & r. Jan 1 1928
(Subject to call begin. Jan 1 1913.)
4s J-J \$14,000r.---Jan 1 1928
(Subject to call beginning Jan. 1 '13.)
4s '09 J-J 10,000r.---Jan 1 1909
(Subj. to call beginning July 1 1913.)
4s '12 J-J 50,000r.---July 1 1927
Sewer Bonds.
4s g J-J \$87,500r. & r. ---1917-1925
Funding Bonds.
4s '06 J-J \$30,000r. July 1 '17-'22
School Bonds.
3 1/2s J-J \$45,000r. ---1929
Creek and Drainage Bonds.
4s '07 P-A \$100,000r. Aug 1 '22-'41
BOND. DEBT Oct 9 1916. \$437,500
Water debt (included). ---1,150,000
Sinking fund (water). ---159,425
Assess. val. '16 Real est. 10,220,210
(3/4 actual) Total. ---11,405,430
Total tax (per \$1,000) 1916. ---\$31.88
INTEREST on the \$10,000 water bonds 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 Chautauque County.
Inc. Mch. 31 1886. Pop. 1915, 37,780
Bridge Bonds.
4 1/2s 10 J-J \$50,000r.---July 1 1930
City-Hall Bonds.
1s 3/4s M-N \$65,000r.---May 15 1925
Park Bonds.
4s '08 J-D \$20,000r.---Dec 30 1938
Sewer Bonds.
4s '07 P-A \$100,000r. Aug 1 '22-'41
BOND. DEBT Oct 9 1916. \$437,500
Water debt (included). ---1,150,000
Sinking fund (water). ---159,425
Assess. val. '16 Real est. 10,220,210
(3/4 actual) Total. ---11,405,430
Total tax (per \$1,000) 1916. ---\$31.88
INTEREST on the \$10,000 water bonds 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 (Continued).
Paving Certificate Fund.
 5s ann \$6,525.44 at any time
 5s '09 ann 2,303.06 Dec 30 '17-18
 5s '09 ann 4,078.38 Oct 1 '17-19
 5s '10 ann 3,916.11 Dec 30 '17-19
 5s '10 ann 2,251.89 Dec 30 '17-19
 5s '10 ann 3,908.87 Oct 31 '17-20
 4.40 '12 J-J 21,600.00 July 1 '17-22
 4.45 '12 A-O 5,400.00 Oct 1 '17-22
 5s '13 J-J 11,000.00 July 1 '17-23
 5s '13 M-S 16,800.00 Sept 1 '17-23
 4.40s J-J 15,300.00 Part y'ly
 4.45s '15 J-J 32,732.30 part yearly
 4.45s '15 M-N 16,102.00 part yearly
Fire-Department Bonds.
 4.45s '11 M-S \$27,000.00 Sept 1 '17-41
BOND. DEBT. For water \$532,500
 Oct. 1 1916 (Oth. purp. 933,255
 Floating debt 120,000
 Assess. val. '16 (Real est. 17,193,935
 (60% act.) Total 18,107,787
 Total tax (per \$1,000) 1915 . . . \$38.98
 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 UN. FR. SCH. DIST.
 4s J-J \$30,000.00 1917-1922
 5s '07 J-J 105,000.00 Nov 1 '23-36
 4.45s '11 J-D 110,000.00 Dec 1 1917-27
 5s '13 M-N 100,000.00 Nov 1 '17-26
 4.45s '14 M-N 50,000.00 Nov 1 '17-29
 5s '16 J-J 35,000.00 July 1 '17-33
BOND. DEBT. Oct 1 '16 . . . \$473,000
 Assess. val. (Real estate) 17,191,135
 1916-17 Total 18,246,795
 School tax (per \$1,000) '16-'17 13.86
 Population in 1914 (est.) 35,000
 INT. on all bonds paid direct to
 holders of same.

JEFFERSON COUNTY.
 Watertown is the county seat.
Highway Bonds.
 4s '07 P-A \$45,000.00 Feb 1 '17-25
 4s '09 Feb 65,000.00 Feb 1 '17-29
 5s '14 M-N 200,000.00 Apr 18 1918
 4.45s '16 A-O 75,000.00 Mar 1 '18-32
Jail Bonds.
 4s '09 P-A \$55,000.00 Feb 1 '17-27
Hospital Bonds.
 4s '11 P-A \$15,000.00 Feb 1 '26-28
 4.45s '16 A-O 25,000.00 Mar 1 '29-33
BOND. DEBT. Oct 1916 . . . \$480,000
 Assess. val. real 1915 . . . 46,781,663
 Total val. '15 (4-5 act.) 48,737,228
 County tax (per \$1,000) 1910 . . . \$3.00
 Popula'n 1910, 80,382; 1915, 81,009
 INT. at office of County Treas.

JOHNSON CITY.
 This village is in Broome County,
 Inc. as village of Lestershire in 1892.
 Name changed to Johnson City
 March 29 1916. Pop'n 1915, 5,400.
Paving Bonds.
 4.45s '11 A-O \$19,000.00 1917-1935
 4.40s J-D 7,500.00 June 1 1919
 5s '15 M-N 15,000.00 May 1 '17-32
 500.00 May 1 1933
 5s s-a 15,000.00 Apr 1 '17-27
Water-Works Bonds.
 4.45s '07 M-N \$5,500.00 May 1 '17-27
 3.45s '10 M-N 1,000.00 May 1 1917
 3.45s '10 M-N 2,000.00 May 1 '17-25
 3.35s M-N 5,500.00 Nov 16 '26
 5s J-D 7,300.00 June 1 '19-23
 4.55s '13 J-D 15,000.00 \$1,000 in 5
 yrs. & \$500 each 6 mos. thereafter
 5s '14 P-A 8,000.00 Aug 1 '17-24
Municipal-Building Bonds.
 3.35s J-J 85,000.00 July '17-26
Main St. (Co. Highway).
 4.60s '14 A-O \$10,350.00 Apr 1 '17-18
Conduit Bonds.
 4.45s '12 J-D 49,500.00 June 1 1917
Sewer Bonds.
 3.45s A-O \$27,200.00 Sept 1 '17-34
 4.85s '13 J-D 13,000.00 Jan 18 '30
BOND. DEBT. Oct 11 '16 . . . \$169,700
 Floating debt 2,600
 Water debt (included) 52,300
 Assess. val. '16 (real estate) 40,000,000
 (3-5 of act.) Total 2,550,000
 Total tax (per \$1,000) 1916 . . . \$35.00
 INT. at 1st Nat. Bk., Johnson City.

JOHNSTOWN.
 This city is in Fulton Co., Inc.
 1895. Population 1915, 10,687.
Funding Bonds.
 5s '15 J-D \$36,000.00 June 1 '17-25
Building-Loan Bonds.
 5s '07 J-D \$500.00 Dec 1 1917
RR. Refunding Bonds.
 4s '07 J-D \$3,900.00 June 1 '17-22
 4,500.00 June 1 1923
Water Bonds.
 4s '05 J-D \$50,000.00 Dec 1918 & '23
 4s '08 A-O 5,000.00 Oct 1 '17-18
 4s '00 A-O 4,000.00 Apr 17 '17-21
Street-Improvement Bonds.
 5s '14 J-J \$14,690.00 July 15 '17-18
 10,000.00 July 15 1919
 5s '14 J-D 4,000.00 Dec 1 '17-18
 5s '14 J-D 2,250.00 Dec 1 1917
Sewer Bonds.
 5s '11 M-S \$30,000.00 Sept 1 '17-26
 (20,000.00 Sept 1 '27-31
 17,000.00 Dec 1 '17-33
 5s '16 J-J 9,000.00 Jan 1 '17-25
School Bonds.
 4.45s '08 M-S \$15,000.00 June 15 '17-22
 4.45s '09 M-S 51,000.00 Mar 1 '17-29
 4.45s '10 M-N 15,000.00 Aug 1 '17-29
BOND. DEBT. Oct 12 '16 . . . \$293,750
 Water debt (included) 59,000
 Sinking fund (water) Apr 16 31,633
 Assess. val. (real est.) 1916 3,525,150
 Total val. '16 (1/2 act.) 4,079,099
 Total tax (per \$1,000) 1915 . . . \$30.00
 INT. on building loan bonds at
 Johnstown Bank; on school bonds of
 1909 at First Nat. Bank, N. Y.

KENMORE.
 This village is in Erie County, Inc.
 1890. Population 1915, 1,700.
Improvement Bonds.
 4.45s '06 A-D \$23,500.00 Dec 1 '17-35
Fire Bonds.
 s '16 s-a \$3,000.00 1921-1926

Street Bonds.
 4.65s '07 J-J \$24,220.00 July 1 '17-37
 5s '07 M-S 23,552.97 Sept 1 '17-37
 5s '16 M-S 1,110.00 Mar 1 '17-21
Water Bonds.
 5s '07 M-S \$4,200.00 Jan 1 '17-37
 4.70s '10 J-J 2,880.00 Jan 1 '17-34
 5s '02 J-J 10,000.00 July 1 '17-26
 s '16 s-a 975.00 1917-1919
Real Estate Purchase Bonds.
 5s '03 A-O \$1,750.00 Oct 1 '17-23
 4.90s '11 J-J 4,750.00 Jan 1 '17-21
Funding Bonds.
 4.65s '13 J-D \$24,000.00 Dec 1 '17-40
Sewer Bonds.
 4.45s '11 M-S \$7,050.00 Sept 1 '17-25
 4.45s '15 J-J 20,000.00 July 1 '20-39
 s '16 s-a 3,600.00 1919-1924
Lighting Bonds.
 4.70s '10 J-J \$2,400.00 Jan 1 '17-24
 4.45s '13 J-D 3,000.00 July 1 '17-22
 5s '07 M-S 2,100.00 Sept 1 '17-37
 4.40s '14 J-D 5,000.00 June 1 '19-26
 T.O.T. B.D. D.T. Oct 1916 . . . \$172,972
 Water bonds (included) 17,080
 Assessment debt about 64,981
 Assess. val. (60% act.) 16,268,026
 Total tax (per \$1,000) 1915 . . . \$24.00
 INT. payable at Treas. office.

KINGSTON.
 This city is the capital of Ulster
 Co., Inc. 1872. Pop. 1915, 26,354.
Grade-Crossing Bonds.
 4.45s '15 J-J \$24,000.00 July 1 '17-23
 (\$6,000 in odd years).
Street Bonds.
 4s '09 M-S \$85,000.00 Mch 1 '17-23
 4.45s '11 M-S 70,000.00 Mch 1 '23-29
Municipal-Building Bonds.
 4.45s '11 M-S \$20,000.00 Mch 1 '17-18
Water Bonds.
 3.45s '06 A-O \$504,000.00 Apr 1 '17-36
 4s '07 P-A 132,000.00 Feb 1 '17-37
Refunding Bonds.
 3s '84 J-J \$50,500.00 Jan 17 '18-19
 6,000.00 Mar 26 1917
 4.45s '14 M-S 6,500.00 Mar 26 1918
 12,000.00 Mar 26 1919
 4.45s '15 M-S 20,000.00 Mar 26 '20-31
 11,500.00 Mar 26 1922
 4.45s '16 A-O 25,000.00 Apr 1 '29-34
 4.45s '16 A-O 15,500.00 Apr 1 1932
Board of Education Bonds.
 4.45s '13 A-O \$40,000.00 Apr 1 '17-19
 4.45s '13 J-J 200,000.00 Apr 1 '19-25
 4.45s '15 J-D 14,500.00 June 1 1928
 15,500.00 June 1 1928
BOND. DEBT. Oct 1916 . . . \$1,156,500
 Note debt 4,400
 Water debt (included) 636,800
 Assess. val. real 1915 . . . 14,412,705
 Total val. '15 (abt. act.) 15,397,479
 Total tax (per \$1,000) 1915 . . . \$33.80
 INT. on grade-crossing bonds at
 Ulster Co. Sav. Inst., Kingston.

LACKAWANNA.
 This city is in Erie County.
Fire Hall Bonds.
 6s '08 \$9,000.00 1918
Sewer Bonds.
 5s \$16,000.00
Bridge Improvement Bonds.
 4.45s \$25,000.00 June 1 '17-30
Road-Improvement Bonds.
 5s '11 J-D \$85,000.00 June 1 '17-39
 4.45s '12 J-D 52,800.00 Dec 1 '17-38
 4.45s '13 60,000.00 1938
City-Hall and Jail Bonds.
 4.45s '12 J-D \$55,000.00 June 1 '17-27
 T.O.T. DEBT Apr 15 '16 . . . \$458,000
 Certs. of indebt. Apr 1 '16 41,235
 Assess. val. '16 (abt. act.) 7,361,140
 City tax rate (per \$1,000) '15 31.92
 Population in 1915 . . . 15,737
 INT. at Lackawanna Nat. Bank.

**LACKAWANNA UNION FREE
 SCH. DIST. NO. 6.**
 Formerly a school district of West
 Seneca; see remarks under that town.
 4s '00 J-J \$4,000.00 Jan 1 1920
 4.45s '04 J-J 7,583.30c Jan 1 1921
 5s '05 J-J 2,000.00 Jan 1 1920
 5s '06 M-S 68,800.00 Sept 1 1931
 5s '10 M-S 5,525.00 Sept 1 1921
BOND. DEBT. Sept 9 '16 . . . \$81,503
 Assess. val. 1916 . . . 10,035,325
 School tax (per \$1,000) '16 . . . \$6.24
 Population in 1914 (est.) 17,000
 INT. on 4s at State Comptroller's
 office; on 4.45s at West Side Sav.
 Bank, N. Y.; all others at Lackawanna
 Nat. Bank.

LAKE PLACID.
 This village is in Essex County,
 Inc. 1900. Population 1915, 1,977.
 Water Bonds \$4,400
 Refunding 5s 18,400
 Sewer 4.45s 36,704
 Sewer 5s 21,867
 5s 7,200
 Electric-Light \$4.45s 28,800
 15s 11,400
 Electric light refunding 5s 16,454
 Sundry refunding 5s 18,842
 Fire House 5s 5,220
 Park 4.45s 5,220
 Sidewalk 5s 17,000
 Paving 5s 16,230
 Street Improvement 5s 1,500
BOND. DEBT. Oct 1916 . . . \$276,487
 Assess. val. '16 (60% act.) 2,016,780
 Total tax rate (per \$1,000) '16 12.95
 INT. at Bank of Lake Placid.

LANCASTER.
 This village is in Erie County, Inc.
 1847. Population 1915, 5,094.
Paving Bonds.
 4.40s '11 A-O \$22,598.10 Apr 1 '17-21
 4.45s '11 M-S 14,930.00 Sept 1 '17-21
 4.40s '12 P-A 12,300.00 Aug 1 '17-22
 5s '13 M-N 8,000.00 May 1 1923
Sewer Bonds.
 4.40s A-O \$150,000.00 Apr 1 '20-49
Water Bonds.
 4.45s P-A \$18,000.00 Aug 1 '17-25
BOND. DEBT. Apr 6 1916 . . . \$214,371
 Water debt (additional) 20,000
 Assessed valuation 1916 . . . 2,859,755
 Tax rate (per \$1,000) 1915 . . . \$16.08
 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 re-
 mains a separate corporation within
 that city and the city authorities
 have no jurisdiction in the matters
 of the school district.
 4s J-D \$30,000.00 Dec 1 '17-31
 4.45s '08 A-O 13,000.00 Apr 1 '17-29
 4.45s '10 M-N \$85,000.00 May 1 '25-41
TOTAL DEBT. Apr 26 '16 . . . \$130,000
 Assess. val. '15 (real estate) 7,028,565
 (85% of act.) total 8,096,800
 School tax (per \$1,000) 1915 . . . \$9.30

LARCHMONT.
 This village is in Westchester Co.,
 Inc. 1891. Population 1915, 2,069.
 4.45s '16 J-J 21,000.00 July 1 '21-41
Sewer Bonds.
 4.90s '14 J-J 600.00 Jan 1 '19-24
 4.90s '14 J-J 3,200.00 Jan 1 '19-34
Sewer Bonds.
 3.45s P-A \$13,000.00 Aug 1 '17-29
 3.45s M-N 10,000.00 May 1 '17-26
 4.45s '13 M-S 7,000.00 Mar 1 '18-31
Highway-Improvement Bonds.
 4s J-D \$12,500.00 Dec 1 '17-21
 4s A-O 3,000.00 Apr 1 '17-25
 3.45s M-N 14,000.00 May 1 '17-31
 4s '06 J-J 37,000.00 July 1 '17-30
 4.45s '12 A-O 50,000.00 Apr 1 '17-41
Sidewalk Bonds.
 4.45s '11 M-S \$24,000.00 Sept 1 '17-40
Street-Improvement Bonds.
 4.45s M-S \$24,000.00 Sept 1 '17-32
 5s '15 J-D 16,000.00 Dec 1 '19-34
 5s '15 J-D 5,000.00 June 1 '20-29
Fire-Department Bonds.
 4.45s '12 Oct \$3,500.00 Oct 1 '17-23
 5s '14 6,000.00 1918-1929
 4.35s '15 J-D 7,500.00 Dec 15 '20-34
BOND. DEBT. Apr 8 1916 . . . \$239,300
 Assessed valuation 1915 . . . 6,186,038
 Tax rate (per \$1,000) 1915 . . . \$13.45
 INT. at Bank of Metropolis, N. Y.

LA SALLE.
 This village is in Niagara County,
 Incorp. 1897. Pop'n 1915, 2,402.
Paving Bonds.
 5s '13 J-J \$5,000.00 Jan 1 '18-42
Water Bonds.
 4.70s '12 M-N \$65,000.00 1917-1941
BOND. DEBT. Oct 1916 . . . \$70,000
 Water debt (included) 65,000
 Sinking fund (water) 2,500
 Ass'd val. real est. 1916 2,153,115
 Tax rate (per \$1,000) 1916 . . . \$8.36

LAWRENCE.
 This village is in Nassau County,
 Inc. 1897. Population 1915, 1,870.
Grading and Paving Bonds.
 4.15s '10 J-J \$45,500.00 Jan 1 '17-37
 5s '13 J-J 36,000.00 July 1 '18-29
 4.80s '12 J-J 75,000.00 July 1 '17-41
 4.40s '15 J-J 40,000.00 Jan 1 '24-43
Bridge Bonds.
 4.80s '13 J-D \$7,500.00 June 1 '17-31
Road Bonds.
 s \$27,200.00 Last bond 1929
Park Bonds.
 s 2,500.00 Last bond 1918
BOND. DEBT. May 1914 . . . \$197,200
 Total value '13 (40% act.) 4,252,990
 Village tax (per \$1,000) 1915 48.00
 Int. at U. S. Mtg. & Tr. Co., N. Y.

LE ROY.
 This village is in Genesee County,
 Incorp. 1834. Pop'n 1915, 4,084.
Water Bonds.
 4.40s '15 P-A \$4,000.00 Aug 1 '17-20
 100,000.00 Aug 1 '21-45
 4.35s '15 J-D 15,000.00 Dec 1 '20-34
BOND. DEBT. June 17 '15 . . . \$105,000
 Water debt (included) 44,000
 Assessed val. real estate 2,012,087
 Total assessed value 1915 2,085,987
 Tax rate (per \$1,000) 1915 . . . \$11.00

**LE ROY UNION FREE SCHOOL
 DIST. NO. 1.**
 This district is in Genesee County
 4.45s '09 Jan \$82,000.00 Jan 1 '17-43
BOND. DEBT. Oct 1 '16 . . . \$82,000
 Ass'd val. real est. '16 3,247,695
 School tax (per \$1,000) 1916 . . . \$8.00
 Population in 1914 (est.) 5,000
 INTEREST payable at Importers
 & Traders' Nat. Bank, New York.

LESTERSHIRE—See Johnson City.
LEWISTON.
 This town is in Niagara County.
 4.45s '87 \$77,500.00 Apr 1 '17-37
BOND. DEBT. Apr 1916 . . . \$77,500
 Assessed valuation 1915 . . . 935,000
 Tax rate (per \$1,000) 1910 . . . \$15.49
 Population 1910, 3,263; 1915, 3,276

LIBERTY.
 This town is in Sullivan County,
 Inc. Mch. 13 1807. Pop. 1915, 6,339
Refunding Railroad Bonds.
 4s '09 s-a \$72,000.00 85,000.00 y'ly
BOND. DEBT. Apr 10 '16 . . . \$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.
 4.45s '11 Nov \$54,000.00 Nov 1 '17-31
TOTAL DEBT. Apr 11 '16 . . . \$54,000
 Assessed valuation 1915 . . . 605,273
 School tax (per \$1,000) 1915 . . . \$7.60
 INT. at Sullivan Co. Bank, Liberty

4s '06 J-J \$85,000.00 July 1 21-'27
 4.3s '08 June 50,000.00 June 1 1928
 (Subject to call after 1913.)
 4.45s '16 M-N 20,000.00
 (Subject to call after July 1 1918.)
 (*Optional 25 years after date.)
School Bonds.
 3.45s '98 July \$38,000.00 July 1 '17-35
 4.45s '14 July 13,000.00 July 1 '17-29
 4.45s '16 Aug 25,000.00 Aug 1 '17-41
Paving Bonds.
 5s '09 Sept \$4,000.00 Sept 1 '17-18
 s '15 July 2,333.00 July 27 '17-19
 4.45s '15 M-N 50,000.00 1919-1938
BOND. DEBT. July 25 '16 . . . \$504,000
 Water debt (incl.) May '16 305,000
 Sinking fund (water) 10,000
 Assess. val. '15 real estate 6,640,300
 Total valuation 1916 . . . 7,105,137
 Tax rate (per \$1,000) 1916 . . . \$23.06
 INT. payable at City Treas. office.

LOCKPORT.
 This city is in Niagara County,
 Inc. Apr. 11 1865. Pop. 15,18,693.
Park Bonds.
 5s \$300.00 Jan 1 '17-19
School Bonds.
 4s P-A 4,000.00 Aug 15 '17-18
 4.45s '14 Jan 90,000.00 Dec 2 '17-26
 4.45s '16 35,000.00 Jan 2 '17-23
Police-Department Bonds.
 4s '05 J-J \$1,000.00 Jan 1 1917
Street-Improvement Bonds.
 6s '12 \$16,920.00 Dec 1 '17-32
 5s '15 8,730.00 Jan 2 '17-25
 5s '15 Aug 7,000.00 Aug 24 '17-25
 4.45s '16 Dec 18,800.00 Dec 1 '17-34
 5s '13 Aug 41,000.00 Dec 1 '17-37
 5s 2,544.00 Jan 1 '17-32
 5s 800.00 Feb 1 '17-20
Deficiency Bonds.
 5s '15 Jan \$24,000.00 Jan 2 '17-20
Bridge-Grading Bonds.
 5s \$900.00 Nov 2 '17-15
Water Bonds.
 4s '06 J-D \$330,500.00 Dec 1 '17-36
 5s '07 J-D 41,000.00 Dec 1 '17-34
 4.30s '08 J-D 27,000.00 Dec 1 '17-36
 5s '15 Jan 14,000.00 Jan 2 '17-25
BOND. DEBT. Nov 1 '16 . . . \$906,673
 Water bonds (included) 416,000
 Local assess. bonds (incl.) 217,349
 Assess. val. real est. '15 11,487,375
 Total val. '15 (abt. act.) 12,052,660
 Total tax rate (per \$1,000) 1916 . . . \$26.06
 INT. on \$330,500 water 4% bonds
 at U. S. Mtg. & Trust Co., N. Y.;
 on other issues at City Treasury.

LONG BEACH.
 This village is in Nassau County,
 Incorp. 1913. Pop'n 1915, 622.
Municipal Building Bonds.
 4.45s '16 ann \$45,000.00 Sept 1 '21-45
Street Impt. Bonds.
 4.80s '15A-O \$9,000.00 Apr 1 '17-25
 4.80s '15A-O 40,000.00 Apr 1 '26-30
 150,000.00 Apr 1 '31-35
 5s '14 Oct \$15,000.00 Oct 1 1924
BOND. DEBT. Oct 1916 . . . \$212,000
 Assessed val. Real estate 4,765,075
 ation 1916. Total 4,778,998
 Tax rate (per \$1,000) 1916 . . . \$11.40

LYONS.
 This village is in Wayne County,
 Incorp. 1831. Pop'n 1915, 4,742.
Water Bonds.
 5s '13 Dec \$5,000.00 Jan 1 '18-26
 4.80s '15 Jan 25,000.00 Jan 1 '18-42
 4.45s '15 ann 72,000.00 1926-1943
Sewer Certificates.
 4.10s '16M-S \$9,215.00 Sept 1 1917
 9,225.00 Sept 1 1918
Sewer Bonds.
 4.60s '15 ann \$91,000.00 300y'ly beg. '19
BONDED DEBT. Water \$142,000
 Oct 9 1916 (Oth. purp. 91,400)
 Certificate debt (add'l) 38,440
 Assessed val. Real estate 1,379,250
 ation 1916. Total 2,364,520
 Tax rate (per \$1,000) 1916 . . . \$15.38

MADISON COUNTY.
 County seat is Wampsville.
County-Building Bonds.
 4s '09 J-J \$95,000.00 Jan 1 '17-31
 4.45s '14 Feb 55,000.00 Feb 15 '17-29
BOND. DEBT. May 2 '16 . . . \$155,000
 Floating debt 45,000
 Assessed val. Real estate 21,032,349
 Total assessed val'n. 1915 23,262,707
 Popula'n 1910,

MAMARONECK (VILLAGE).

This village is in Westchester Co. Inc. Nov. 18 1895. Pop. 1915, 7,290. Road & Bridge Bonds.

4s J-J \$5,500.00 1917-1927
3.35s J-J 3,000.00 1917-1919
4.6s '08 J-D 5,000.00 June 1 '17-'26

Bridge Bonds.

4.40s '12 F-A 80,000.00 Aug 1 '17-'28

Sewer Bonds.

M-N \$831,000.00 Nov 1 '17-'33
3.3s J-J 36,000.00 July 1 '17-'34
4s '06 J-J 19,000.00 July 1 '17-'35

Fire-Department Bonds.

4.30s '09 A-O \$3,500.00 Oct 1 '17-'23

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 \$28,700.00 May 1 '17-'30

Larchmont School Bonds.

3.1s '01 D 87,500.00 Dec 31 '17-'19

Mamaroneck Ave. School & Site.

4.1s '08 M-N 50,000.00 May 1 '20-'39

High-School-Addition Bonds.

4.1s '08 M-N \$45,000.00 M & S '17-'34

BOND. DEBT MAY '16.

\$1,442,330 Ass'd val. '15 (3-5 act.) 1,430,239

School tax (per \$1,000) 1915, \$4.84 +

INT. payable to "holder" in New York exchange.

MANCHESTER.

This village is in Ontario County. Incorp. 1892. Pop'n 1915, 1,115.

Water-Works Bonds.

4.30s '15 J-D \$34,000.00 June 1 '17-'45

BOND. DEBT. (Water) 1916, \$34,000

Oct. 12 1916. Other purp. 3,500

Assessed val. '16, real estate, 493,121

Tax rate (per \$1,000) 1916, \$16.22

INT. payable at Treasurer's office.

MARION.

This town is in Wayne County.

Water Bonds.

5s '13 A-O \$30,000.00 Oct 1 '18-'32

BOND. DEBT Oct 12 '16, \$30,000

Assess. val. '15 real estate, 1,349,763

(Assessment about 75% actual value)

Tax rate (per \$1,000) 1915, \$9.50

Pop'n 1910, 2,102; 1915, 2,435.

INT. at office of Myron W. Green, Rochester.

MASSENA.

This town is in St. Lawrence Co.

Highway Bonds.

4.1s '10 Feb \$25,000.00 Feb 1 '17-'30

4.1s '12 Feb 25,000.00 Feb 1 '17-'33

4.1s '14 Aug 4,000.00 1917-1921

Town-Hall Bonds.

4s '04 Mch \$5,000.00 1917-1924

4s '05 Mch 4,500.00 1917-1925

BOND. DEBT Mar 1916, \$71,000

Assess. val. '15 (1/2 act.) 4,062,794

Tax rate (per \$1,000) 1914, 47.305

Population 1910, 4,806; 1915, 7,090

INTEREST at Supervisor's office.

MECHANICVILLE.

This city is in Saratoga County.

Inc'd village 1859; as city June 29 1915. Population 1915, 8,203.

Refunding Bonds.

4.1s '15 Oct \$38,000.00 Oct 1 '17-'35

Village Hall and Jail.

5s '14 Nov \$3,200.00 Nov 2 '17-'30

Village-Hall Bonds.

5s '14 Sept \$22,000.00

Street-Paving Bonds.

Outstanding Oct 1916, \$99,270

Water Bonds.

M-N \$85,000.00 May 1 '17-'22

4s M-N 17,000.00 Nov 1 1922

3.3s F-A 22,000.00 July 1 1933

4.1s '09 July 5,000.00 July 1 '17-'21

Water Refunding Bonds.

4.1s '12 \$12,000.00 1927

BOND. DEBT Oct 1 '16, \$284,279

Water debt (included) 109,000

Assess. val. 1916 (60% act.) 2,939,300

Tax rate (per \$1,000) 1916, \$19.50

INT. at Treasurer's office.

MECHANICVILLE SCH. DIST.

4s '01 Nov \$5,500.00 1920

4s '08 J-D 18,850.00 1920-1938

4s '06 J-D 9,000.00 1917-1925

4.1s '13 J-D 135,300.00 1917-1945

TOTAL DEBT Apr 18 '16, \$183,850

Assessed val. '15 (60% act.) 3,662,597

School tax (per \$1,000) 1915, \$17.90

INT. on 4s '91 at Mechanicville;

4.1s 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. 1915, 6,079.

Paving Bonds.

4.50s '12 Oct \$3,000.00 Oct 1 1917

Village-Hall Bonds.

4.1s '08 Aug \$20,000.00 July 15 '17-'26

Water Bonds.

3.75s July \$60,660.00 May 9 '17-'34

Sewer Bonds.

5s '07 July \$7,000.00 July 15 '19-'23
BOND. DEBT Oct 9 '16, \$96,667
Water debt (included) 66,667

MIDDLEPORT.

This village is in Niagara County.

Inc. 1859. Pop'n 1915, 1,247.

Sewer Bonds.

4.35s '12-D \$53,000.00 June 1 '17-'39

Water Bonds.

4.35s '12-D \$46,000.00 June 1 '17-'40

TOTAL DEBT Oct 4 1915, \$101,000

Water debt (included) 47,000

Assess. val., real estate, 1,238,803

Total assess. value 1915, 1,319,733

Tax rate (per \$1,000) 1915, \$11.00

MIDDLETOWN.

This city is in Orange Co. Inc. June 9 1888. Pop'n, 1915, 16,381.

Street-Improvement Bonds.

4.1s M-S \$42,000.00 Mon 1 '17-'37

School Bonds.

4.1s '12 J-J \$17,000.00 July 1 1922

City-Hall Bonds (Opt. art. 1915).

4.1s '10 S-A \$70,000.00 July 1 1930

Refunding Bonds.

3.1s M-S \$13,000.00 May 1 1931

Refunding Water Bonds.

4.1s \$40,000.00 Aug 1 1931

4.1s '13 F-A \$2,000.00 Feb 1 1933

Water Bonds.

3.1s J-J \$80,000.00 July 2 1918

(Subject to call July 2 1898.)

3.1s F-A \$100,000.00 July 1 1921

3.1s F-A 90,000.00 Apr 1 1931

3.1s F-A 27,000.00 Feb 2 1923

4s M-N 75,000.00 May 1 1930

BOND. DEBT May 1916, \$568,500

Water debt (included) 434,000

Assessment debt (add'd) 19,600

Sinking fund (water) 140,199

Other sinking funds 25,003

Assess. val. '16 Real estate, 8,240,317

(42% act.) Spec. franch. 166,151

Total tax (per \$1,000) 1916, \$24.48

INTEREST is paid at city treasury.

MINDEN UN. FR. S. D. NO. 14.

P. O. Fort Plain, Montgomery Co.

\$8,000.00 Nov 1 '17-'20

12,500.00 Nov 1 '21-'25

15,000.00 Nov 1 '26-'30

25,000.00 Nov 1 '31-'37

4,500.00 Nov 1 1938

5s '15 M-N 9,500.00 Nov 1 '17-'35

TOTAL DEBT Oct 1916, \$80,000

Assess. val. '16 real estate, 1,387,033

(1/2 of actual) total, 1,605,383

School tax (per \$1,000) 1916, \$15.30

INT. at Fort Plain Nat. Bank in New York exchange.

MOHAWK.

This village is in Herkimer County.

Inc. 1844. Population 1915, 2,677.

Fire-Alarm-System Bonds.

4.90s '14 \$1,600.00 1917-1924

Refunding Water Bonds.

4.1s A-O \$27,500.00 \$1,500 yearly

Sewer Bonds.

3.1s J-D \$28,000.00 \$1,400 yearly

Water & Light Improvement.

3.00s A-O \$5,000.00 \$500 yearly

Electric-Light Bonds.

4s '05 F-A \$6,000.00 1917

Refunding Elec.-Light Bonds.

4s '07 F-A \$2,500.00 \$500 yearly

BOND. DEBT Oct 1915, \$102,900

Water debt (included) 38,000

Assessed valuation 1915, 1,200,000

Tax rate (per \$1,000) 1915, \$14.00

INTEREST on water and light bonds payable in Mohawk; on imp. bonds at Southold Sav. Bank.

MONROE COUNTY.

County seat is Rochester.

4.1s '15 F-A \$250,000.00 Feb 1 '21-'30

Court-House Bonds.

3.1s F-A \$200,000.00 Feb 1 '17-'20

TOTAL DEBT May 6 '18, \$200,000

Assess. val. 1916, 312,813,139

Tax rate (per \$1,000) 1915, \$6.41

Pop'n 1910, 283,212; 1915, 319,310

INTEREST and principal payable at Amer. Exch. Nat. Bk., N. Y. City.

MONTGOMERY COUNTY.

County seat is the county seat.

Jail Bonds.

4.1s '13 M-S \$850,000.00 Aug 1 '17-'23

Refunding Bonds.

4.1s '13 M-S \$30,000.00 1917-1919

Tuberculosis Hospital Bonds.

4.1s '13 M-S \$20,000.00 1923-1924

Building Bonds.

4.1s '11 F-A \$5,000.00 1917

Highway Bonds.

4s '04 & '05 \$36,000.00 1917-1925

5s '05 13,000.00 1917-1922

4s '09 21,000.00 1917-1923

4.1s '10 20,000.00 1917-1926

4.1s '11 40,000.00 1917-1926

4.1s '13 30,000.00 1920-1922

4.1s '15 14,000.00 1922-1923

BOND. DEBT Oct 12 '16, \$278,000

Assess. val. 1915, real est., 29,857,888

Total value 1915 (3/4 act.) 33,766,737

Pop'n 1910, 47,537; 1915, 61,030

INT. at Amsterdam Sav. Bank and Farmers' Nat. Bk., Amsterdam.

MONTICELLO.

This village is in Sullivan County.

Inc. 1830. Population 1915, 2,132.

Water bonds (4.1s) \$21,000

Sewer bonds (4.1s) 43,000

Highway bonds (5s) 17,000

BOND. DEBT April 1916, \$81,000

Assess. val. '15 (1/2 act.) 680,200

Village tax rate (per \$1,000) '15, \$21.20

INT. at Nat. Un. Bk., Monticello.

MT. KISCO.

This village is in Westchester Co.

Inc. 1874. Population 1915, 2,902.

Fire-Alarm Bonds.

5s '13 J-J \$2,500.00 July 1 1922

Water Bonds.

3.8s '05 J-D \$10,800.00 1917-1934
3.60s '98 A-O 11,000.00 1917-1927
3.60s '99 A-O 750.00 1917-1919

Road Bonds.

4.1s '12 J-J 12,000.00 1920-1931

Sewer Bonds.

4.1s '09 M-N \$8,500.00 Nov 1 '17-'33

4.35s '12-J 10,783.00 July 1 '17-'22

4.70s '12-J 4,725.00 July 1 '17-'25

4.1s '13 F-A 11,000.00 Feb 1 '18-'28

4.1s '14 J-J 17,850.00 June 15 '19-'33

School Bonds.

4.1s '12 865,000.00 1941

Street Impt. Bonds.

NEWBURGH (Continued).

Fire-Department Bonds. 5a '08 F-A \$3,000. Feb 1 '17-'18 43a '08 F-A \$3,000. Aug 1 '17-'19 4b '09 M-N 1,650. May 1 '17-'19 4c '11 M-N 13,500. May 1 '17-'31 4d '16 M-N 18,500. May 1 '17-'25

Refunding Improvement Bonds

43a '12 M-S \$27,200. Sept 1 1932 Paving Bonds. 43a '08 M-N \$10,000. May 1 '17-'18 4b '09 M-S 21,420. Sept 1 '17-'19 4c '09 M-N 2,882.04. May 1 '17-'19 4d '12 M-S 37,000. Sept 1 '17-'29 4e '12 J-D 15,000. June 1 '17-'22 4f '13 F-A 97,000. Feb 1 1938 4g '13 M-N 61,600. Nov 1 '17-'30 4h '13 M-N 7,000. Nov 1 1928 4i '15 A-O 28,000. Apr 1 1925 4j '15 F-A 38,000. Aug 1 '17-'35 4k '16 M-N 27,000. May 1 '17-'30

Glebe Fund

3a '05 F-A \$25,170. Aug 5 1935 3b '03 J-W 1,437.37. May 20 1943

Sewer Bonds

43a '11 M-N \$24,000. May 1 '17-'31 43b '12 M-N 13,500. Nov 1 '17-'30

School Bonds

33a '03 J-J \$14,000. July 1 '17-'23 43a '07 A-O 44,000. Oct 1 '17-'27 33a '09 F-A 115,000. Feb 1 1929 43b '11 J-J 1,000. July 1 1931

Water Bonds

4a '10 M-S \$158,000. Mech 1 1930 43a '12 M-S 50,000. Sept 1 1932

Refunding Water Bonds

33a '07 J-J \$1,500. July 1 1917 35,000. July 1 1917 33a '05 M-N 15,700. Nov 1 '17-'24 33a '01 M-S 3,750. Sept 1 '17-'21 33a '02 M-S 4,000. Sept 1 '17-'21 42a '11 M-S 10,000. Sept 1 '17-'21 43a '12 F-A 108,000. Feb 1 '17-'34 43a '12 M-S 44,000. Sept 1 1932

BOND. DEBT OCT 1 1916 \$1,127,686

Water debt (incl.) 430,750 Assess. val. real estate '16 13,214,516 Bank stock assess. (add'l) 1,536,593 Personal assessment 401,159 Franchise assessment 425,425 Assessment about 4 1/2 actual value 10,000 City & sch. tax (per \$1,000) '16 \$24.50

NEW CASTLE

This town is in Westchester Co. District No. 1 (School). 5a '08 \$16,000. 1917-1932 District No. 8 (School)

5a J-J \$2,400. until Jan 1 '28 Highway Bonds. 43a '13 J-J \$141,300. 1930 43a '13 M-S 20,000. Sept 1 '17-'26 43a '14 M-N 8,075.10. (\$1,000 yearly May 1)

Town debt Oct 1916 \$178,000 Ass'd val. '16 (real est.) 4,519,494 Total valuation 1915 4,771,394 Tax rate (per \$1,000) 1916 \$14.86 Population 1910 3,573; 1915 4,401

NEW CASTLE & BEDFORD UN. FREE SCHOOL DIST. NO. 2.

43a '12 J-D \$65,000. June 1 '17-'32 43a '16 J-J 45,000. July 1 '17-'36 TOTAL DEBT OCT 1 1916 \$110,000 Ass'd val. '16 (real est.) 3,537,707

VII. & sch. tax (per \$1,000) '16 \$23.60 Population in 1914 (est.) 3,000 INT. at Columbia Tr. Co., N. Y.

NEW ROCHELLE

This city is in Westchester County, Inc. 1899. Population 1915, 31,758. Court-House & Police-Sta. Bds. 43a '11 M-N \$87,000. May 1 20-'41

Grade-Crossing Bonds

4a '09 M-N \$46,700. Dec 1 1930 Sewer Bonds. 4a '08 A-O \$55,000. Oct 1 '17-'27 4b '07 A-O 95,000. Oct 1 '28-'46 4c '07 A-O 65,000. Oct 1 '47-'59 33a '08 F-A 20,778.94. Aug 1 '17-'39 33a '01 F-A 99,000. Aug 1 '17-'49 33a '09 J-D 11,112.19. Dec 1 '17-'27 4a '05 M-N 50,000. May 1 '17-'38 4b '08 M-N 7,000. May 1 '17-'19 43a '09 M-N 39,000. May 1 '20-'39 43a '10 J-J 15,421.7. May 1 '17-'31 43a '11 M-N 8,000. May 1 '17-'24 43a '12 M-N 50,000. May 1 '18-'42

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 enacted a law (Chap. 548, Laws 1912) providing for the creation of the County of New York out of the Borough of the Bronx. The bill was subject to referendum of the citizens of the borough in November 1912 and was favorably passed upon at that time, but on Jan. 17 1913 was declared unconstitutional by the Appellate Division of the Supreme Court, V. 98, p. 299. This decision was reversed, however, by the Court of Appeals on March 14 1913. V. 99, 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 Mitchel.

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.

Manhattan & The Bronx \$226,144,311.28 Brooklyn \$1,626,175.53 Queens 13,709,935.02 Richmond 3,486,736.07 Total \$234,967,159.10

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

Relief Bonds.

5a '08 M-N \$5,000. May 1 1917 5b '09 M-N 19,000. May 1 '17-'19 5c '09 M-N 19,000. May 1 '17-'19 5d '09 M-N 19,000. May 1 '17-'19 4a '03 M-N 33,000. May 1 '17-'27

Street & Highway Impt.

33a '07 M-N 39,625. Nov 1 '17-'23 33a '09 J-D 85,000. June 1 '17-'33 33a '01 A-O 26,000. Apr 1 '17-'29 33a '04 J-D 150,000. June 1 '30-'43 33a '01 J-J 30,000. July 1 '30-'43 5a '07 M-N 25,000. May 1 '17-'25 (\$5,000 due in odd years.) 43a '09 M-N 100,000. May 1 '22-'31 43a '10 M-N 22,000. May 1 '17-'20 43a '11 M-N 44,000. May 1 '17-'21 43a '11 M-N 34,000. May 1 '17-'21 5a '13 M-N 89,000. May 1 '17-'23 43a '13 M-N 250,000. May 1 1917

Fire-Department Bonds.

33a '07 F-A \$36,000. Aug 1 '17-'34 5a '07 M-N 50,000. May 1 '17-'20 5a '08 M-N 25,000. May 1 '18-'30 43a '11 M-N 12,000. May 1 '17-'20 43a '10 M-N 15,000. May 1 '17-'21 43a '12 M-N 16,215.7. May 1 '17-'22 5a '13 M-N 9,000. May 1 '17-'21 4a '16 M-N 21,000. May 1 '18-'24 4,000. May 1 1925

Assessment Map Bonds.

5a '07 M-N \$15,000. May 1 '17-'19

Local-Improvement Bonds.

4a '03 M-N \$84,000. May 1 '17-'32 4a '04 M-N 34,000. May 1 '17-'33 4a '05 M-N 9,000. May 1 '17-'25 4a '04 M-N 10,000. May 1 '17-'21 5a '07 M-N 17,136.32. May 1 '17-'19 5a '09 M-N 12,000. May 1 '19-'20 43a '11 M-N 28,000. May 1 '17-'21 43a '12 M-N 58,530. May 1 '17-'25 43a '12 M-N 1,900. May 1 '17-'20 43a '13 M-N 29,520. May 1 '17-'23

Municipal Impt. Bonds.

43a '14 M-N \$70,000. May 1 '17-'23 10,200. May 1 1924 43a '15 J-D 98,000. May 1 '18-'24 13,000. May 1 1925

City Yard Bonds.

43a '15 J-D \$34,000. May 1 '24-'40 1,000. May 1 1941

School Bonds.

4a '07 M-N \$54,000. May 1 '17-'27 4a '05 M-N 7,000. May 1 '17-'21 4a '05 M-N 56,000. May 1 '17-'30 4a '06 M-N 38,000. May 1 '17-'25 5a '08 M-N 99,000. May 1 '20-'30 1,850. May 1 1931 43a '09 M-N 40,000. May 1 '17-'32 43a '09 M-N 12,500. May 1 '20-'31 43a '10 M-N 70,000. May 1 '17-'30 43a '10 M-N 55,000. May 1 '20-'30 43a '11 M-N 88,000. May 1 '20-'41 43a '12 M-N 50,000. May 1 '20-'41 5a '15 M-N 78,000. May 1 '21-'29 4a '15 M-N 24,000. May 1 '21-'32 1,000. May 1 1933

Certificate Redemption Bonds.

43a '11 M-N \$17,000. May 1 '17-'20 43a '12 M-N 15,000. May 1 '17-'21 1,574.88. May 1 '22 5a '13 M-N 700. May 1 1917 43a '13 M-N 9,800. May 1 '23-'31 43a '13 M-N 757.50. May 1 1917

Library Bonds.

43a '11 M-N \$18,000. May 1 '17-'25 900. May 1 1926 43a '13 M-N 10,500. May 1 '17-'23

and Damage Bonds.

33a '09 A-O \$28,000. Apr 1 '17-'23 33a '09 J-D 20,000. July '24-'29 33a '00 J-D 30,000. June 1 '25-'29

Special Assessment Certifs.

(Subject to call after 1 year.) Sewer 5a \$25,000 Construction 5a 122,300 Temporary certificates 5a 24,077 Temporary tax 5a 180,000 BOND. DEBT Sept 30 '16 2,973,096

Temporary loans 351,377 Total DEBT Sept 30 1916 3,324,473 Assessed valuation, real 39,658,035 Assessed val., personal 35,000 Franchises 1,582,725 Total valuation 1916 41,278,760 Total rate (per \$1,000) 1916 33.80

INTEREST payable at office of City Treasurer or, at the request of holder, will be remitted in N.Y. exch'

to Oct. 31 1916, \$1,071,302,689.90, and redeemed and canceled during that period \$229,198,017.63. The following compares gross and net debt of the consolidated city at different dates.

x Funded *Temporary Total Sinking Net Debt. Debt. Debt. Funds. Debt. Jan 1 '98 \$321,905,514 \$3,069,245 \$324,974,759 \$92,718,373 \$232,256,386 Jan 1 '99 341,844,226 1,817,265 350,031,491 99,886,292 250,145,199 Jan 1 '00 369,620,986 3,177,912 362,798,898 105,754,872 257,044,026 Jan 1 '01 384,794,598 7,495,936 392,290,534 112,289,129 280,002,405 Jan 1 '02 412,047,717 14,235,598 426,283,315 117,399,480 308,883,835 Jan 1 '03 434,439,690 26,739,908 461,079,514 120,742,949 340,336,565 Jan 1 '04 477,623,199 49,285,750 526,908,949 150,833,003 376,075,946 Jan 1 '05 522,954,132 39,865,640 562,819,772 157,836,333 404,983,439 Jan 1 '06 594,056,513 45,377,500 642,434,013 169,780,612 472,653,401 Jan 1 '07 658,234,892 57,374,770 715,609,662 191,144,187 524,465,475 Jan 1 '08 726,646,965 63,014,037 789,660,902 197,437,164 592,223,738 Jan 1 '09 799,441,994 82,998,890 882,440,884 210,421,340 672,019,544 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 62,641,786 1,100,453,505 276,815,727 823,637,778 Jan 1 '13 1,122,690,043 71,505,842 1,194,195,885 294,779,242 899,416,642 Jan 1 '14 1,247,837,632 40,013,641 1,287,851,273 325,005,028 962,846,245 Jan 1 '15 1,307,020,321 60,462,372 1,367,482,693 359,478,873 1,008,004,720

1916. Jan. 1, 1,361,801,821 52,367,075 1,414,168,896 381,378,047 1,032,790,849 Oct. 31, 1,411,056,181 79,212,814 1,490,268,995 395,096,907 1,095,172,088

x Including general fund bonds as follows: \$8,600,000 at Jan. 1 1904, \$18,000,000 at Jan. 1 1905, \$29,000,000 at Jan. 1 1906, \$40,750,000 at Jan. 1 1907, \$54,250,000 at Jan. 1 1908, \$68,750,000 at Jan. 1 1909, \$85,500,000 at Jan. 1 1910, \$102,500,000 at Jan. 1 1911, \$120,000,000 at Jan. 1 1912, \$137,500,000 at Jan. 1 1913, \$159,500,000 at Jan. 1 1914, \$183,000,000 at Jan. 1 1915 \$208,000,000 at Jan. 1 1916 and \$216,000,000 Oct. 31 1916. On Jan. 1 1912 the funded debt also included \$23,795,579 of the corporate stock notes described below; \$25,391,095 of these securities were included on Jan. 1 1913, \$62,435,562 Jan. 1 1914, \$88,608,977 Jan. 1 1915, \$34,680,285 Jan. 1 1916 and \$24,275,000 Oct. 31 1916. 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: '98, Jan. 1 1914, Jan. 1 1915, Jan. 1 1916, Oct. 31 '16. Gross debt \$2,829,249 \$2,011,859 \$7,421,532 \$40,820,235 \$99,823,493 \$168,068,517 \$276,855,168 \$55,514,996 \$33,156,433 \$39,350,200 Net 4,276,855 168,058,514 1,996,433 156,433,632 189,350,200

* Included on Oct. 31 1916 were \$3,000,000 corporate stock notes issued for water, of which \$2,500,000 were held by the public. These on Jan. 1 1916 amounted to \$4,484,877, all of which were held by the public.

ASSESSED VALUES.—The assessed valuation of property in the consolidated city for the year 1916 follows:

Real Estate, Personal Estate, Total, Tax Rate Manhattan \$5,129,830,629 \$317,187,300 \$5,447,017,929 \$20.40 Bronx 698,869,196 6,285,500 705,154,696 20.90 Brooklyn 1,752,360,970 43,789,090 1,796,150,060 20.80 Queens 539,394,614 6,711,060 546,105,674 20.60 Richmond 87,366,952 2,677,200 89,044,152 21.13

Total 1916 \$8,207,822,361 \$376,530,150 \$8,584,352,511 \$20.40 to \$21.13 Total valuations for each borough in previous years were as follows:

Man. & The Bronx, Brooklyn, Queens, Richmond, Total 1915 6,122,083,549 1,735,518,436 517,155,078 86,078,929 8,460,815,992 1914 6,101,412,243 1,710,471,995 494,601,906 83,693,328 8,390,155,472 1913 6,037,889,583 1,726,310,461 484,533,686 83,335,471 8,322,069,201 1912 5,938,089,111 1,723,496,394 463,147,289 80,149,636 8,204,892,439 1911 5,937,880,465 1,745,026,899 451,999,227 81,946,696 8,216,763,287 1910 5,643,421,737 1,463,368,346 339,922,140 70,124,976 7,416,837,499 1909 4,650,680,180 1,031,804,285 146,409,728 59,072,045 5,927,146,238 1908 2,799,871,672 695,335,040 109,322,433 45,088,128 3,654,122,103 1899 2,669,088,835 655,092,980 110,066,632 44,103,582 3,478,362,039 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 1894 1,896,978,390 432,758,601 1893 1,371,117,093 350,683,702 1892 1,143,763,724 285,491

No assessment or tax in 1898.

In 1903 the assessment of real estate was made on the basis of actual 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.)

[State Supreme Court early in 1916 decided against the city in its efforts to have value of bank shares excluded from personal tax valuation in trying direct State tax. See "Chronicle" of Mar. 4 1916, page 906.]

The State Supreme Court upholds the city's right to make its own appraisal of personal property of foreign corporations. See "Chronicle" of May 27 1916, page 2005.]

[The sum of \$18,439,335, which the city has been carrying as an asset for the past eleven years and representing unsatisfied claims against 92,844 persons for personal taxes from 1899 to 1905, inclusive, was wiped from the city's books by the Board of Estimate on Oct. 13 1916. V. 103, p. 1523.]

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 investments shall meet the interest and amortization charges. See the amendments to the Charter of 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."

PAY-AS-YOU-GO POLICY APPROVED.—On May 20 1916 the Governor signed the bill approved by the 1916 Legislature providing for the incorporation in the city charter of the pay-as-you-go policy. See "State and City Department" of "Chronicle" for May 27 1916.

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 paid out of 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 renewals 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. N. Y. Rev. Stat. § 79, p. 610. Up to Oct. 31 1916 \$216,000,000 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, \$163,320,270; for 1911, \$173,967,835; for 1912, \$181,000,657; for 1913, \$192,711,441; 1914, \$192,995,551; for 1915, \$198,989,786; for 1916, \$212,956,153.31 (including \$13,976,000 apportioned to N. Y. City as its share of the direct State tax

of \$20,000,000; for 1917 the appropriations are \$211,115,016.82. No direct tax in 1917. Comptroller Prendergast and Martin Saxe, Chairman, State Tax Commission, failed in their efforts to get State Board of Equalization to equalize assessments in order to lighten city's share of any direct tax that might be imposed in the future. Y. 103, p. 1620.

POPULATION (U. S. Census figures)—
1910. 1900.
Greater N. Y. 4,766,883 3,437,302
Man. & Bronx 2,732,522 2,050,600
Boro. of Br'klyn 1,634,351 1,166,582
The population of the Greater City, according to the State Census for 1915, is officially reported as 5,047,221.

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. The loans marked (s f) are held in the sinking fund.

FUNDED DEBT OF THE CITY OF NEW YORK.

(As Constituted from January 1 1898.)

Payable from the sinking fund of the City of New York under the provisions of Sections 206 of the Greater New York Charter.

Table with columns for account type, amount, and date. Includes sections for Account of Armories, Sites for Carnegie Libraries, Buildings (Dept. of Correction), Bldgs. (Dept. Pub. Charities), New Hall of Records, School Houses and Sites, and various public buildings and hospitals.

Table with columns for account type, amount, and date. Includes sections for Crotona Park, Bronx Park, Public Parks, Riverside Drive, and various bridges and parks.

NEW YORK CITY (Continued)—

Table listing various city departments and their budgets, including Dept. Docks and Ferries, Retaining Wall, Library Bldgs., Sanitary Protection of Sources of Water Supply, and various municipal services.

Table listing various city departments and their budgets, including Rapid Transit Railroad, Repaving Streets and Avenues, Atlantic Ave. Impt., Grand St. Paving, Bedford Ave. Impt., Street and Park Openings, Various Municipal Purposes, Acquiring Title to Lands, Soldiers' and Sailors' Memorial Arch, Monument, Fort Greene Park, Sewer Construction, Webster Ave. Relief Sewer, Map, Queens Borough, Map, Borough Richmond, Topographical Bureau, Payment of Awards, Fire Boats, Fire Alarm Telegraph System, Acquisition of Land, For the New Aqueduct, and Additional Supply of Water.

Table listing various city departments and their budgets, including Sanitary Protection of Sources of Water Supply, Purch. of L. I. Water Supp. Co., General Fund Bonds, Assessment Bonds, Laying Water Mains, New York Bridge Bonds, Bridges over Harlem River, Bridge over Harlem Ship Canal, Bridges over Harlem River, Bridge Connecting Pelham Bay Park and City Island, Bridges over Bronx River, Bridges over N. Y. Cent. Tracks, Bridge over N. Y. & Harlem RR., Port Morris Branch, Bridge over Harlem River, Bridge over N. Y. & Harlem RR., American Museum Nat. History, Dist. Police & Judicial Courts, Castle Garden Aquarium, Hall of Records, Court House—Appellate Div., Redemption of Revenue Bonds, Dept. of Pub. Charities (Bldgs.), Dept. of Correction (Bldgs.), Botan. Museum & Herbarium, Public Bath, Rivington St., Bldgs. Promotion Pub. Health, and Public Building, Crotona Park.

Table listing various city departments and their budgets, including Public Building, Crotona Park, Parks, Parkways & Drives, Public Park, Bester Street, Public Park, 11th Ward, Mulberry Bend Park, Riverside Park, Spuyten Duyvil Parkway, Public Park 12th Ward, Public Park 27th & 28th Sts., Washington Bridge Park, Fort Washington Park, Street and Park Opening, Fire Hydrant Stock, Police Department Bonds, Public Driveways, Repaving Streets and Avenues, and Board of Health.

Payable from the water sinking fund of the City of New York under the provisions of Section 10 of Article 8 of the State Constitution and Section 208 of the Greater New York Charter, as amended.

Payable from taxation under the provisions of Section 222 of the Greater New York Charter.

Table listing various city departments and their budgets, including Public Building, Crotona Park, Parks, Parkways & Drives, Public Park, Bester Street, Public Park, 11th Ward, Mulberry Bend Park, Riverside Park, Spuyten Duyvil Parkway, Public Park 12th Ward, Public Park 27th & 28th Sts., Washington Bridge Park, Fort Washington Park, Street and Park Opening, Fire Hydrant Stock, Police Department Bonds, Public Driveways, Repaving Streets and Avenues, and Board of Health.

NEW YORK CITY (Continued).

Table listing various bonds and stocks for New York City, including Dock Bonds, Consolidated Stock-Parks, Parkways and Public Places, and Additional Water Stock.

Payable from the sinking fund for the redemption of the city debt (No. 1) under the provisions of Section 1 of Chapter 79 of the Laws of 1889 and Section 214 of the Greater New York Charter.

Consolidated Stock-Parks, Parkways and Public Places (sf\$5,228,100) 1909 to 1920 Public Places (sf\$4,595,000) 1909 to 1920

Payable from the sinking fund for the redemption of the city debt (No. 1) under the provisions of Section 213 of the Greater N. Y. Charter.

Additional Water Stock. A-O (sf\$45,000) Oct 1 1933 100,000 (Subject to call after Oct 1 1913)

Payable from assessments. Assess. Bonds (Fort Washington Ridge Road) M-N sf\$36,042.29 1895 M-N sf\$5,887.62 1896

BONDED DEBT ANNEXED TERRITORY OF WESTCHESTER CO.

Table listing bonds for Town of West Farms and Central Ave. Construction.

TOWN OF WESTCHESTER.

Table listing bonds for Improvement Bonds and Union Fr. Sch. Dist. No. 2 Bds.

TOWN OF MORRISANIA.

Table listing bonds for Central Ave. Construction.

VILLAGE OF WILLIAMSBRIDGE.

Table listing bonds for Highway Improvement.

FUNDED DEBT COUNTY OF NEW YORK.

Consolidated stock payable from the sinking fund for the redemption of the city debt (No. 1) under the provisions of Section 213 of the Greater N. Y. Charter.

INTEREST—WHERE PAYABLE.—Coupon interest is payable at Guaranty Trust Co.; registered interest at office of City Comptroller.

THE 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.

Payable from the sinking fund of the City of Brooklyn under the provisions of Chapter 438, Laws of 1860, and amendments thereto.

Table listing Public Park Loan Bonds.

Payable from the sinking fund of the City of Brooklyn under the provisions of Chapter 572, Laws of 1890, and Chapter 443, Laws of 1881.

Table listing Arrearage Bonds.

Payable from the sinking fund of the City of Brooklyn under the provisions of Chapter 648 of the laws of 1895.

Table listing City-Hall Improvement Bonds.

N. Y. & Bklyn. Bdge. (Cons. Stk.)

Table listing bonds for New East River Bridge (Cons. Stock).

Kings & Queens Bridge (Cons. Stock).

Table listing bonds for Auxiliary Sewers (Cons. Stock).

Wallabout Bonds.

Table listing bonds for Wallabout Market (Cons. Stk.).

Indexing Conveyances (Cons. Stock).

Table listing bonds for Leonard St. Impt. (Cons. Stk.).

Cons. Stock to Pay Gravesend Bonds.

Table listing bonds for Cons. Stock to Pay Kings Co. Obligations.

Consolidated Stock—County Deficiencies.

Table listing bonds for Albany Ave. Impt. (Cons. Stk.).

Payable from the water sinking fund of the City of Brooklyn under the provisions of Chapter 398, Laws 1859, and Acts amendatory thereof and supplementary thereto.

Table listing bonds for Cons. Stk. for Water Syst. Ext. and Water Bds.—Gravesend Water Plant.

Water Bds.—Gravesend Water Plant.

Table listing bonds for Payable from taxation and Arrearage of Co. Taxes Bonds.

Local Improvement Bonds.

Table listing bonds for TOWN OF NEW UTRECHT.

TOWN OF FLATBUSH.

Table listing bonds for Sewer Relief & Ext. Fund Bds.

New York Bridge Bonds.

Table listing bonds for New York & Brooklyn Bridge.

Park-Purchase Bonds.

Public Site Purch. & Constr.

Public Market Bonds.

Soldiers' & Sailors' Monument.

School-Building Bonds.

Public Library Bonds.

High-School Bonds.

School-Building Bonds.

School-Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

Ward Sewer Bonds.

Cons. Stock—Cons. of Sewers.

Jamaica Plank Road Bonds.

Local Improvement Bonds.

NEW YORK CITY (Concluded.)

VILLAGE OF FLUSHING. Payable from Taxation. Funded Bonds of 1894. 4s A-O \$3,000.....1917-1919 Standpipe Bonds. 1917-1932 4s J-D \$16,000.....1917-1932 Street Improvement Bonds. 4s M-N \$3,000.....May 1 1917 4s M-N 2,000.....May 1 1918 4s A-O 120,000.....Oct 1 '19-'48

VILLAGE OF COLLEGE POINT. Payable from Taxation. Improvement Bonds. 3 1/2s --- \$50,600.....1917-1920 Water Bonds. 4s J-J \$11,000.....July 1917 Water Tower Bonds. 4s --- \$25,000.....1937

VILLAGE OF WHITESTONE. Payable from Taxation. Improvement Bonds. 5s --- \$8,000.....1916-1917 5s g --- 20,000.....1918-1921 5s g --- 9,000.....1917-1919 5s g --- 12,000.....1920-1922 5s g --- 20,000.....1923-1925

TOWN OF JAMAICA. Payable from Taxation. Macadam Road Bonds. 4s --- \$450,000.....1926 School District No. 1. 4 1/2s --- \$50,000.....1927-1976 School District No. 2. 5s --- \$8,000.....1917-1924 5s --- 5,000.....1920-1924

School District No. 4. 4s --- \$66,000.....1917-19 4s --- 1,500.....1917-1919 School District No. 6. 6s --- \$1,750.....1916-1922 5s g --- 13,000.....1917-1928 5s g --- 4,000.....1930-1933 School District No. 7. 4s --- \$31,000.....1917-1937 4s --- 8,000.....1917-1924 4s --- 13,000.....1917-1929 5s g --- 74,000.....1917-1933 5s g --- 125,000.....1950-1974

School District No. 8. 5s --- \$4,000.....1917-1918 4s --- 18,000.....1919-1927 4s --- 75,000.....1930-1954 School District No. 10. 5s --- \$3,500.....1917-1923 5s --- 2,000.....1925-1928 Town Hall-Land Bonds. 4s --- \$18,000.....1917-1925

VILLAGE OF JAMAICA. Payable from Taxation. Sewer Bonds. 4s --- \$18,000.....1917 Street-Improvement Bonds. 4s g --- \$200,000.....1917-1936 4s g --- 200,000.....1917-1936

VILLAGE OF RICHMOND HILL. Payable from Taxation. Highway Improvement Bonds. 4s g --- \$50,000.....1926-1935 4s g --- 70,000.....1937-1950 4s g --- 45,000.....1917-1925 Sidewalk Improvement Bonds. 4s g --- \$150,000.....1952-1951 Village-Hall Bonds. 4s g --- \$9,000.....1917-1925 Fire Equipment Bonds. 4s g --- \$5,000.....1921-1925

TOWN OF HEMPSTEAD. Payable from Taxation. Macadam Road Bonds. 4s J-J \$127,000.....July 1 1923 School District No. 18. 5s --- \$5,000.....1918 5s --- 22,000.....1917-1938 School District No. 23. 5s --- \$83,000.....1917-1979 5s g --- 65,000.....1937-1949 Hempstead School Districts Nos. 1, 8, 9, 11, 15, 17, 20, 21 and 24 will be found on page 44.

TOWNS OF HEMPSTEAD, FLUSHING AND JAMAICA. Payable from Taxation. Bonds of Un. Fr. S. D. No. 27. 5s --- \$17,000.....1917-1933

VILLAGE OF FAR ROCKAWAY. Payable from Taxation. Impt. of Streets and Avenues. 5s J-J \$5,000.....1917-1931 4s J-J 61,000.....Jan 1 1922 4s --- 1,000.....1916 4s --- 15,000.....June 1 1918 Sewer Bonds. 5s J-J \$35,000.....Jan 1 1917 3 1/2s J-J 18,000.....Jan 1 '17-'25

VILLAGE OF ROCKAWAY BEACH. Payable from Taxation. Street Improvement Bonds. 5s --- \$12,000.....1917-1920

VILLAGE OF ARVERNE-BY-THE-SEA. Payable from Taxation. Drainage Bonds. 5s g --- \$3,000.....1917-1919 5s g --- 2,000.....1920 5s g --- 3,000.....1921 5s g --- 3,000.....1922 5s g --- 1,000.....1923 Highway Bonds. 5s g --- \$40,000.....1920-1927 Street Bonds. 5s g --- \$60,000.....1920-1925 5s g --- 4,000.....1920-1923 Sidewalk Bonds. 5s g --- \$40,000.....1920-1923 Village Building Bonds. 5s --- \$8,000.....1917-1924

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 78.952444973 of the principal and interest as it becomes due, and Nassau County 21.047555027. The Comptroller of N. Y. City acts as agent in the payment of the debt. The amount of Queens County bonds outstanding on Oct. 31 1916 was \$4,197,000, of which \$3,313,633 was chargeable to New York City.

COUNTY OF RICHMOND.

Payable from Taxation. Road Bonds. 3 1/2s M-N \$45,000.....Nov 1 1917 5s g J-D 75,000.....June 1 1919 5s g J-D 15,000.....June 1 1919 4s g --- 35,000.....June 1 1920 4s g --- 109,000.....Aug 1920 4s g J-D 150,000.....June 1 1921 4s g J-D 190,000.....June 1 1922 4s g J-D 18,000.....June 1 1921 4s g J-D 12,000.....June 1 1922 4s g A-O 230,000.....Oct 1 1922

TOWN OF MIDDLETOWN. Payable from Taxation. Road Bonds. 5s g --- \$130,000.....1927 Refunding Bonds. 4s g --- \$9,000.....1917-1925 School District No. 1. 5s g --- \$2,250.....1917

TOWNS OF MIDDLETOWN AND SOUTHFIELD. Payable from Taxation. Union Free Sch. Dist. No. 2. 5s --- \$58,000.....1917-1944

TOWN OF NORTHFIELD. Payable from Taxation. Road-Improvement Bonds. 5s g --- \$150,000.....1927 School District No. 5. 5s --- \$4,000.....1917-1919 Sch. Dist. No. 6 (Port Richmond). 5s --- \$10,000.....1917-1921 5s --- 1,000.....1922

TOWN OF SOUTHFIELD. Payable from Taxation. Refunding Bonds. 4s --- \$9,000.....1916-1930 4s --- 6,600.....1931 Road Bonds. 5s g --- \$255,000.....1927 School District No. 3. 5s --- \$1,500.....1916-1921

TOWN OF WESTFIELD. Payable from Taxation. Road Bonds. 5s g --- \$80,000.....1922 4s --- 35,000.....1920 School District No. 5. 6s --- \$1,500.....1917-1919

TOWN OF CASTLETON. Payable from Taxation. School District No. 3. 5s --- \$18,000.....1917-1922

VILLAGE OF TOTTENVILLE. Payable from Taxation. Water Bonds. 3 1/2s --- \$12,000.....1917-1920 Road Bonds. 3 1/2s --- \$5,000.....1916-1925 Sewer Bonds. 3 1/2s --- \$8,800.....1916-1926

NIAGARA FALLS. This city is in Niagara County and is now under City Manager plan of government. Incorp. Mar. 17 1892. Population 1915, 42,257. City-Hall-Site Bonds. 5s g 13 J-J 68,800.....July 1 1933 Market Bonds. 4 1/2s 12 J-J \$39,400.....July 1 1932 School Bonds. 4s 95-97A-O \$2,000.....1917 4s M-N 5,000.....1917-1918 4s 95 J-J 28,000.....1917-1922 4s 96 J-J 24,000.....1923-1927 4s 01 J-A 150,000.....July 22-'25 3 1/2s 02 M-N \$35,000.....May 1 '23-'25 4s g 06 A-O 69,419e.....Apr '23-'25 4s g 13 J-J 59,000.....July 1 '33-'38

Bridge Bonds. 4 1/2s 11 J-J \$6,000.....July 1 1931 4s 07 J-J 5,000.....1927 Water Bonds. 4s J-J 36,000.....1917-1918 4s J-J 33,000.....1917-1918 4s J-J 3,000.....1917 4s 05 J-J 14,500e.....July 1 1924 4s 04 J-J 3,000e.....1924 4s g 09 J-J 300,000e.....Jan 1 '19-'34 4 1/2s 10 J-J 400,000e.....Jan 1 1940 4 1/2s 11 J-J 360,000e.....Jan 1 '41-'49 4s g 12 J-J 47,000e.....Jan 1 1930 4 1/2s 13 J-J 65,000e.....July 1 1934 4 1/2s 16M-S 60,000e.....Sept '13-'25 12,000e.....Sept 1 1936

Grade-Crossing Bonds. 4 1/2s 11 J-J \$45,000e.....Jan 1 '21-'25 4 1/2s 15 J-J 190,000.....1936-1954 Fire Bonds. 4 1/2s 11 J-J \$42,500e.....July 1 1931 4s 04 J-J 17,000.....1923-1924 Sewer Bonds. 4s 97 A-O 9,000e.....1917 4s 00 J-J 4,000e.....1921 4s 99 M-N 15,000e.....May 1 1919 4s 01 M-N 118,000e.....Nov 1 1921 4s 02 J-J 4,800e.....1921 4s 02 J-J 27,000e.....Nov 1 1922 4s 03 A-O 14,500e.....Oct 1 1923 4s g 04 J-J 32,000e.....July 1 '21-'24 4 1/2s 06M-N 48,400e.....Nov 15 '17-'38 4s 01 J-J 4,000e.....1924 4s g 08 J-J 70,500e.....1928

4 1/2s 09 J-J \$45,500e.....Jan 1 1929 4 1/2s 10 J-J 20,000e.....Jan 1 1930 4 1/2s 12 J-J \$20,500e.....Jan 1 '30-'34 4 1/2s 14 J-J 160,000e.....Sept 1 '38-'41 5s 14 J-J 112,800e.....July 1 1934 5s 14 J-J 32,000e.....Feb 2 '17-'18 4 1/2s 15 M-N 75,000e.....May 1 '35-'37 5s 15 J-J 8,000e.....Jan 1 1917

Certificates of Indebtedness. 5s 10 J-J \$1,800e.....Jan 1 1920 5s 13 J-J 7,000e.....1917-1923 5s J-J 8,000e.....July 1 1917-1922 5s 14 J-J 8,000e.....July 1 '17-'24 BOND. DEBT Oct 1 '16. \$3,135,219 Water bonds (included).....1,241,500 Certificate debt (add'd).....23,800 Assess. val. 16 (40% act). \$7,814,389 Total tax (per \$1,000) 1916.....\$21.01

NORTH COLLINS. This village is in Erie County. Water Bonds. 4 1/2s 15 s-an \$35,000.....1919-1943 TOTAL DEBT Oct 1916.....\$35,000 Assessed value-Real estate, 390,000 on 1916.....Total.....402,000 Tax rate (per \$1,000) 1916.....\$11.76 Population in 1916.....1,068

NORTH HEMPSTEAD. This town (P. O. Manhasset) is in Nassau Co. Population 1915, 23,687 East Williston Water Bonds. 4 1/2s J-J \$14,000.....July 1 1932 Barrow Beach Bonds. 4 1/2s J-J \$9,000.....Jan 1923 Town Hall Bonds. 4s 05 J-J \$6,000e.....July 1 '17-'19 4s 04 M-N 3,000e.....May 1919

Roslyn Park Bonds. 5s 13 M-N \$14,000e.....May 1 '17-'30 Roslyn Landing Improv. Bds. 4 1/2s 09 J-J \$8,000e.....July 1 '17-'25 Street Improvement Bonds. 4 1/2s 09 J-J \$11,000e.....July 1 '17-'27 4 1/2s 09 J-J 19,000e.....July 1 '25-'34 4 1/2s J-J 10,000e.....Jan 1927 4 1/2s J-J 8,000e.....Jan 1921

Public Dock Bonds. 4 1/2s g M-S \$18,000e.....Mch 1 '17-'34 Road Bonds. 4s J-D \$18,000e.....Dec 17-'25 4s J-J 27,000e.....July 1 '16-'25 4s 05 J-J 8,000e.....Jan 1 '17-'25 4 1/2s 09 J-J 19,000e.....July 1 '17-'35 4 1/2s g s-an 9,000e.....Jan 1 '20-'28 4 1/2s g s-a 7,500e.....Jan 1 '20-'26 4 60s M-N 72,500e.....Nov 1 1931 4 1/2s J-J 79,500e.....Nov 1 1942 4 1/2s M-N 11,250e.....May 1 '17-'42

Great Neck Park Dist. Bonds. 4 1/2s 16A-O \$40,000e.....Oct 1 '26-'45 Carle Place Wat. Dist. Bonds. s 15 M-S \$30,000e.....Sept 1 '20-'34 Roslyn Water District Bonds. 4 60s 10M-N \$94,000e.....Nov 1 '17-'30 Westbury Water Dist. Bonds. 4 3/8s 11M-N \$56,000e.....May 1 '17-'30 Great Neck Sewer. 4 1/2s 15 M-S \$150,000e.....May 1 1965 Manhasset-Lakeville Water. s 12 s-an \$145,000e.....1917-1932

Almshouse Bonds. 5s --- \$30,000.....Feb 1 1945 Bridge Bonds. 4 1/2s 06 F-A \$5,000e.....Aug 1 1921 5s g A-O 10,000e.....Oct 8 1917 5s g A-O 1,200e.....Oct 8 '17-'21 BOND. DEBT May 1915 \$410,000 Assess. val. real estate 15 30,120,673 Total assessed val. 1915.....\$1,498,535 Total tax (per \$1,000) 1915.....\$13.35

INT. on loan of 1905 payable at Nassau Co. Bank on 4 1/2% road bds. at First Nat. Bank of Minnola; other loans at office of Supervisor. NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 4. This district (P. O. Port Washington) is in Nassau County. 4 1/2s 08 J-J \$103,000e.....Jan 1 '28-'48 4 1/2s 16 M-N 110,000e.....May 1 '36-'57 BOND. DEBT Oct 13 '16. \$236,000 Assess. valuation 1916.....6,860,000 School tax (per \$1,000) 1916.....\$9.10 INT. payable at Bank of North Hempstead in N. Y. exchange.

NORTH HEMPSTEAD UN. FREE SCH. DIST. NO. 6. This district (P. O. Manhasset) is in Nassau County. Building Bonds. 4 1/2s 14J-D \$80,000e.....Dec 1 '24-'33 (Coupon with privilege of registration) BOND. DEBT May 1918.....\$33,300 Assessed valuation 1915.....2,663,321 INT. at First Nat. Bank, Minnola.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 7. 5s 13 A-O \$80,000e.....Oct 1 '23-'32 BOND. DEBT Oct 14 '14.....\$162,000 Assessed valuation 1914.....3,678,410 INT. at U. S. Mtg. & Tr. Co., N. Y.

NORTH HEMPSTEAD UN. FREE SCHOOL DIST. NO. 10. 4s 09 --- \$4,000.....1920 5s 08 --- 22,000.....July 1 '19-'28 6s 15 J-J \$15,000e.....July 1 '29-'38 12,500e.....July 1 '29-'38 BOND. DEBT Oct 1916.....\$86,000 Assessed valuation, real est. 1,800,000 Tax rate (per \$1,000) 1916.....\$1.45 INT. at First Nat. Bank, Minnola, in New York exchange.

NORTH PELHAM. This village (P. O. Pelham) is in Westchester Co. Inc. Aug. 29 1896. Street Improvement Bonds. 4 1/2s 12F-A \$28,000e.....Aug 1 '17-'41 4 3/8s 12 J-J 30,000e.....May 1 '17-'32 5s 95 J-D 18,000e.....Jne 17 '17-'28 Sewerage Bonds. 5s 11 g 220e.....Oct 1 '17-'22 4 1/2s 08M-N 48,400e.....Nov 15 '17-'38 5s 11 A-O 14,000e.....Oct 1 '17-'30 5s 12 --- 9,000e.....Aug 1 '17-'26

TOTAL DEBT Oct 1916.. \$152,320 Floating debt.....8,000 Assessed val. real est. 1916 2,520,982 Village tax (per \$1,000) 1916 \$13.14- Population 1910, 1,311; 1915, 1,874 INT. at Village Treas. office.

NORTH TARRYTOWN. This village is in Westchester Co. Inc. 1874. Population 1915, 4,877. Fire Department Bonds. 5s 13 J-J \$8,000e.....July 1 '17-'24 Sewer Bonds. 3 3/8s --- \$9,750e.....Aug 1 '17-'23 4 1/2s 16 --- 20,000e..... Street Bonds. 4 1/2s 11 J-J \$86,000e.....July 1 '17-'27 4 2/8s 12 J-J 72,000e.....July 1 '28-'39 BOND. DEBT May 1916.....\$182,000 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. 1807. Pop'n 1915, 13,438. Park Bonds. 4 1/2s 09 J-D \$8,700e.....June 1 '17-'19 4 1/2s 11 A-O 4,250e.....Oct 1 '17-'21 4 1/2s 13 J-J 14,350e.....Jan 1 '17-'23 4 1/2s 14 --- 20,800e.....Jan 1 '17-'24 4 1/2s 14 --- 41,200e.....Aug 1 '17-'24 4 1/2s 15 J-D 82,350e.....June 1 '17-'25

Sewer Bonds. 5s 03 M-S \$10,000e.....Sept 25 '17-'18 4s 09 J-J 30,000e.....Jan 1 '17-'26 4s 02 --- 3,000e.....Jan 1917-'19 Water Bonds. 4s 94 A-O \$275,000e.....Apr 1 1924 4 1/2s 06 A-O 125,000e.....Aug 1 1926 4 1/2s 16 M-N 40,000e.....Nov 1 '17-'36 BOND. DEBT Nov 15 '16. \$498,600 Water debt (included).....440,000 Assess. val. 16 real estate 9,762,950 City tax (per \$1,000) 1916.....\$12.71

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 Saviors Institution, N. Y.; on the paying bonds at the State National Bank in North Tonawanda.

NOETH TONAWANDA SCHOOL DIST. NO. 1. 4s J-J \$30,000e.....Jan 1 '17-'31 4s J-J 76,000e.....Jan 15 '17-'25 4 1/2s 14 J-J 57,000e.....Jan 1 '32-'50 BOND. DEBT May 1916.....\$163,000 Assessed val. 15 real estate 7,996,375 Assess. val. 15, total.....8,689,680 School tax (per \$1,000) 15.....\$9.59 Population in 1913 (est.).....13,000 INT. at Chase Nat. Bank, N. Y.

NYACK. This village is in Rockland Co. Sewer Refunding Bonds. 4 1/2s 10 M-N \$50,000e.....May 1 '21-'45 BOND. DEBT Apr 1918.....\$259,000 Water debt included.....246,500 Assessed val. Real est. 15 3,584,305 (actual).....Total 1915.....3,614,305 Total tax rate (per \$1,000).....\$12.00 Population 1916.....4,315

OGDENSBURG. This city is in St. Lawrence Co. Inc. as city 1808. Pop'n 15, 14,338. Railroad Crossing Bonds. 4s 16 J-D \$20,000e.....June 1 '17-'36 Sewer Bonds. 4 1/2s 14 A-O \$9,000e.....Apr 1 '17-'34 Improvement Bonds. 4 1/2s 13 M-S \$45,000e.....Aug 1 '17-'32 Assessment Notes. 5s 11-15 Nov \$9,030.63 Nov 1 '17-'20 School Bonds. 4s 97 J-J \$1,250e.....July 1 1917 3 1/2s 00 J-J 2,812,500e.....July 1 '17-'20 3 1/2s 05 M-N 19,500e.....May 1 '17-'25 4s 09 M-N 23,750e.....May 1 '17-'29

Deficiency Bonds. 4 1/2s 15 A-O \$9,000e.....Apr 1 '17-'24 Refunding Bonds. 4 1/2s 14 M-S \$8,500e.....Sept 1 '17-'33 4s 10 J-D \$1,600e.....June 1 '21-'28 4s 16 J-D 1,000e.....1928 & 1930 4,000.....1929

Water-Works Bonds. 3 1/2s 8S M-N \$8,000e.....May 30 '17-'18 3 1/2s 00 J-J 3,000e.....July 1 '17-'20 4s 97 J-J 3,250e.....July 1917 4s 98 J-J 2,000e.....July 1917 3 1/2s 01 J-J 4,000e.....July 1 '17-'21 4s 10 J-D 175,000e.....July 1 '17-'24 4 1/2s 14 A-O 30,000e.....June 1 '19-'24

Highway Bonds. 4s 03 A-O \$14,000e.....May 1 '17-'33 4 1/2s 12 M-S 80,000e.....Sept 1 '17-'32 TOTAL DEBT May 15 '16 \$505,681 Water debt (included).....264,550 Assess. val. 15 (50% act.) 6,488,716 City tax (per \$1,000) 1915.....\$20.80

OLEAN. This city is in Cattaraugus County. Incorp. April 26 1893, succeeding the village of Olean. The village of North Olean was annexed Jan. 1 '09. Police Station & Jail Bonds. 4 1/2s 14 F-A \$22,000e.....Feb 1934 Water-Works Bonds. 4s 08 J-J \$32,000e.....July 1 '17-'32 4s 09 M-S 36,000e.....Sept 1 '17-'34 Park Improvement Bonds. 4s 06 F-A \$25,000e.....Feb 1920-'24 4s 08 F-A 10,000e.....July 1 '25-'26 Flood Protection Bonds. 4 1/2s 15 F-A \$150,000e.....1935-1955

Street Improvement Bonds. 5s 09 A-O \$13,333.36 Oct 1 '17-'24 4s 12 J-J 4,000e.....Jan 1 '17-'21 4s 12 J-J 4,000e.....Jan 1 '17-'21 4 1/2s 12 A-O 9,085e.....Apr 1 '17-'21 4 1/2s 12 A-O 3,205e.....Apr 1 '17-'21 4 1/2s 12 M-N 16,788.25e.....May 1 '17-'21 4 1/2s M-N 56,000e.....Nov 1 '17-'24 4 1/2s J-D 8,000e.....Dec 1 '17-'24 4 1/2s M-N 3,400e.....Mar 1 '17-'24

Fire Department Bonds. 4s 09 A-O \$25,000e.....Oct 1 '19-'28

OLEAN (Concluded).
Sewer Bonds.
 4s J-J \$10,000 July 1 '17-18
 4s '09 A-O 25,300 Oct 1 '19-20
 4s '16 M-N 10,000 Nov 1 '27-31
 1,482.50r. Nov 1 1932

North Olean Sewer Bonds.
 4s '07 J-J \$40,800 July 1 '17-33

Refunding Water Bonds.
 4s '01 J-J \$8,500 July 1 '17-33
 3s '09 J-J 6,500 July 1 '17-29
 3s '05 J-J 7,500 July 1 '17-31
 4s '06 J-J 5,000 July 1 '17-25
 BOND. DEBT Nov 1916. \$535,117
 School bonds (included) 162,000
 Water bonds (included) 95,500
 Floating debt 72,867
 Assessed valuation 1915 10,070,000
 Assess. val., real estate 9,436,487
 Total tax (per \$1,000) 1916 328.35
 Pop'n 1910, 14,743; 1915, 17,925

INT. 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 15 (est.), 22,000.
 4s July 11,000 July 1 '17-19
 4s '07 July 25,000 July 1 '17-29
 4s '09 M-N 7,000 Oct 1 '19-25
 4s '13 J-J 40,000 1923-1942
 4s '14 M-N 9,000 May 1 '18-22
 BOND. DEBT Oct 9 '16 5162,000
 Assessed val. '15 (1/4 act.) 10,584,321
 Assess. val., real estate 9,972,441
 School tax (per \$1,000) 1916 111.23
INT. on coupon bonds at Exch. Nat. Bank of Olean; on registered bonds to registered holders.

ONEIDA.
 This city is in Madison County. Inc. Mch. 28 1901. Pop. 1915, 9,461.

Refunding Bonds.
 4s '10 J-J \$15,200 July 1 '17-35

School Bonds.
 3s '08 M-N 35,000 May 1 '17-18
 4s '11 F-A 43,000 Aug 15 '19-33
 4s '14 J-J 30,000 Jan 1 '20-29

Fire Department Bonds.
 4s '14 J-J \$5,000 Jan 1 '17-24

Paving Bonds.
 4s '08 F-A \$1,699.50 Feb 1 1917
 4s '11 May 1,309.75 May 1 '17-21

Sewer Bonds.
 4s '07 M-N \$3,316.97 May 1917
 4s '13 M-N 3,137.65 May 1 '17-23
 4s '14 J-J 3,209.23 Jan 1 '17-25
 4s '15 A-O 3,894.78 Oct 1 '17-25

Water Bonds.
 3s '05 Mar 28,000 July 1 '17-30
 4s '05 Aug 45,000 Aug 1 1925
 4s 4,200 July 15 '17-22

Water Refunding Bonds.
 11c '15 71,250 July 1 '17-35
 TOT. BD. DT. Apr 8 '16 8274.748
 Water debt (included) 161,900
 Assess. val. 1915 (est.) 5,225,000
 Actual value (est.) 7,000,000
 Tax rate (per \$1,000) 1915 437.60
 All coupons paid at City Treas. office.

ONEIDA COUNTY.
 Utica is the county seat.

Court-House Bonds.
 3s '02 F-A \$24,000 Feb 1 '17-39
 3s '05 F-A 278,000 Feb 1 '17-28

Court-House Completion.
 4s '07 F-A \$55,000 Feb '18-28

Funding Bonds.
 4s '09 M-N \$60,000 May 1 '17-20
 4s '11 M-N 90,000 May 1 '17-22
 4s '13 M-N 120,000 May 1 '17-24
 4s '16 F-A 90,000 Feb 15 '17-26
 BOND. DEBT Apr 15 '16 8972,000
 Assessed valuation, real 7,839,682
 Assessed val., personal 6,238,486
 Assessed val., franchises 4,684,660
 Total valuation 1915 89,607,828
 Pop'n 1910, 154,167; 1915, 167,331
INTEREST is payable at County Treasurer's office or in N. Y. exch.

ONEIDA.
 In Otsego Co. Inc. under Chap. 30, Laws of 1885; became city Jan. 1 '00.

Public Imp't. Bonds.
 4s '12 J-J \$12,500 July 15 1941

Paving Bonds.
 3s '05 Aug \$3,000 Aug 12 '17-19
 3s '01 ann 21,000 July 1 '17-30
 3s '05 J-J 4,000 July 1 '17-28
 4s '10 F-A 4,500 Aug 15 '17-25
 4s '12 M-S 22,863.19r
 4s '12 F-A 1,000r

School Bonds.
 4s '07 M-S \$5,500 Mch 8 '17-27
 4s '06 J-D 50,000 J'ne 12 '17-26
 4s 3,500 yearly June 1
 4s 18,000 yearly May 1

Funding Bonds.
 3s '09 M-S \$2,900r Mch 5 '17-19

Sewer Bonds.
 4s '10 F-A \$3,500 Aug 15 '17-23
 4s 7,000 yearly Dec 20
 4s '15 F-A 8,000 Feb 16 '17-24

Funding & Refunding Bonds.
 3s '04 Sep \$8,500 Sep 1 '17-33
 Series "A" & "B" Bonds.
 4s 89,000 31,000 yrly
 4s 17,196.73 yrly Sept. 1

Building Bonds.
 4s '15 Oct \$38,000 Aug 1 '17-35

Grade-Crossing Bonds.
 3s '05 Jan \$29,000r Jan 20 '17-45

Refunding Bonds.
 4s '07 J-D \$1,500 Jan 1 '17-10
 GEN. BD. DT. Jan 1 '16 \$294,635.15
 Assess. val. (15 60c act.) 5,378,000
 City tax (per \$1,000) 1916 134.49
 Population 1910, 9,491; 1915, 10,474
INT. payable at Treas. office.

ONONDAGA COUNTY.
 County seat is Syracuse.

Tuberculosis Sanatorium Bds.
 4s '15 J-D \$185,000r Jan 1 '17-26

Penitentiary Bonds.
 3s J-J \$85,000r July 1 '17-29

Women's Dormitory Bonds.
 4s A-O \$120,000r 1919-1938

Men's Dormitory Bonds.
 4s J-J \$65,000r \$11,000 yearly beginning Jan 1 1917

Court-House Bonds.
 4s '04 M-S \$260,000r Mch 1 '17-23
 4s '06 J-J 400,000r Jan 1 1929
 BOND. DEBT Apr 1916 \$1,620,000
 Sinking fund 51,722
 Tax valuation, real 177,324,633
 Total valuation, 1915 196,646,667
 County tax (per \$1,000) 1915 \$6.01 +
 Pop'n 1910, 200,298; 1915, 213,992

INT. on penitentiary bonds at Syracuse; on court-house and dormitory bonds in New York City.

ONTARIO COUNTY.
 Canandaigua is the county seat.

Road Bonds.
 4s '14 J-J \$110,000 1919-1924
 5s '14 J-J 27,000 July 1 1925
 4s '16 J-J 30,000 July 1 1926
 4s '16 J-J 22,000 July 1 1927

Court-House Bonds.
 4s '08 J-J \$72,000 July 1 '17-19
 BOND. DEBT Oct 1916 2261,000
 Assess. val. real est. '15 36,910,913
 State & Co. tax (per \$1,000) '15 36.53
 Pop'n 1910, 52,288; 1915, 54,625
INT. at U. S. Mtg. & Tr. Co., N. Y., except on \$52,000 road bonds at First Nat. Bank, Geneva.

ORANGE COUNTY.
 County seat is Goshen.

Fireproofing County Bldgs.
 4s '15 \$35,000 1917-1923

Road Bonds.
 3s '08 \$450,000r Feb 1 '17-34
 4s '11 A-O 154,000r Oct 1 '17-38
 4s '16 A-O 100,000r Apr 1 '26-45

Court-House & Jail Bonds.
 4s '10 F-A \$40,000r Feb 1 '17-24
 BOND. DEBT Oct 1916 8779,000
 Floating debt Feb 5 '18 67,563
 Assessed val. '15, real est. 53,978,477
 Total assessed valuation 60,567,467
 Pop'n 1910, 116,001; 1915, 118,118
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 Co. Pop'n '16 (est.), 8,000

Road Bonds.
 4s '07 J-J \$60,000 July 1 '17-36
 4s '08 A-O 2,250 Apr 1 '17-19
 BOND. DEBT Apr 12 '16 862,000
 Assess. val. '10, real est. 5,563,487
 Assessment (incl. act. val.) 5,563,487
 School tax (per \$1,000) 1916 35.60
INTEREST payable at the Nyack Nat. Bank in New York exchange.

ORLEANS COUNTY.
 Albion is the county seat.

Repair Bonds.
 5s \$15,000r Mar 10 1919

Road Bonds.
 4s '11 Feb \$19,000r Feb 10 1917
 5s '12 M-S 21,750r Mch 10 1918
 4s '15 M-S 67,935r Sept 1 '19-21

County Hospital & Jail Bonds.
 4s Feb 55,000r Feb 10 1917
 BOND. DEBT Oct 9 '16 8128,685
 Assess. val. real estate 27,642,462
 1915 (total) 28,510,525
 Tax rate (per \$1,000) '15 110.35 +
 Pop'n 1910, 32,000; 1915, 33,919
INTEREST on road bonds is payable in Albion at the Citizens' Nat. Bank; on hospital bonds at Farmers' & Mechanics' Sav. Bank, Lookport.

OSSINGING.
 This village is in Westchester Co. Incorp. 1813. Commission government approved Mch. 14 1911.

Sewer Bonds.
 4s '10 \$134,000 1917-1940

Municipal Bldg. Bonds.
 4s '13 M-S \$75,000r Mar 1 '18-42

Street Imp't. Bonds.
 4s '10 F-A \$111,320r Aug 1 '17-39
 4s '12 A-O 54,500r Apr 1 1917
 5s '08 39,917.46 June 1 '28-31

***Water Bonds.**
 3s '08 A-O \$50,000r Apr 1 1939
 4s '88 5,000 Oct 1 1917
 4s 109,000 Oct 1 1919
 4s 30,000 Oct 1 1919

BOND. DEBT Sept 1916 \$701,293
 Floating debt 53,300
 Water debt (included) 186,000
 Assess. val., real estate 8,070,986
 Assess. val., personal 241,074
 Pop'n 1910, 11,480; 1915, 10,326

Those bonds are issued by a separate board, not connected with village government, but are a lien on village property.

OSSINGING UNION FREE SCH. DIST. NO. 1.
School-Building Bonds.
 4s '07 J-J \$45,000 July 1 '17-25
 5s '08 July 12,000 July 1 '26-27
 4s '09 F-A 40,000 Aug 1 '28-35
 4s '10 J-J 20,000 July 1 '36-39
 BOND. DEBT Oct 1916 317,000
 Ass'd val. '16, real estate 10,759,456
 School tax (per \$1,000) 1916 87.37 +
 Population 1910 58,410 +
INTEREST on 5s, 4s, 10s and 4s at Treasurer's office, on 20s at office of A. B. Leach & Co., N. Y.

OSWEGATCHIE.
 This town is in St. Lawrence Co.

Bridge Bonds.
 4s '14 J-D \$67,500r June 1 '17-43
 4s 7,500r June 1 1944
 4s 4,000r
 4s '16 J-D 40,000r June 1 '17-36
 Town hall bonds 9,000
 Fair ground bonds 9,000

Highway Bonds.
 \$4,000

BOND. DEBT May 1 '16 \$103,500
 Assess. val. 1913, real 6,929,690
 Assess. val. 1913, personal 782,750
 Total valuation 1915 8,024,680
 Tax rate (per \$1,000) 1915 89.61
 Population 1910 2,233; 1915, 2,393

OSWEGO.
 This city is in Oswego Co. Incorp. as a town in 1828 and as a city 1845.

Sewer Bonds.
 4s '13 M-S \$200,000r Mch 1 '20-29
 4s '14 M-N 110,000r May 1 '20-29
 4s '15 M-N 50,000r May 1 '20-29

City Bonds.
 3s '08 J-D \$18,000r 1917-1918
 3s '08 A-O 8,000r 1917-1920

School Bonds.
 4s '11 F-A 22,500r Aug 15 '17-21

Water Bonds.
 3s '08 A-O \$185,000r Apr 1 '17-22
 4s '08 J-D 162,000r June 1 '17-28
 4s '15 J-J 26,000r July 15 '17-20

Bridge Bonds.
 4s '10 F-A \$87,812r Aug 15 '17-21
 Imp. Bonds (opt. at any time).
 5s A-O \$58,566.92r
 TOT. BD. DT. Sept '16 \$917,014
 Water debt (included) 358,500
 Assessment bonds (incl.) 83,014
 Sinking funds April 1916 30,714
 Ass'd val., real estate 12,473,978
 (Including special franchises.)
 Total tax (per \$1,000) 1915 83.00
 Pop'n 1910 23,368; 1915 25,426
INTEREST on water, city and bridge bonds payable at U. S. Mtg. & Trust Co., N. Y.; on improvement bonds at City Chamberlain's office.

OSWEGO COUNTY.
 Oswego is the county seat.

Bridge Bonds.
 4s '12 M-S \$40,000r Mch 1 '18-25
 4s M-S 5,000r 1917
 4s '15 M-S 30,000r Mar 1 '18-21

Highway Bonds.
 5s '14 M-S \$60,000r Mar 1 '21-26
 5s 145,153.99r

Jail Bonds.
 4s '08 M-S \$44,000r Mch 1 '17-20
 BOND. DEBT Apr 19 '16 \$314,154
 Assessed valuation 1915 36,530,024
 State & Co. tax (per \$1,000) 1915 110.11
 Pop'n 1910, 71,664; 1915, 75,929
INT. at Chase Nat. Bk., N.Y. C.

OTSEGO.
 This town is in Otsego Co. Inc. Feb. 20 1869. Population '15, 4,481.

Refunding.
 3s '08 M-S \$23,000r Sept 1 '17-30
 3s '08 M-S 15,000r Mch 1 1932
 3s '08 M-S 4,500r Mch 1 '31-31
 4s M-S 14,500r Mch 1 1923
 4s M-S 7,000r \$1,000 yrly

BOND. DEBT Oct 17 '16 865,000
 Assessed valuation 1915 3,845,883
 Total tax (per \$1,000) 1915 111.60
INTEREST payable at First and Second Nat. banks of Cooperstown.

OTSEGO COUNTY.
 Cooperstown is the county seat.

Alms House Bonds.
 4s '10 F-A \$5,900r Aug 1 1917

Highway Bonds.
 4s '09 M-S \$60,000r 1919-1924
 4s '16 M-S 30,000r Mar 1 '26-28
 BOND. DEBT Oct 1 '16 895,000
 Equalized valuation 1915 24,328,508
 Pop'n 1910, 47,216; 1915, 48,534
INTEREST payable at Second National Bank, Cooperstown.

OYSTER BAY SCH. DIST. NO. 5.
 4s F-A \$12,500r Feb 17-41
 4s A-O 10,000r Oct 1 '21-40
 4s M-N 28,000r May 1 '17-31
 4s J-J 60,000r July 20 '17-46
 4s M-N 2,000r May 1931

BOND. DEBT Oct 10 '16 112,500
 Total assessed value 1916 7,492,081
 School tax (per \$1,000) '16 17.88 20
 Population in 1916 (est.) 10,000
INT. on 4s at Glen Cove Bank; on 4s at Nassau Union Bk., Glen Cove.

OYSTER BAY UNION FREE SCH. DIST. NO. 22.
 5s '11 J-J \$30,000r Jan 1 '21-50
 5s '08 J-J 2,000r 1917-1927
 4s J-J 2,600r 1917-1930

BOND. DEBT Oct 6 1916 835,000
 Assessed val. 1915 (about) 1,030,000
 School tax (per \$1,000) 1916 134.00
INTEREST payable at Farmingdale in New York exchange.

OYSTER BAY SCH. DIST. NO. 24.
 4s J-D \$5,000r 1917-1921
 4s F-A 71,500r 1922-1957
 BOND. DEBT Oct 1 '15 875,000
 Assess. val. 1915 1,808,350
 School tax (per \$1,000) 1915 110.40
INT. at Glen Cove Bank.

PEEKSKILL.
 This village is in Westchester Co. Inc. 1826. Population 1915, 15,502.

Auto Fire Engine.
 1917-1920
 5s '13 M-N \$9,500r Nov 1 18-28
 4s '06 M-N 5,500r Nov 1 19-25
 4s '15 A-O 12,000r Oct 1 '22-43

Sewer Refunding.
 4s '15 445,500r

Court-House and Jail Bonds.
 4s '12 F-A \$30,000r Aug 15 '17-46
 4s '14 J-J 40,000r July 1 '19-58

Water Bonds.
 3s '07 J-J \$40,000r July 1 1922
 3s '08 J-J 10,000r Nov 1 1923
 4s '08 23,400r
 3s '08 J-J 20,000r July 1 1935
 4s '08 A-O 60,000r Oct 1 1938
 4s '08 F-A 80,000r Aug 1 1939
 4s 108,000r

Paving Bonds.
 4s A-O \$50,000r \$4,000 yearly
 4s '13 A-O 14,238.20r Apr 1 1933
 4s '14 M-S 60,705.17r Mar 15 '19-48
 4s 40,000r 1963

Sewer Bonds.
 3s '08 \$51,284.70 Aug 1 '19-44
 4s F-A 10,900r
 (\$2,000 due yearly on Aug. 1.)
 3s 16,600 July 15 '30-46
 4s 5,200 Oct 1 '20-29
 4s '05 8,752r

Refunding Bonds.
 3s '08 J-J \$124,000r July 1 1934
 BOND. DEBT Dec 1915 889,237
 Assessed valuation 8,707,251
 City tax (per \$1,000) 1903 48.10

PELHAM (TOWN).
 This town is in Westchester Co.

Highway Bonds.
 4s '01 \$14,575r M&S 1 '19-28

Bridge Bonds.
 5s '02-07 83,425r Sept 1 '20-23

Sewage-Disposal Works.
 4s '09 19,800r Mar 1 '17-25
 4s '09 30,800r Mar 1 '26-39
 4s '09-11 16,800r July 1 '17-40

Town-Hall Bonds.
 1s '38 820,000r July 10 1929
 BOND. DEBT Oct 1915 1,113,250
 Assess. val. '15 (real est.) 7,218,547
 Tax rate (per \$1,000) 1914 36.36
 Population 1910, 2,998; 1915, 3,782

PELHAM (VILLAGE).
 This village is in Westchester Co. Inc. 1896. Population 1915, 793.

Park Bonds.
 4s '08 '14-A-O \$1,500r Oct 1 '17-34
 5s 5,000r Oct 1 '35-44

Street Bonds.
 4s '09 J-J \$52,500r July 1 '17-37
 5s M-S 6,500r Mch 1 '17-28
 4s '12 A-O 6,000r Oct 1 '17-28
 4s '13 F-A 6,000r Aug 1 '18-27

Refunding Bonds.
 4s '09 J-J \$3,000r July 1 '17-22
 4s '14 J-J 5,000r July 1 '19-28
 4s '09 J-J 2,000r July 1 '17-20
 4s '15 J-J 1,200r Jan 1 '17-20

Sewer Bonds.
 5s M-N 3,000r Nov 1 '17-22
 BOND. DEBT Oct 1916 1,111,950
 Assessed val. real est. 16 2,284,896
 Tax rate (per \$1,000) 1916 310.00
INTEREST payable at the Village Treasurer's office in N. Y. exchange.

PELHAM UNION FREE SCHOOL DIST. NO. 1.
 This district is in Westchester Co.

Highway Bonds.
 4s Dec \$67,000r \$1,000 yrly
 4s '12 A-O 40,000r Jan 1 18-57
 4s '10 July 9,500r July 1 '17-34
 4s '15 J-J 10,000r July 1 '25-36
 BOND. DEBT Dec 1916 1,412,000
 Assess. val. (1-3 act.) '15 8,810,357
 School tax (per \$1,000) 1915 86.85
 Population in 1915 5,485
INT. on 4s of 1915 at New Rochelle Trust Co. in N. Y. exch. on others at the U. S. Mortgage & Tr. Co. in N. Y. City.

PELHAM MANOR.
 This village is in Westchester Co. Inc. 1891. Population 1915, 1,115.

Highway Bonds.
 4s '01 M-S \$7,500r Sept 1 '19-27
 4s '01 M-S 3,400r Mar 1 '21-28
 4s '12 F-A 3,500r Aug 1 '22-28
 4s '04 J-D 8,000r Dec 23 '17-18
 4s '10 J-D 8,000r Sept 1 '17-24
 4s '11 J-D 12,000r June 10 '17-22
 4s '12 M-N 14,000r May 1 '17-30
 4s '14-A-O 5,000r Apr 1 '34-38
 4s '14-A-O 6,000r Apr 1 '37-19
 4s '14-A-O 14,000r Apr 1 '20-33

Fire Equip. Purchase.
 4s '15 J-J \$9,000r July 1 '20-25

Village-Hall Bonds.
 5s '07 M-S \$3,000r Sept '17-19

Sewer Bonds.
 4s '07 M-N \$60,000r May 1 1917
 4s '11 M-S 9,000r Sept 1 '17-25
 4s '10 35,000r July 1 '21-45
 BOND. DEBT Apr 8 '10 1,162,675
 Assessed valuation, '15 real 3,445,689
 Tax valuation 1915 3,650,805
 Village tax (per \$1,000) 1915 135.22
 *Bonds of unsevered territory.
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 1915, 4,725.

Paving (Int. pay. in Penn Yan).
 4s '12 Oct \$48,000r Oct 1 '17-32
 4s '14 Oct 10,000r Oct 1 '17-21
 4s '15 20,000r Oct 1 '17-28

Spec. Lt. (Int. pay. in Penn Yan).
 3s '04 A-O \$10,200r Oct 1 '17-22

Sewer (Int. pay. in Penn Yan).
 3s '04 A-O \$31,500r Oct 1 '22-30
 4s '09 A-O 17,720r Oct 1 '17-21

Water (Int. pay. in Penn Yan).
 3s '08 M-N \$23,880r 1917-1922
 BOND. DEBT May 1914 1,885,992
 Assessed val. '13 (real) 2,645,934
 Total valuation 1913 3,745,310
 Village tax (per \$1,000) 1913 112.36

PERRY.
 This village is in Wyoming County. Inc. 1830. Population 1915, 5,009.

Filtration-Plant Bonds.
 4s '15 '16-D \$30,000r June 1 '17-46

Refunding Water Bonds.
 4s 329,000r 1917-1945

Sewer Bonds.
 3s J-J \$28,000r 1917-1930

Street Bonds.
 4s F-A \$6,000r 1917-1922

Fire Department Notes.

PERRY AND CASTLE, TOWNS.
UN. FREE SCH. DIST. NO. 6.
 A district in Wyoming County.
 (P. O. Perry).
 Fire Escape & Sprinkling Syst.
 5s A-O \$2,500. Oct 1 '17-20
School-Building Bonds.
 4 1/2s '07 J-D \$40,000. Dec 1 '17-36
 BOND, DEBT Oct 1916. \$44,500
 Assess. val. '16 (real est.) 2,865.30
 (2-3 of act.) total 2,825.092
 School tax (per \$1,000) 1916. \$9.50
 INTEREST payable in Perry at
 Citizens' Bank, of New York City.

PITTSFORD UNION FREE SCH.
DIST. NO. 6.
 A district in Monroe County.
 4 1/2s '10 M-N \$9,000. Nov 1 '20-28
 60,000. Nov 1 '20-28
 BOND, DEBT June 1916. \$81,000
 Assessed valuation. 1,209,586

PLATTSBURG.
 This city is in Clinton County.
 Inc. as city 1902. Pop'n '15, 10,134.
City-Hall Bonds.
 4 1/2s '16 F-A \$5,000. 1917-1922
 25,000. 1923-1936
Refunding Water Bonds.
 3 1/2s '98 J-J \$12,000. July 1 '17-28
 3 1/2s '98 J-J 2,000. 1917-1918
 18,000. 1919
 3 1/2s '01 J-J 10,000. July 1 '17-26
 4s '08 J-J 18,000. 1928
 4s '14 J-J 18,000. 1917-1934
 4s '15 J-J 18,000. July 1 '17-32

Water Bonds.
 3 1/2s '05 M-N \$5,000. July 1 1925
 4s '10 M-S 18,200. 1917-1926
 4 1/2s '13 A-O 15,000. 1917-1931
 4 1/2s '14 M-S 26,000. 1917-1929
 20,000. 1930-1934
Improvement Bonds.
 3 1/2s '01 J-J \$30,000. July 1 '17-31
 12,000. Aug 1 '17-38
 10,000. Aug 1 '29-33
 4 1/2s '14 F-A 2,500. Aug 1 1934

School Bonds.
 4s '10 M-S \$3,000. 1917-1919
 4s '11 A-O 20,000. 1917-1920
 4 1/2s '12 A-O 75,000. 1921-1932
 4 1/2s '13 A-O 8,000. 1917-1924
 16,000. 1925-1934
 BOND, DEBT May 5 1916 \$156,500
 Water debt (included) 225,000
 Floating debt 3,734.815
 Assessed valuation 1915. 7,000,000
 Real value (estimated) 7,000,000
 Tax rate (per \$1,000) 1915. \$46.94
 INT. at Chamberlain's office, at
 Union Dime S. 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. 18 1897. Pop. '15, 2,464.
Street Bonds.
 4 1/2s '03 M-S \$28,300. Sept 1 1917
 4s '06 J-D 29,200. June 1 '17-35
 4s '04 F-A 23,800. Aug 1 '17-33
 4 1/2s '14 J-J 5,500. July 1 '19-29
Water Bonds.
 3 1/2s '01 A-O \$14,000. Oct 1 '17-30
 10,200. 1935-48
 4s '06 J-D 11,400. June 1 '17-35
 5s '07 J-J 4,000. July 1 '17-36
 4 1/2s '11 J-D 2,700. June 1 '17-22
 4 1/2s '12 J-D 26,000. Dec 1 '17-41
 5s '08 J-D 3,340. June 1 '17-37
 4 40s '14 J-J 6,000. July 1 '19-30
 BOND, DEBT Dec 1915. \$155,015
 Water debt (included) 83,025
 Assess. val. '15 (Real estate) 2,408,520
 (abt. actual) 2,408,520
 Tax rate (per \$1,000) 1915. \$11.00
 INT. payable at U. S. Mfg. & Tr.
 Co., N. Y., and at Mt. Pleasant Bk.

PORT CHESTER.
 This village is in Westchester Co.
 Inc. May 14 1868. Pop. 1915, 15,129
Fire Bonds.
 3 7/8s '05 M-N \$28,500. Nov 1 '17-35
 4s '09 F-A 5,000. Feb 1 '17-21
 4s '09 F-A 4,640. Feb 1 '17-21
 5s '09 F-A 2,000. Feb 1 '17-18
 5s '09 F-A 2,000. Feb 1 '17-20
 5s '12 M-N 2,500. May 1 '17-21
Gun Brook Drain Bonds.
 4s '04 A-O \$16,000. Apr 1 '17-32
Palmer Place Extension Bonds.
 4 1/2s '15 A-O \$31,000. Apr 1 '17-47
Sewer and Drainage Bonds.
 3 1/2s '04 F-A \$21,000. Aug 1 '17-30
 4 1/2s '07 J-J 10,000. July 1 '17-26
 4 1/2s '03 M-N 1,500. Nov 1 '17-19
 5s '09 M-S 4,000. Mar 1 '17-34
 5s '09 F-A 2,000. Feb 1 1917
 5s '10 A-O 17,000. Oct 1 '17-33
 5s '11 A-O 600. Oct 1 '17-19
 5s '12 A-O 1,000. Oct 1 '17-21
 5s '13 A-O 2,000. Apr 1 '17-40
 4 1/2s '12 A-O 22,000. Apr 1 '17-38
 4 1/2s '15 A-O 17,000. Apr 1 '17-45

Paying & Macadamizing Bonds.
 3 1/2s '08 A-O \$13,000. Oct 1 '17-23
 3 1/2s '07 A-O 2,000. Oct 1 '17-18
 4 1/2s '07 J-J 17,000. July 1 '17-33
 4s '02 J-J 1,500. July 1 '17-19
 4s '03 J-D 4,000. June 1 '17-24
 4s '03 J-D 1,000. June 1 '17-18
 4s '05 M-N 10,000. May 1 '17-25
 5s '07 J-D 7,000. Dec 1 '17-33
 5s '07 J-D 5,000. Dec 1 '17-31
 5s '08 J-D 2,000. Dec 1 '17-34
 4 1/2s '08 M-N 5,000. Nov 1 '17-21
 4 1/2s '08 M-N 6,000. Nov 1 '17-22
 4 1/2s '08 M-N 1,000. Nov 1 1917
 4 1/2s '08 M-N 24,000. Nov 1 '17-40
 5s '09 F-A 3,000. Feb 1 '17-22
 5s '09 J-J 3,000. July 15 '17-22
 5s '09 F-A 5,000. Feb 1 '17-26
 5s '10 M-S 2,500. Mch 1 '17-21
 5s '10 M-S 3,500. Mch 1 '17-23
 5s '10 A-O 29,000. Oct 1 '17-45
 5s '11 M-S 12,000. Mch 1 1931
 5s '11 M-S 4,000. Mar 1 1931
 5s '12 A-O 7,000. Oct 1 '17-30
 5s '12 A-O 2,500. Oct 1 '17-31
 4 1/2s '12 A-O 13,000. Oct 1 '17-29
 5s '13 A-O 2,000. Apr 1 '20-30

4 1/2s '13 A-O \$13,000. Apr 1 '17-20
 4 1/2s '14 F-A 5,000. Aug 1 '17-20
 4 1/2s '14 F-A 9,000. Aug 1 '17-25
 5s '15 A-O 4,000. Apr 15 '17-30
 4 1/2s '15 A-O 17,000. Apr 15 '17-33
Sewage Disposal Bonds.
 4 1/2s '15 A-O \$30,000. Apr 1 '56-65
Putnam Engine Tractor Bonds.
 5s g '10 J-J \$4,500. July 1 '17-25
Refunding Bonds.
 4 1/2s '16 J-J \$38,000. Jan 15 '17-35
 5s g '16 M-S 1,000. Mar 1 1917
 12,000. Mar 1 '18-21

Assessment Bonds & Certifs.
 5s '11 M-S \$12,000. Mar 1 1917
 5s '13 A-O 8,771.33. Oct 1 1917
 5s '13 A-O 6,395. Apr 1 1918
 5s '14 F-A 8,525. Aug 1 1919
 5s '15 A-O 10,000. Apr 15 1918
 5s '15 A-O 9,200. Apr 15 1920
 5s '15 A-O 2,400. Apr 15 1920
 5s '16 M-S 8,000. Mar 1 '17-20
 3,000. Mar 1 1921

Tax Relief Bonds.
 5s '14 M-S \$12,000. Mar 15 1917
 4 1/2s '15 A-O 25,000. Apr 1 1918
 5s g '16 M-S 25,000. Mar 1 1919
Old Mur. Imp't. Bonds.
 5s '14 A-O 8,000. Dec 1 '17-24
TOTAL DEBT April 1916 \$751,034
 Floating debt (additional) 44,906
 Assessed valuation 1915. 10,385,350
 Real value (estimated) 20,000,000
 Village tax (per \$1,000) 1915. \$14.93
 INT. at Ist N. Bk., Port Chester.

PORT JERVIS.
 This city is in Orange Co. Incorp.
 July 26 1907. It was formerly a part
 of the Town of Deerpark, and is liable
 (jointly with that town) for the bonds
 of the town which were outstanding
 on July 26 1907; the amounts of such
 bonds—refunding railroad bonds—
 outstanding on Apr 1 1916 was
 \$109,000, of which the present Town
 of Deerpark will provide for \$21,800
 and the City of Port Jervis will
 provide for \$87,200, and this amount is
 given, along with the city's other
 debt, in the details below.

Refunding Railroad Bonds.
 3 1/2s F-A \$87,200 & Feb 17-29
Refunding Sewer Bonds. 17-29
 4 1/2s '11 J-J \$67,000. July 1 1916
 BOND, DEBT Oct 1 1916. \$154,200
 Total assessed val. 1916. 3,075,830
 Assess. val. real estate. 2,459,975
 City tax (per \$1,000) 1916. \$28.80
 Population 910, 9,564; 1915, 9,413
 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.
 4 1/2s '14 M-N \$98,000. May 1 1944
Paving Warrant Bonds. 1914
 4 1/2s '14 J-J \$20,000. July 1 1934
Certs. (Sink Fd. Com'rs).
 3 1/2s M-S \$15,000. Sept 1928
 3 1/2s M-N 59,000. Nov 1928
 3 1/2s M-S 1,000. Mch 1919
 4 1/2s 42,000. Sept 1 1944

School Bonds.
 4 1/2s '12 F-A \$120,000. Feb 1 1922
 4 1/2s '13 F-A 150,000. Feb 1 1929
 4 1/2s '13 F-A 50,000. Aug 1 1923
 4 1/2s '14 M-S 10,000. Sept 1 1944
Sewer Bonds.
 3 1/2s \$126,000. 1923-1935
 4s 118,000. 1927-1929
 4 1/2s 107,000. 1930-1933
Water Bonds.
 3s \$30,000.
 (Part yearly to 1930.)
 3 1/2s \$143,000. 1923-1935
 4s 40,000. 1916-1935
 4 1/2s 263,000. 1930-1933

Water-Supply Bonds.
 4s \$23,000. Aug 1 1917
Falkkill Improvement Bonds.
 4s \$29,000. Mar 1 1929
 4 1/2s 29,000. Apr 1 1930
P. & E. RR. Bonds. 1917-1929
 3 1/2s \$9,500. Mar 1 1927
 3 1/2s 140,000. Mar 1 1927
 4 1/2s 24,000. Mar 1927
 4 1/2s 35,000. 1930-1933

Bounty Bonds.
 3 1/2s \$95,000. 1923-1935
 4s 17,000. Mar 1927
 4 1/2s 4,000. 1931-1933

Warrant Refunding Bonds.
 4 1/2s '14 J-D \$40,000. Dec 1 1934
Funding Debt Bonds.
 4 1/2s \$83,000. May 1944
R. S. H. Bonds.
 4 1/2s \$15,000. May 1 1928
 4s 16,000. Mar 1 1929
 4 1/2s 16,000. Apr 1 1930
BOND, DEBT Apr 13 '16 \$195,000
 An's val. '15-16 (80% val.) 26,660,720
 Tax rate (per \$1,000) 1916. \$18.59
 Popul'n 1910, 27,936; 1915, 32,714
 INT. on school bonds of 1913 at
 Columbia Trust Co., N. Y. City;
 others at Chase Nat. Bank, N. Y.,
 and Falkkill Nat. Bk., Poughkeepsie.

PUTNAM COUNTY.
 Carmel is the county seat.
Building Bonds.
 4 1/2s '11 F-A \$30,000. Aug 1 '17-31
Road Bonds.
 4 1/2s '11 F-A \$18,000. Aug 1 '17-25
 4 1/2s '12 F-A 25,000. Aug 1 '18-30
 4 1/2s '13 F-A 30,000. Aug 1 '17-31
 4 1/2s '15 F-A 8,000. Aug 1 '17-18
 12,000. Aug 1 '19-24
BOND, DEBT Apr 13 '16 \$129,000
 Assess. val. 1915 (real) 13,661,796
 Total valuation 1915. 14,699,002
 Popul'n 1910, 14,665; 1915, 12,767
 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 in-
 clude 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 30,000. Dec 1 '17-22
 4 1/2s '14 A-O 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.

QUEEN'S COUNTY.
 County seat is Jamaica. A large
 part of the old County of Queens is
 now included in the Greater New
 York, and a law changing the
 name of that portion of the old county
 outside of Greater New York to
 Nassau County went into effect Jan. 1
 1899. The amount of outstanding
 bonds of this county which will be
 chargeable to the City of New York
 has been finally determined by the
 Supreme Court (V. 71, p. 875). Under
 this decision the City of New York
 was made liable for \$3,796,032.11 of
 the old debt of Queens County as it
 stood at the date of division, and the
 remaining \$1,011,967.89 became an
 obligation of Nassau County. In
 stead of appropriating 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 Co.
 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 Oct. 31 1916.

Road Bonds.
 4s A-O \$34,000. 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 J-J 400,000. May 1 1922
 4s A-O 618,000. Apr 1 1917
 4s A-O 135,000. Oct 1 1917
Funding Bonds.
 4s J-D \$100,000. Dec 1 '17-26
 160,000. Dec 1 1927
 4s J-D 50,000. Dec 15 1917
 4s J-J 30,000. Jan 1 '17-19

Building Bonds. Dec 15 1927
 4s J-D \$120,000. Dec 1 1927
TOTAL DEBT Oct 31 '16 \$4,197,000
 N. Y. City's proportion. 3,313,633
 Nassau's proportion. 883,367
 Population in 1915. 396,727

RAMAPO UNION FREE SCHOOL DIST. NO. 3.

This district (P. O. Suffern) is in
 Rockland County.
 3 1/2s '01 \$4,000. Nov 1 '17-20
 4 3/8s '11 S \$8,000. Sept 1 '17-45
 BOND, DEBT Apr 13 '15. \$68,500
 Assess. val. '14 (abt. act.) 2,787,537
 School tax (per \$1,000) 1914. \$8.11
 INTEREST at Suffern Nat. Bank.

RENSELAE.
 This city, formerly the village of
 Greenbush, was incorporated April
 1897, and is in Rensselaer County.
 A bill passed by the Legislature of
 1901 annexed to the city the village
 of Bath-on-the-Hudson, and part of
 the town of East Greenbush.
Sewer and Paving Bonds.
 4 1/2s J-J \$15,400. Jan 17-26
Certificates of Indebtedness.
 4 1/2s '16 J-J \$7,000. Part yearly
Fire Department Bonds.
 4 1/2s '08 A-O \$4,000. Oct 30 '17-25
 4 1/2s '08 A-O 2,000. Oct 30 '17-20
 4 1/2s '10 J-J 10,000. Jan 1 '17-21

Paving Bonds.
 4s J-J \$93,280. July 15 '17-38
 4s '04 J-J 8,000. July 1 '17-24
 4 1/2s '09 A-O 11,000. Apr 30 '17-27
 4 1/2s '09 A-O 10,000. Oct 1 '17-26
 4 1/2s '14 M-N 36,000. May 1 '17-34
 4 1/2s '15 J-J 66,500. Jan 1 '17-35
 4 1/2s '16 J-J 39,500. Part yearly
Greenbush Imp. Ref. Bonds.
 4 1/2s '11 J-J \$125,000. July 1 '17-41

School Bonds.
 4s \$87,000. Aug 1 1921
 Assess. val. '14 (83% act.) 6,186,541
 Assessed value, real estate. 5,316,577
 Tax rate 1916 (General) \$26.40
 per \$1,000. (Special) 22.40
 Popul'n 1910, 10,711; 1915, 11,210
 INT. at Rensselaer County Bank.

RENSELAE COUNTY.
 County seat is Troy.

House of Ind. Bds. (renewal).
 3 1/2s '02 F-A \$12,000. Feb 1 '17-22
BOND, DEBT Oct 16 '16 \$1,086,500
 Assessed val. real estate. 76,720,360
 Assessed val. personal. 3,261,191
 Franchises. 5,023,126
 Bank stock. 3,403,346
 Total ass'd '15 (abt. act.) 90,231,521
 County tax (per \$1,000) '15. \$11.01
 Pop'n 1910, 122,378; 1915, 121,330
 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 Constr. Bonds.
 4s '14 J-D \$80,000. Dec 1 '17-34
 5s '14 J-D \$67,500. Dec 1 '17-34
 4 8/8s '14 J-D 23,700. 1917-34
BOND, DEBT Nov 13 '16 \$191,250
 Assess. val. 1916. 4,445,130
 Population in 1915. 5,730

ROCHESTER.
 Rochester is the county seat of
 Monroe County. Incorporated 1834.
 Law providing for annexation of vil-
 lage of Charlotte went into effect
 Jan. 1 1916.

City Garage Bonds.
 4 1/2s '16 J-J \$30,000. 1917-1936
Library Bonds.
 4 1/2s '16 J-J \$30,000. 1917-1936
Playground Bonds.
 4 1/2s '16 J-J \$30,000. 1917-1936
Market Bonds.
 3 1/2s '04 J-J \$128,000. Jan 1 1924
Incinerating Plant Bonds.
 4 1/2s '13 J-J \$100,000. Jan 15 1933
Refunding Bonds (Roch. & State Line R.R.).
 4 1/2s '13 F-A \$510,000. Feb 1 1933
Fire House Bonds.
 3 1/2s '12 M-N \$125,000. May 1 1924
Voting-Machine Bonds.
 4s '12 F-A \$49,000. Aug 1 1922
 4s '14 F-A 13,600. Aug 1 '17-31
Sewage-Disposal Bonds.
 4 1/2s '14 A-O \$550,000. Apr 1 1944
 4 1/2s '13 J-J 1,000,000. Jan 1 1943
 4 1/2s '15 M-S 300,000. Mar 1 1945
 4s '16 J-J 250,000. 1940
Bridge Bonds.
 3s '90 J-J \$100,000. Jan 1 1920
 3 1/2s '91 J-J 200,000. July 1 1921
 3 1/2s '92 J-J 200,000. Sept 1 1922
East Side Trunk Sewer.
 4s J-J \$150,000. Jan 1 '22-27
 3 1/2s J-J \$125,000. Jan 1 '17-21
 3 1/2s J-J 250,000. Jan 1 '28-37
 3 1/2s '04 J-J 100,000. July 1 '35-41

Par. Bonds.
 3s '88 J-J \$220,000. July 1 1928
 3 1/2s '96 J-J 600,000. Jan 1 1936
 4 1/2s '13 J-J 610,000. Jan 15 1933
 4 1/2s '16 J-J 30,000. 1917 1936
Water-Works.
 4s '93-96 F-A \$300,000. Feb 1 1943
 4 1/2s '92 F-A 250,000. Feb 1 1942
 3 1/2s '94 F-A 950,000. Feb 1 1944
 4s '12 J-J 600,000. Jan 1 1942
 4 1/2s '13 J-J 1,800,000. Mar 1 1945
 4 1/2s '15 M-S 700,000. Jan 1 1943
 4s '16 J-J 200,000. 1940
Water Refunding.
 3 1/2s '05 M-N \$360,000. May 1 1935
Water-Works Refunding.
 3 1/2s '03 J-J \$252,697,000. Jan 1 1933
Water-Shed Bonds.
 3 1/2s '98 F-A \$220,000. Aug 1 1918
 3 1/2s '04 J-J 170,000. July 1 1924
Local Improvement Bonds.
 3 1/2s '99 F-A \$250,000. Dec 22 1910
 3 1/2s '04 J-J 500,000. July 1 1924
 4s '08 J-J 21,000,000. Sept 1 1935
 4 1/2s '13 J-J 100,000. Jan 15 1933
 4 1/2s '15 M-S 600,000. Mar 1 1945
 4 1/2s '16 J-J 300,000. 1917-1948

School Bonds.
 4s '07-09 J-J \$150,000. June 1 '17-22
 4s '12 J-D 350,000. June 1 1942
 4 1/2s '14 A-O 500,000. Apr 1 1944
 4 1/2s '15 M-S 400,000. Mar 1 1945
 4 1/2s '16 J-J \$91,500. 1917-1945
 8,500. 1946
Dist. No. 2 (Brighton).
 4s \$2,000. Oct 25 '17-21
Dist. No. 10 (Brighton).
 5s \$500. Oct 16 '17-18
 5s 375. Jan 1 '17-19
Convention Hall Bonds.
 4s '09 J-D \$100,000. June 1 1929
Village of Charlotte (Annexed).
Water Bonds.
 4 1/2s July \$11,000. July 1 '17-27
 4 1/2s July 8,500. July 1 '17-22
 4 8/8s F-A 10,000. Aug 1 1917
Electric Light Bonds.
 4 1/2s July 4,400. July 1 '17-27
 4 1/2s July 1,

ROCHESTER (Continued.)
 Sept. 30 1916 the city was \$1,138,266.99 under its debt limit.
 (Assessment about 80% actual.)
ASSESSED VALUATION.
 1916. 1915.
 \$ \$
 Real estate. 215,285,489. 202,737,920
 (Assessment about 80% actual.)
 Personal. 9,731,550. 8,859,606
 Franchise. 16,416,120. 14,623,120
 Total. 241,443,159. 226,220,646
 Tax (per \$1,000). \$19.73
POPULATION.—In 1915 was 248,465; in 1910 was 218,149.

ROCKLAND COUNTY.
 New City is the county seat.
Re-Funding Bonds.
 3 1/2% J-D \$80,000. June 1 1917-24
 4 1/2% M-S (49,000). Sept 1 17-23
 (8,000). Sept 1 1924
 (180,000). Sept 1 25-34
BOND. DEBT Oct 10 '16.—\$317,000
 Assess. valuation Real est. 32,267,608
 (65% act. 1915). Total. 34,672,884
 Popula'n 1910, 46,873; 1915, 46,903
INTEREST payable by check on N. Y. City to registered holder.

ROCKVILLE CENTRE.
 This village is in Nassau County.
 Inc. July 15 1893. Pop. 1915, 5,223.
Light Bonds.
 3 1/2% 0/0 J-D \$4,850.00 July 1 17-21
 3.85% 0/0 J-D 2,000.00 June 1 17-19
 4.20% 0/0 M-S 1,500.00 Sept 1 17-19
 4.20% 1 1/2 F-A 9,000.00 Aug 1 17-25
Water Bonds.
 4% 0/0 J-J \$20,000. Jan 1 20-25
 3.65% 0/2 J-A 5,000.00 Jan 1 17-26
 4.40% 0/7 J-J 500.00 July 1 1917
 4.29% 1 1/2 F-A 5,000.00 Aug 1 17-26
BOND. DEBT Oct 13 '16.—\$47,850
 Assess. val. (1/2 act.) '16. 2,364,992
 Tax rate (per \$1,000) 1916 \$13.30
 INT. payable in Rockville Centre at Bank of Rockville Centre.

ROME.
 This city is in Onondaga Co. Inc. Mich. 8 1870. Population '15, 21,926.
Fire-Apparatus Bonds.
 4 1/2% 15 A-O \$14,000. Apr 15 17-30
 Real Property Purchase.
 4 1/2% 15 A-O 5,000. Apr 15 17-21
Water Bonds.
 4% 0/8 J-J \$100,000. July 1 1928
 4% 0/8 J-J 90,000. Nov 2 1928
 4% 0/0 J-J 150,000. Apr 5 1929
 4% 0/0 J-J 150,000. July 1 1929
 4% 10 J-J 25,000. Jan 2 1930
 4% 10 J-J 40,000. Dec 1 1930
 4 1/2% 11 J-J 158,000. Sept 15 1931
Street Bonds.
 4% M-N \$9,000. Nov 1 17-22
 4% A-O 5,000. Apr 15 17-21
 4 1/2% 14 May 8,904.20 May 15 17-18
 4 1/2% 14 Dec 15, 633.34 Dec 15 1917
 4 1/2% 14 Apr 1, 462.12 Apr 1 17-18
 4 1/2% 15 May 13, 071.21 May 15 17-19
 4% 16 Apr 20, 207.01 Apr 1 17-20
Sewer Bonds.
 4% J-J \$137,000. Apr 15 17-21
 (85,000 yearly to 1920; bal. due 1921)
 TOTAL DEBT Oct 1 '16. —\$897,904
 Water debt (included). —618,000
 Assess. val. real. est. '14. 9,881,470
 Total tax (per \$1,000) 1916 \$14.97 +
INTEREST is payable in Rome at Rome Trust Co. and Farmers' Nat. Bank; and N. Y. at Nat. Park Bank.

ROME SCHOOL DIST. NO. 1.
 3 1/2% J-J \$1,000. July 1 1917
 4% F-A 6,500. Feb 1 17-18
 4% M-S 41,000. Mech 1 19-28
 4 1/2% 14 M-N 25,000. Nov 1 17-23
 4 1/2% 15 J-J 7,500. Jan 1918
BOND. DEBT Oct 1 '16.—\$91,000
 Assessed valuation 1916. 8,727,075
 School tax (per \$1,000) 1915. \$10.04
INTEREST payable in Rome at Farmers' Nat. Bk. and Rome Tr. Co.

RYE, VILLAGE.
 A village in Westchester County. Inc. 1904. Population '15, 5,339.
Sewer Bonds.
 5% 0/8 M-S \$325,846. 16r Mech 10 17-38
Fire-Insurance Bonds.
 5% 0/8 M-S \$33,000. Mech 10 17-38
 4 1/2% 10 M-S 8,000. Mech 10 17-24
Street Improvement Bonds.
 5% 0/8 M-S \$105,789.24 Mech 10 17-38
 4 1/2% 12 M-S 119,600. Mech 10 17-42
Dock Bonds.
 5% 0/8 M-S \$12,600. Mech 10 17-37
BOND. DEBT Nov 1916.—\$533,662
 Assess. val. 16 (70% act.) 1916. 417,280
 Tax rate (per \$1,000) 1916. \$13.20 +
 INT. at Central Trust Co., N. Y.

RYE, TOWN.
 This town is in Westchester Co.
Highway Bonds.
 3 1/2% J-D \$80,000. June 1 17-32
 4 1/2% 09 F-A 6,000. Aug 1 17-22
Park Bonds.
 3.85% 0/9 F-A \$390,000. Feb 15 17-58
 4% 0/9 F-A 40,000. Feb 15 19-58
Assessment and Farmers' Nat. Bank.
 5% 87,000. Sept 1 18-24
BOND. DEBT April 8 '16.—\$539,000
 Assess. val. (Real estate. 20,756,023
 1915. Total. 21,050,893
 Town tax (per \$1,000) 1915 \$13.45 +
 Popula'n 1910, 19,652; 1915, 24,136
 INT. at First Nat. Bank, Port Chester.

RYE UN. FREE SCH. DIST. NO. 1.
 4% J-D \$7,500. —1917-1921
 4% 02 J-D 4,000. Jan 1 17-28
 4.30% 0/7 J-D 26,000. June 1 17-42
BOND. DEBT Nov 1915.—\$40,000
 Assess. val. 1915 (86% act.) 2,828,437
 School tax (per \$1,000) 1915. \$7.80 +
 Population in 1914 (est.) 3,000
 INT. at Mamaroneck in N. Y. exchange.

RYE UN. FREE SCH. DIST. NO. 3.
 3 1/2% —\$42,000. —\$3,500 yearly
 5% 09 Nov \$32,000. Nov 1 17-33

BOND. DEBT Oct 10 '16.—\$68,500
 Assessed val. '16 (1/2 act.) 6,380,000
 School tax (per \$1,000) 1916. \$6.35
 Value of school property. 176,103
 Population in 1914 (est.) 4,000

EYE UN. FREE SCH. DIST. NO. 4.
 4 1/2% 10 A-O \$56,250. Apr 1 17-31
 3 1/2% A-O 30,000. —1917-1926
 (28,440. —1917-1934
 4 1/2% 15 M-N 116,000. May 1 17-47
 (31,000. May 1 17-47
BOND. DEBT Nov 1 '16.—\$291,600
 Assessed valuation 1916. —9,844,872
 School tax (per \$1,000) 1916 \$12.39 +
INTEREST payable at Sav. Bank, Portchester, Riverhead & Peekskill.

EYE AND HARRISON UN. FREE SCHOOL DIST. NO. 6.
 5% 0/8 M-N \$65,000. —1917-1942
BOND. DEBT Oct 10 '16.—\$76,000
 Assessed valuation 1916. —2,036,002
 Tax rate (per \$1,000) 1916. —\$14.83

ST. JOHNSVILLE.
 This village is in Montgomery Co. Inc. 1854. Population 1915, 2,705.
Water Bonds.
 4 1/2% 9% Aug \$2,000. Aug 1 17-18
 4 1/2% 9% May 3,000. May 5 19-21
 4% 9% May 4,000. May 1 17-24
 4% 9% Sept 8,000. Sept 2 17-24
 3 1/2% 0/0 July 4,000. July 1 17-24
 4 1/2% 14 F-A 15,000. Aug 1 17-22
 4 1/2% — 500 — 17-19
 4 1/2% — 4,500 — 17-19
Paving Bonds.
 4.30% 11 Aug \$34,500. Aug 1 17-39
 4 1/2% 15 — 10,000 — 17-25
Sewer Bonds.
 4 1/2% 0% Nov \$25,840. Nov 1 17-35
BOND. DEBT Jan 1916.—\$112,700
 Assess. val. '12 (1/2 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.
 4 1/2% 16 J-J \$45,000. —1941-1943
 4 1/2% 16 J-J 11,308. —1944
Bridge Bonds.
 4 1/2% 16 — 540,000. —1917-1936
County Home Impt. Bonds.
 4% 14 M-S \$31,000. Mar 1 29-30
Highway Bonds.
 4% 12 M-S \$112,000. —1917-1924
 4% 14 M-S 60,000. Mar 1 25-28
 4 1/2% 15 J-J 147,888 — 17-25
 NET DEBT Nov 13 '16. —\$379,176
 Assess. val. real est. '14. 45,782,269
 Tax rate (per \$1,000) 1916. \$2.00
 Popula'n 1910, 89,605; 1915, 90,291
 INT. at County Treasurer's office.

SALAMANCA.
 This city is in Cattaraugus Co. Inc. May 14 1913. Pop'n '15, 8,370.
Public Impt. Bonds.
 4 1/2% 16 F-A \$27,260. Feb 1 17-36
Grade-Crossing Bonds.
 4% 10 F-A \$11,000. Aug 1 17-27
Water Bonds.
 5% 0/7 F-A \$11,000. Aug 1 17-27
 3.85% 0/5 Ann 47,500. Nov 15 17-35
 4.70% 11 — 1,000. Aug 1 17-18
 4.35% 14 — 37,800. July 1 17-34
Light Bonds.
 5% 0/7 F-A \$500. — Aug 1 1917
 5% 0/7 F-A 3,500. Aug 1 17-23
 3.85% 0/5 s-a 9,500. Nov 15 17-35
 4.70% 11 — 1,000. Aug 1 17-18
Sidewalk Bonds.
 4.40% 0/8 A-O \$6,500. Oct 1 17-29
 4% 0/5 — \$1,000. Aug 1 17-20
 4.94% 0/6 — 2,000. Aug 1 17-20
 4.60% 15 June 16,000. June 1 17-32
Aerial Truck Bonds.
 4 1/2% 11 s-a \$2,000. Aug 1 17-20
Paving Bonds.
 3 1/2% 0/0 — \$6,997.28. July 1 17-20
 4.80% 0/6 F-A 5,621.20 Aug 1 17-26
 4.95% s-a 5,917.40 Aug 1 17-26
 4 1/2% 10 F-A 5,869.39 Aug 1 17-30
 4.65% 13 A-O 9,078.96 Apr 1 17-28
 4.70% 12 s-a 757.58 Aug 1 17-18
School Bonds.
 { \$8,000. Nov 1 17-20
 4 1/2% 09 J-J { 30,000. Nov 1 21-30
 { 40,000. Nov 1 31-40
 4% 0/6 — 7,775. Mar 1 17-26
 4.60% 15 June 15,000. June 1 17-31
 4.60% 15 Dec 31 15,299,335
 Water debt (incl.) 1,000.00
 Assess. val. (real est.) '16. 4,537,931
 Total assess. val 1916. —4,747,173
 Tax rate (per \$1,000) 1916. —\$24.00
 INT. on park bonds and school bonds at Salamanca Trust Co.; on water bonds of 1914 in N. Y. exchange.

SALINA.
 This town is in Onondaga County
Railroad-Aid Bonds.
 4% M-S \$73,200. —1917-1937
BOND. DEBT May 15 '15. 75,600
 Assess. val. '14 (abt. act.) 1,970,001
 Total tax (per \$1,000) 1914. —\$11.48
 Population 1910, 3,208; 1915, 3,958
 INT. at Union Trust Co., N. Y.

SANFORD AND DEPOSIT JOINT UNION FREE SCHOOL DIST.
 This district (P. O. Deposit) is in Broome and Delaware counties.
 5% 14 J-J \$57,000. Jan 1 17-54
BOND. DEBT May 1916.—\$57,000
 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 Essex counties. Incorp. June 1892.
Sidewalk Bonds.
 3 1/2% 01 F-A \$7,000. —1917-1931
 5% 10 F-A 8,500. —1917-1933
Paving Bonds.
 4 1/2% 08 M-S \$25,000. Sept 1 25-37
 4 1/2% 09 M-S 9,000. Sept 1 25-33
 4 1/2% 08 M-S 32,000. Sept 1 17-24
 4 1/2% 09 M-S 12,000. Sept 1 17-29
 5% 13 F-A 8,500. —1917-1933

Water Bonds.
 5% 7/4 July \$28,000. —1923
 5% 7/8 Jan 10,000. —1923
 3 1/2% 01 F-A \$8,000. —1917-1931
 4% 0/3 F-A 28,800. —1917-1933
 4% 0/6 J-J 32,000. July 1 35-65
 4% 0/6 J-J 5,000. Jan 1 36-40
 4.40% 10 M-N 28,000. May 1 40-67
Fire Department Bonds.
 5% 0/7 J-J \$1,500. Jan 1 17-19
 4 1/2% 10 J-J 13,800. July 1 17-39
Sewer Bonds.
 4% 0/2 F-A \$21,333. —1917-1932
 4% 0/6 J-J 18,000. July 1 21-66
 4 1/2% 0/8 s-a 11,000. Sept 1 17-38
 4% 0/9 M-S 7,500. Sept 1 17-31
 4.45% 12 J-J 50,000. July 1 42-66
Crematory Bonds.
 4.45% 10 F-A \$8,000. Aug 1 17-32
BOND. DEBT Oct 9 '16.—\$234,133
 Water bonds (additional). —159,800
 Sinking funds. 12,500
 Assess. val. '16 Real est. 2,559,425
 (1/2 of act.) Total. —2,896,426
 Village tax (per \$1,000) 1916. —\$19.20
 Population 1910, 4,983; 1915, 4,918
 INTEREST payable at Adirondack Nat. Bank, Saranac Lake, in N. Y. exch.

SARATOGA COUNTY.
 Ballston Spa is the county seat.
Road Bonds.
 5% 0/9 F-A \$40,000. Feb 5 17-18
 5% 10 M-N 50,000. Nov 1 20-22
 5% 14 F-A 50,000. Feb 1 22-24
 5% 15 F-A 25,000. —1920-1924
Hospital Bonds.
 6% 14 F-A \$30,000. Feb 1 1919
BOND. DEBT Nov 13 '16.—\$165,000
 Assess. val. real est. 1915. 28,121,288
 State & Co. tax (per \$1,000) '15. —\$9.66
 Popula'n 1910, 61,917; 1915, 62,982
 INT. at County Treas. office.

SARATOGA SPRINGS.
 This city is in Saratoga County. Inc. June 22 '15. Pop. 1915, 13,793.
Park Bonds.
 4 1/2% 11 A-O \$96,000. Apr 1 17-40
 4 1/2% 11 J-D 144,000. June 1 17-40
 4 1/2% 13 J-D 50,000. June 1 18-42
Water Bonds.
 5% M-S \$5,000. Sept 1 1917
 4% M-S 3,000. — Sept 1 1917
Sewer Bonds.
 4% M-S \$130,000. Sept 1 17-29
Village-Hall Bonds.
 4% Aug \$20,000. & water 1 17-20
BOND. DEBT (For water.) \$19,000
 Apr. 14 '16. (Other pur. 466,000
 Long-term school notes. 39,000
 Assess. val. real est., 1915. 5,327,360
 Total assessed val. 1915. —5,610,320
 (Assessment 1-3 actual value.)
 Total tax (per \$1,000) 1915. \$43.04
 INT. at office of Commissioner of Finance in Saratoga Springs.

SARATOGA SPRGS. SCH. DIST.
 4.35% 11 J-J \$12,000. July 1 17-20
 (24,000. July 1 21-26
BOND. DEBT Oct 9 '16.—\$35,000
 Assess. val. '16 Real est. —5,330,675
 (1/3 of actual) Total. —6,171,555
 School tax (per \$1,000) 1916. \$7.01 +
 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.
 4 1/2% 08 M-N \$16,000. Oct 31 17-32
 4% M-N 45,800. Nov 1 17-56
BOND. DEBT Nov 1 1913. \$68,235
 Assess. val. '13 (1/2 act.) 1,818,037
 School tax (per \$1,000) 1913. —\$4.00
 Population in 1913 (est.) —4,000
 INT. payable at First Nat. Bank

SCARSDALE.
 This village is in Westchester Co. Inc. as a town Mar. 7 1778; village May 24 1915. Pop'n 1915, 2,717.
Sewer Bonds.
 4.40% 14 J-J \$160,000. July 17-56
 (2,000. July 1 1957
 16,000. July 1 17-28
 4 1/2% 15 F-A 72,500. Aug 1 17-45
Water Bonds.
 4 1/2% \$7,500. —1932
Highway & Bridge Bonds.
 4.60% \$75,000. —1947
Fire Dept. Bonds.
 4 1/2% \$8,000. —1923
Highway Bonds.
 5% 0/0 — 9,000. May 1 17-25
 3 1/2% M-N 28,000. May 1 17-44
 3 1/2% M-N 13,000. —\$2,000 yrly
 May 1
 4% M-N 2,500. May 1 30-32
 4% M-N 4,000. May 1 17-30
 4% M-N 11,500. May 1 1921
 4% M-N 10,000. May 1 17-26
 4 1/2% 10 J-D 38,000. June 1 17-35
 5% 15 — 7,500. — 1917
 5% 16 — 7,500. — 1917
BOND. DEBT Jan 1 '16.—\$60,650
 Assess. val. '15, real est. —7,005,776
 Tax rate (per \$1,000) 1915. —\$4.65
 INT. at Citizens' Bank of White Plains and Central Bank of Westchester County, White Plains; or upon demand in N. Y. exchange.

SCARSDALE UN. FR. S. D. NO. 1.
 4 1/2% 15 J-D \$130,000. June 1 20-45
 4% — 26,000. Apr 1 25-37
BOND. DEBT Oct 1916.—\$156,000
 Assess. val. (Real estate. —5,639,500
 1916. Total. —5,880,006
 School tax (per \$1,000) 1915. —\$6.00
 INT. at U.S.M. & Tr. Co., N. Y.

SCHENECTADY.
 This city is situated in the county of the same name. Incorp. in 1798
Election Expense Bonds.
 4% 14 F-A \$12,000. Aug 1 17-22
 4% 14 F-A 3,500. Dec 15 1917
Isolation Hospital Bonds.
 4% 14 F-A \$6,000. Aug 1 17-22
Paving Bonds.
 4% 14 M-S \$6,000. Oct 1 17-18

SCHENECTADY COUNTY.
 County seat is Schenectady.
County Seat Sanatorium Bonds.
 4 1/2% 14 M-S \$28,000. May 1 17-29
Court-House and Jail Bonds.
 4% \$100,000 (\$88,000. — July 1 1917
 (12,000. July 1 thereof
 4 1/2% 4,000. — July 1 1917
 4 1/2% 100,000 (8,000. — July 1 1925
 (12,000. July 1 26-33
 4 1/2% 100,000. — July 1 1934-42
 4 1/2% 200,000 (8,000. — July 1 1942
 (12,000. July 1 43-53
 4 1/2% 94,000. — Jan. 1 1917-63
Highway Bonds.
 4% 10 J-D \$109,000. July 1 17-36
Funding Bonds.
 4 1/2% 09 F-A \$130,000. Feb 1 17-29
BOND. DEBT Sept 1915.—\$754,000
 Assess. val., real estate. —61,797,054
 Assess. val., personal. —2,501,892
 Assess. val. spec. franchise 2,155,866
 Total assess. val. 1916. —66,455,412
 Pop'n 1910, 88,235; 1915, 98,635
 INT. on court-house bonds payable part at Rochester Sav. Bank, part at Citizens' Trust Co. in Schenectady, and part at Schenectady Trust Co.; on funding bonds at Brooklyn Sav. Bank, Brooklyn, N. Y.

SCHUYLER COUNTY.
 County seat is Watkins.

Culvert Bonds.
 4 1/2% 12 A-O \$15,000. Apr 1 17-22
Garbage-Disposal Bonds.
 5% 13 J-J \$8,000. Jan 1 17-33
 4 1/4 J-D 6,000. June 1 17-22
 4% 15 M-S 5,000. Sept 1 17-26
Park Bonds.
 5% 13 J-J \$255,000. June 1 17-33
 4 1/4% 14 J-D 54,000. June 1 17-34
 4 1/2% 15 J-J 38,000. Jan 1 17-35
 4 1/2% 15 J-J 28,500. July 1 17-35
 4% 15 M-N 9,000. Nov 1 17-25
Comfort Station & Band Stand.
 4% 14 J-D \$4,000. July 1 17-20
 4% 14 J-D 1,000. June 1 1917

Crosswalk Bonds.
 4% 16 J-D \$6,000. June 1 17-22
Bridge Bonds.
 4% 13 A-O \$17,500. Apr 1 17-23
 4% 14 J-D 600. — June 1 1917
School Bonds.
 3% 9/0 F-A \$15,000. Feb 1 17-19
 4% 9/0 F-A 18,000. Apr 1 20-23
 4% 9/0 F-A 16,000. Aug 15 17-20
 4% 9/0 F-A 60,000. Aug 1 21-32
 4% 9/0 J-J 85,000. July 1 17-33
 6% 9/8 Aug 410. Aug 15 17-18
 6% 0/1 Dec 500. Dec 1 17-20
 4% 0/6 J-J (20,000. July 15 17-20
 (60,000. July 15 21-26
 (6,000. June 1 17-18
 (30,000. — June 1 1927
 4 1/2% 08 J-J 216,000. July 15 17-28
 4 1/2% 10 J-J 210,000. July 1 17-30
 4 1/2% 11 A-O 18,000. Oct 1 17-31
 4 1/2% 12 J-J 240,000. July 1 17-32
 5% 13 J-A 85,000. Apr 1 17-33
 5% 13 J-J 340,000. July 1 17-33
 4 1/2% 14 J-J 22,000. June 1 17-27
 4 1/2% 14 J-D 90,000. June 1 17-34
 4 1/2% 15 F-A 11,000. Aug 1 17-27
 4 1/2% 15 M-S 47,500. Sept 1 17-35

Garbage Collection Bonds.
 4% 14 F-A \$5,000. Aug 1 17-21
 4% 16 F-A 17,000. Aug 1 17-33
Police Dept. Bonds.
 4% 14 J-D \$2,000. June 1 17-18
Public-Market Bonds.
 4 1/2% 12 A-O \$70,000. Apr 1 17-30
 4 1/2% 15 J-J 10,000. July 1 17-21
City Hall Building Bonds.
 3 1/2% 05 M-S \$18,000. Sept 1 17-25
Water Bonds.
 4% 9/8 J-D \$32,00

SCHUYLER COUNTY. (Cont.)

Highway Bonds. 43513 M-S \$18,000. 1917-1925 TOTAL DEBT May 1916. \$30,000 Pop'n 1910, 14,004. 1915, 13,954

Water Refunding Bonds. 43516 J-J \$15,000. July 1 '17-'21 (10,000. July 1 '22-'26)

Water Bonds. 43508 F-A \$19,000. Aug 1 '17-'25 43507 F-A 7,000. Aug 1 '17-'20

Drainage Bonds. 43509 F-A \$5,000. Aug 1 1924 43511 F-A 6,000. Aug 1 1927

Water Refunding Bonds. 43514 J-D \$9,000. June 1 '17-'22

Water Refunding Bonds. 43516 J-J \$15,000. July 1 '17-'21

Water Refunding Bonds. 43518 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43520 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43522 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43524 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43526 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43528 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43530 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43532 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43534 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43536 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43538 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43540 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43542 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43544 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43546 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43548 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43550 J-D \$10,000. July 1 '17-'21

Water Refunding Bonds. 43552 J-D \$10,000. July 1 '17-'21

Street Bonds. 43509 J-D \$132,000. June 1 '17-'28 43512 F-A 142,080. Aug 1 '17-'40

Water Bonds. 43513 M-S \$154,000. Sept 1 '17-'23 43513 M-S 9,200. Sept 1 '17-'18

Water Bonds. 43514 J-D 216,000. June 1 '17-'24 43514 J-D 4,800. June 1 '17-'19

Water Bonds. 43515 J-D 310,500. June 1 '17-'25 43516 J-D 9,200. June 1 '17-'20

Water Bonds. 43517 F-A 440,000. June 1 '17-'26 43518 J-D 18,800. June 1 '17-'22

Water Bonds. 43519 J-D 50,000. Oct 1 '17-'30 43520 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43521 J-D 50,000. Oct 1 '17-'30 43522 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43523 J-D 50,000. Oct 1 '17-'30 43524 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43525 J-D 50,000. Oct 1 '17-'30 43526 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43527 J-D 50,000. Oct 1 '17-'30 43528 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43529 J-D 50,000. Oct 1 '17-'30 43530 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43531 J-D 50,000. Oct 1 '17-'30 43532 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43533 J-D 50,000. Oct 1 '17-'30 43534 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43535 J-D 50,000. Oct 1 '17-'30 43536 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43537 J-D 50,000. Oct 1 '17-'30 43538 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43539 J-D 50,000. Oct 1 '17-'30 43540 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43541 J-D 50,000. Oct 1 '17-'30 43542 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43543 J-D 50,000. Oct 1 '17-'30 43544 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43545 J-D 50,000. Oct 1 '17-'30 43546 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43547 J-D 50,000. Oct 1 '17-'30 43548 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43549 J-D 50,000. Oct 1 '17-'30 43550 J-D 50,000. Oct 1 '17-'30

Water Bonds. 43551 J-D 50,000. Oct 1 '17-'30 43552 J-D 50,000. Oct 1 '17-'30

BOND. DEBT May 8 '16. \$309,550 Water debt (incl.) 208,200

TONAWANDA SCH. DIST. NO. 1. This district was formerly Union Free School District No. 3.

TONAWANDA TOWNSHIP. This town is in Erie County. Paving Bonds.

TROY. Troy is situated in Rensselaer County, incorporated in 1816.

TARRYTOWN. This village is in Westchester Co. Inc. 1870. Population 1915, 5,752.

THOMPSON. This town is in Sullivan County. Refunding Railroad Bonds.

TICONDEROGA UNION FREE SCH. DIST. NO. 5. Building Bonds.

TOMPKINS COUNTY. Ithaca is the county seat. Highway Bonds.

TONAWANDA CITY. This city is in Tonawanda Town. Erie Co. Population 1915, 9,347.

LANSINGBURG. Annexed Jan. 1 1901. Water Bonds.

Water Bonds. 43581 M-S \$40,000. Oct 1 1924

TROY (Continued.)
TOTAL D.T. SINK FUND &c.
 Oct. 1 '16. Oct. 1 '15.
 Municipal d't. \$2,058,000 \$2,181,775
 Water debt - 2,750,586 2,793,886

Total debt \$4,808,586 \$4,955,664
 On Oct. 1 1916 there were out-
 standing public-impt. certificates
 (temporary loan), \$50,000, and revenue
 bonds (temporary loan), \$100,000.

The sinking fund on Oct. 1 1916
 aggregated \$104,159.

WATER BONDS.—The interest
 and principal of the water-works
 bonds are provided for by the Water
 Department from water rents.

ASSESSED VALUATION.
 1916. 1910. 1905.
 R. E. 589,112 189 543,909 \$4,957,445
 Pers 1 2178,217 2,224,540 2,877,727
 Total 6100,400 5774,000 5421,172
 (Assessment about full value.)

Tax
 per M. 31.65 23.12 15.90
 *The city has several different tax
 rates, the figures given above being
 the rates for all city purposes. In
 the old city of Troy the tax for 1916
 was \$21.65; in Sycamore School Dist.,
 and in annexed territory of North
 Greenbush, \$21.22; and in Wards 15,
 16 and 17 (formerly Lansingburg),
 \$16.50 with school tax of \$9.19 add'l.
 Pop'n 1910, 76,813; 1915, 75,488.

TRUXTON.
 This town is in Cortland County.
Railroad-Aid Refunding Bonds.
 4 1/2% 12 J-J \$84,000 July 15 '19-20
BOND, DEBT Apr 12 '16. \$84,000
 Floating debt (included) 2,800
 Assess. val. (90% act.) '15. 473,275
 Tax rate (per \$1,000) 1915. \$30.34
 Pop'n 1910, 1,132; 1915, 1,089.
 INT. at Guarantee Tr. Co. in N. Y.

TUCKAHOE.
 This village is in Westchester Co.
 Inc. Dec. 8 1892. Pop'n 1915, 2,753.
Grade-Crossing Elim. Bonds.
 5% \$60,000 1917-1944

Street Improvement Bonds.
 4 1/2% \$97,050 1917-1921
 4 1/2% 25,000 1925-1934
 4 1/2% 8,500 1917-1933
 4 1/2% 800 1917-1918
 4 1/2% 8,500 1917-1923
 5% 10,600 1919-1922
 5% 9,200 1931-1940
 5% 2,500 1918-1922
 4 1/2% 2,500 1918-1922
 4 1/2% 43,000 1917-1941
 5% 1,500 1918-1943
 4 1/2% 3,400 1922-1924
 4 1/2% 10M-N 15,000 May 1 20-34
 (Subject to call any time.)

Sewer Bonds.
 4 1/2% \$9,000 1917-1918
 4 1/2% 15,000 1919-1924
 4 1/2% 600 1941
 4 1/2% 3,000 1917-1922
 4 1/2% 3,100 1917-1922
 4 1/2% 4,758 1918-1943
 4 1/2% 4,000 Apr 1 17-24
 5% 14 M-N 2,300 May 1 41-43
Village-Hall Bonds.
 4 1/2% 10M-N \$28,500 Nov 1 17-38
 4 1/2% 3,000 1917-1921
BOND, DEBT Apr 14 '16. \$263,396
 Assess. val. '15 (40% act.) 2,949,287
 Total tax (per \$1,000) 1915. \$13.46
 INT. at First Nat. Bk., Mt. Vernon.

ULSTER COUNTY.
 County seat is Kingston.
 4% M-S \$18,000 Mar 1 17-22
 4% M-S 9,600 Mar 1 17-19
Turnpike and Road Bonds.
 4% 5-S \$26,000 Mech 1 17-29
 4% 05 M-S 4,000 Mech 1 17-18
 4 1/2% 09 M-S 80,000 Mech 1 17-32
Refunding Bonds.
 4% M-S \$202,000 Mech 1 17-31
Court-House Bonds 1895 (Ref.).
 4% M-S \$15,000 Mech 1 17-21
 4% M-S 46,000 Mar 1 25-34
Jail Bonds.
 4% M-S \$80,000 Mar 1 25-36
 4% M-S 13,000 Mech 1 1928
Poor-House Bonds.
 4% 05 M-S \$8,000 Mech 1 17-20
BOND, DEBT Apr 18 '16 \$517,000
 Assessed val. '15, real est. 31,820,095
 Total value 1915. 35,184,501
 Pop'n 1910, 91,769; 1915, 85,967.
 INT. at office of County Treas.

UNION (TOWN) UNION FREE SCHOOL DIST. NO. 1.
 This district is in Broome County.
 4 1/2% 14 July 16,000 Dec 1 21-24
 4 1/2% 84,000 Dec 1 25-38
 5% 15 16,000 Dec 1 17-24
 4 1/2% 18 Dec 1 20-24
BOND, DEBT June 1915. \$162,000
 Assessed valuation 2,900,000
 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 1/2% 14 Dec 372,000 Dec 1 17-40
BOND, DEBT Oct 10 '16. \$148,500
 Assess. val. (Real estate) 3,181,735
 1915. Total. 3,278,969
 Tax rate (per \$1,000) 1915. \$12.00
 Population in 1914 (est.) 5,500

UTICA. Stuart W. Snyder, Comp.
 This city is in Oneida Co. In-
 corporated 1832. Pop'n '15, 80,589.

Viaduct Bonds.
 4% 16 M-S \$26,000 Mar 1 17-36
 4% 16 J-J 42,000 July 1 17-36
Bath-House Bonds.
 4 1/2% \$8,000 Sept 1 17-32
Hospital and Nurses' Home.
 4 1/2% F-A \$3,500 Aug 1 17-23
 4 1/2% 12 J-J 10,000 July 1 17-32
 4 1/2% 14 J-J 4,000 July 1 17-24

Sewer Bonds.
 4 1/2% 09 J-J \$600 Dec 1 1917
 4 1/2% 09 M-S 11,000 Sept 1 1917-27
 4 1/2% J-J 8,450 July 1 17-29
 4 1/2% May 15,000 May 4 17-33
 3 1/2% Nov 114,000 Nov 1 17-35
 4% Nov 24,000 Nov 1 17-36
 4 1/2% 12 M-S 16,000 Sept 1 17-32
 4% Oct 45,000 Oct 1 17-25
 M-N 25,000 Oct 1 17-26
 4 1/2% A-O 3,600 Oct 1 17-22
 4 1/2% 14 J-J 8,000 July 1 17-23
 4 1/2% 15 J-J 17,000 July 1 17-23
 4 1/2% 15 A-O 4,750 Oct 1 17-35
 4 1/2% 15 A-O 4,500 Oct 1 17-25
 4% 16 M-N 14,000 May 1 17-36

Academy and School Bonds.
 3 1/2% A-O \$1,620 Oct 15 17-22
 4% 09 F-A 7,850 Aug 1 20-29
 4 1/2% 09 F-A 13,000 Aug 1 17-29
 4 1/2% 09 M-S 52,000 Sept 1 17-29
 4 1/2% 08 J-J 4,000 July 2 17-18
 4 1/2% 08 J-J 30,000 July 15 17-28
 4 1/2% 08 M-N 12,000 Nov 6 17-28
 4 1/2% 08 M-N 19,200 Nov 2 17-28
 4 1/2% 09 M-N 9,750 Apr 1 17-29
 4% 09 Jan 6,000 Jan 1 17-19
 4% Jan 3,000 Jan 1 17-19
 4% Jan 3,000 Jan 1 17-19
 4% Jan 6,000 Jan 1 17-20
 3 1/2% Jan 4,500 Jan 1 17-19
 3 1/2% Jan 6,000 Jan 1 17-23
 3 1/2% June 12,250 June 1 17-23
 3 1/2% June 7,000 June 1 17-23
 3 1/2% J-J 11,250 Jan 1 17-25
 4% 07 M-N 7,500 May 1 1926
 4 1/2% 10 M-N 85,000 May 1 17-29
 4 1/2% 13 J-J 85,000 July 1 17-33
 4 1/2% M-S 156.75 v. Sept 1 17-35
 4 1/2% F-A 63,000 Feb 1 17-34
 4 1/2% 14 J-J 81,000 July 1 17-34
 4 1/2% 15 M-N 408,500 May 1 17-35
 4 1/2% 13 J-J 13,500 July 1 17-25

Refund. U. C. & B. R. Bonds.
 4% 09 M-S \$519,900 Mech 1 17-29

Voting-Machine Bonds.
 4 1/2% 14 F-A \$5,000 Aug 1 17-26

Subway Bonds.
 4 1/2% 11 J-J \$26,000 July 1 17-29
 4 1/2% 13 M-N 1,700 May 1 17-33
 4 1/2% 13 A-O 17,000 Oct 1 17-33
 4 1/2% 14 A-O 22,500 Apr 15 17-34
 4 1/2% 15 J-J 50,350 July 1 17-35

Fire-Station Bonds.
 4 1/2% 14 M-N \$16,000 Nov 1 17-34

Cemetery Bonds.
 4% 16 A-O \$22,000

Parkway and Parks.
 4% 09 J-J \$32,500 July 1 17-29
 4 1/2% 10 J-J 35,000 July 1 17-30
 4 1/2% 11 J-J 18,750 July 1 17-31
 4 1/2% 12 J-D 75,000 June 1 17-31
 4 1/2% 13 J-J 16,000 July 1 17-32
 4 1/2% 13 M-N 2,550 May 15 17-33
 4 1/2% 13 M-N 9,500 Nov 1 17-33
 4 1/2% 14 A-O 16,200 Apr 1 17-34
 4 1/2% 14 J-J 36,000 July 1 17-34
 4 1/2% 14 J-J 3,000 July 1 17-22
 4 1/2% 14 J-J 3,000 July 1 17-22
 4 1/2% 8,000 Sept 1 17-32
 4 1/2% 15 J-J 35,150 July 1 17-35
 4% 16 F-A 15,000 Aug 1 17-36
 4% 16 J-J 5,000 July 1 17-36

Mohawk River Impt. Bonds.
 4% J-J \$150,000 Jan 1 22-31
 4% 07 M-N 50,000 May 1 27-36
 4% 07 A-O 8,000 Oct 15 27-34

Bridges and Culverts.
 4% 09 Apr \$1,200 Apr 1 17-19
 4 1/2% 10 F-A 42,000 Aug 1 17-30
 4 1/2% 11 J-J 2,400 July 1 17-28
 4 1/2% 12 M-N 56,000 May 1 17-32
 4 1/2% M-S 4,300 Sept 1 17-24
 4 1/2% 13 J-J 600 Jan 10 1917
 4 1/2% 15 J-J 80,250 July 1 17-35

Police & Fire Bonds.
 4 1/2% A-O \$9,000 Apr 1 17-29
 3 1/2% 04 July 16,000 July 1 17-24
 4% 06 Aug 5,000 Aug 17 17-21
 4 1/2% 11 M-S 10,000 Mar 1 17-26
 4 1/2% 11 J-J 45,000 July 1 17-31
 4 1/2% 12 F-A 9,600 Aug 1 17-32
 4 1/2% 14 J-J 6,000 July 1 17-22

Fire Apparatus Bonds.
 4 1/2% 15 J-J \$38,000 July 1 17-35

Library Bonds.
 4% Jan \$90,000 Jan 1 17-28
 4% 09 Apr 30,000 Apr 1 22-31
 3 1/2% Apr 16,000 Apr 1 17-24
 3 1/2% Apr 15,000 Apr 1 25-34

Street Bonds.
 4 1/2% 12 J-D \$1,500 June 15 17-21
 4 1/2% 13 J-J 21,000 July 1 17-23
 4 1/2% 14 A-O 16,000 Apr 15 17-24
 4 1/2% 15 J-J 11,000 July 1 17-27
 4% 16 F-A 12,000 Aug 1 17-26
 4% 16 ann 600-33
 4% 16 ann 7,700

Tax-Relief Bonds.
 4% \$20,000 July 2 25-28
 4 1/2% 40,000 May 4 17-24

Delinquent Tax Bonds.
 5% J-J \$50,000 July 17-21
 4 1/2% M-N 500 Nov 1917
 4 1/2% M-N 2,000 May 17-18
 4 1/2% J-D 500 Dec 1 1917
 4 1/2% 15 M-N 2,000 May 5 17-18
 4 1/2% 15 A-O 4,000 Oct 20 17-20
 4 1/2% 15 A-O 2,000 Oct 20 17-20
 4% 16 M-N 1,125.02 May 17 17
 5,000 May 17 18-22

BOND, DEBT Oct 1 1916
 Public impt. bonds. \$2,682,490
 Paving bonds. 136,371
 Delinquent tax bonds. 65,798
 Tax-relief bonds. 129,000
 Refunding bonds. 16,000
 Total D. T. Oct 1 16 \$3,065,459

Outstanding paving bonds there are out-
 standing assessments upon property
 benefited equal to amount of bonds.
 INT. is payable in Utica at the City
 Treasurer's office, or at request of
 registered holder in N. Y. exchange.

ASSESSED VALUATION.
 1916. 1914. 1910.
 R. E. 4534,065 4318,475 4216,944
 Per 1 4,535,900 *8487,937 8516,450

Sch'ls & Highways.
 ways. 291,500 278,445
 Total 4,566,865 930,537 5068,534
 (Equalized at 80% actual value.)
 Tax (p. M.) \$22.22 + 23.30
 Special franchise val. of \$3,504.
 340 for 1916 excl. in above figures.

*Including special franchise val-
 uation 1914, \$3,719,387.
 The value of property owned by
 the city 1915, \$7,353,490.87.

VOLNEY.
 This town is in Oswego County.
Railroad-Aid Bonds.
 4% F-A \$66,000 Feb 1 17-27

Bridge Bonds.
 4% July \$12,000 July 1 17-22
 4% 9,000 Mar 15 17-25
 4 1/2% 15 12,000 Mar 15 26-31
 1,000 Mar 15 1932

BOND, DEBT May 1916. \$102,000
 Assess. val. (80% act.) '15. 869,480
 Tax rate (per \$1,000) 1915. \$29.70
 Pop'n 1910, 2,407; 1915, 2,420.

WALTON (TOWN).
 This town is in Delaware County.
Refunding R.R. Aid Bonds.
 4% F-A \$34,000 Oct. Part y'ry
BOND, DEBT Apr 29 '16. \$34,000
 Assess. val. '15 (real est.) 1,837,766
 Tax rate (per \$1,000) 1915. \$13.56
 Pop'n 1910, 5,088; 1915, 5,275.
 INT. payable on \$24,000 at Union
 Dime Sav. Bank in New York and
 on \$22,000 at First Nat. Bk., Walton.

WAPPINGERS FALLS.
 This village is in Dutchess County.
Water Bonds.
 4% 14 J-D \$8,000 Dec 1 17-24
 4% 14 J-D 40,000 Dec 1 25-34
 25,000 Dec 1 35-39

Sewer Bonds.
 5% 14 J-D \$18,000 Dec 1 17-29
 60,000 Dec 1 30-44
 15,000 1920-1934

Highway Bonds.
 5% 14 J-D \$17,000 Dec 1 17-33
BOND, DEBT May 8 '16. \$181,000
 Water debt (included) 74,000
 Assessed val'n (real est.) 1,179,749
 Tax rate (per \$1,000) '15. \$17.47
 Pop'n 1910, 3,195; 1915, 3,742.
 INT. at Nat. Bank of Wappinger
 Falls.

WARREN COUNTY.
 Lake George is the county seat.
Road Bonds.
 5% 08 Feb \$20,000 Feb 10 17-18
 5% 12 J-D 50,000 1919-1923
BOND, DEBT Oct 9 '16. \$70,000
 Floating debt. 57,250
 Assess. val. '15 (real) 16,126,878
 Total val. '15 (1-3 act.) 18,057,793
 County tax (per \$1,000) '15. \$24.00
 Population in 1915. 32,977
 INT. payable in N. Y. exchange.

WARSAW VILLAGE.
 This village is in Wyoming County.
 Inc. 1843; re-inc. Jan. 11 1898.
Street Impt. Bonds.
 4 1/2% 14 A-O \$18,000 Oct 1 17-25
Water Bonds.
 4% 9% J-J \$15,000 1920
 4% 12A-O 6,000 Oct 1 1917

Village-Hall Bonds.
 5% 11 M-S \$3,000 1917-1919
BOND, DEBT Oct 1916. \$43,000
 Water bonds (included) 21,000
 Assess. val. (60% act.) 16,206,326
 Tax rate (per \$1,000) 1916. \$12.93
 Pop'n 1910, 3,206; 1915, 3,424.
 INTEREST payable in N. Y. and
 at Wyoming Co. Nat. Bk., Warsaw.

WATERFORD.
 This town is in Saratoga County.
Bridge Bonds.
 5% 15 F-A \$6,250 Feb 1 17-22
Town-Hall Bonds.
 5% 14 331,600

Sewer Bonds.
 4 1/2% 07 \$13,145 Dec 23 17-27
Water Works Bonds.
 4 1/2% 13 Mar \$132,000 July 1 1949
TOTAL DEBT May 1916. \$185,440
 Assessed valuation 1916. 2,120,000
 Tax rate (per \$1,000) 1916. \$16.80
 Pop'n 1910, 6,128; 1915, 6,487.

WATERLOO.
 This village is in Seneca County.
 Inc. 1824. Pop'n '15, 4,343.
Paving Bonds.
 5% 15 M-S \$8,000 Mar 1 17-18
 39,000 Mar 1 19-31
 4 1/2% g '16 M-S \$36,000 Sept 1 17-28
 4 1/2% 18 4,000 1918-1925

4 1/2% 13 M-S \$25,000 Sept 1 18-43
 4 1/2% 13 M-S \$76,686.66 Sept 1 17-43
 4 1/2% 16 4,500 1918-1925
TOTAL DEBT Oct 1 1916. \$193,167
 Assessed val. '16 (real est.) 2,025,840
 Total valuation, 1916. 2,190,632
 Village tax (per \$1,000) '16. \$15.52
 INT. payable in New York.

WATKINS.
 This village is in Schuyler County.
 Village incorp. as Jefferson in 1842
 name changed to Watkins in 1852.
Lead-Pipe Bonds.
 5% \$2,600 1917-1943

Sewer Bonds.
 5% 13 A-O \$3,000 Oct 1 17-42
Paving Bonds.
 4 1/2% 12F-A \$32,600 Feb 1 17-42
 5% 5 5,000 1918-1942

Water and Sewer Bonds.
 4% J-J \$20,000 July 1921
Electric-Light Bonds.
 4% A-O \$13,000 Oct 1924
 5% 2,000 1918-1937

Refunding Water & Sewer Bonds.
 4 1/2% 10 A-O 33,000 Apr 1 1930
 4 1/2% 10 23,000 Apr 1 1942
BOND, DEBT Oct 10 '16. \$146,200
 Sinking funds. 2,000
 Assess. val. 1916. 1,145,765
 Village tax (per \$1,000) 1916. \$21.80
 Pop'n 1910, 2,817; 1915, 2,760.
 INT. on paving bonds payable at
 Watkins State Bk.; on others at
 Columbia Trust Co., N. Y.

WAVERLY.
 This village is in Tioga County.
Water-Works Bonds.
 4 1/2% 12 M-S \$221,000 May 1 17-42
 Broad St paving. \$15,000
 Town-hall bonds. 3,000
BOND, DEBT Oct 1916. \$239,000
 Water debt (included) 21,000
 Assessed val. real estate. 2,476,290
 Total assess. val. 1916. 2,598,097
 (Assessment 65% to 80% act. val.)
 Tax rate (per \$1,000) '16. \$10.87
 Population in 1915. 5,119
 INT. at Bond & Goodwin, N. Y.

WELLSVILLE.
 This village is in Allegany County.
 Inc. 1857. Population 1915, 4,595.
Street-Improvement Bonds.
 5% 07 M-S \$13,600 Sept 1 17-32
 4 1/2% 03M-S 20,000 Apr Sept 1 17-36
 4 1/2% 06M-S 23,970.80 Apr Mch 1 17-35
 4 1/2% 09M-S 10,800 Sept 1 17-34
 5% 14 M-S 13,500 Sept 1 17-34
 5% 15 13,500 Sept 1 17-25

Water & Light Plant Acquisition & Impt. Bonds.
 4 1/2% 15 J-J \$104,000 July 1 18-44
 137,500 July 1 18-43
BOND, DEBT Apr 8 '16. \$327,321
 Water debt (included) 170,000
 Assess. val. (54 act.) 15,174,016
 Village tax (per \$1,000) 1915 \$15.05 +
 1916. \$15.05
 INT. on 1908 issue at First Nat.
 Bank of Wellsville, on issue of 1909
 in N. Y. at Columbia Trust Co.; on
 bonds of 1915 at U. S. Mfg. & Trust
 Co., N. Y.

WEST CARTHAGE.
 This village is in Jefferson County.
 Inc. 1889. Population 1915, 1,587.
Road bonds. \$3,200
Village-Hall Bonds.
 5% July \$300 \$200 yearly

Water Bonds.
 4% 102 51,700 1925
 4% 09 24,000 Part y'ry

Street-Improvement Bonds.
 4 1/2% 12 J-J \$110,000 July 1 1942

WEST CARTHAGE (Concluded).

Table with columns for bond type, amount, date, and interest rate. Includes Sewer Bonds, Village tax, and various assessments.

WESTCHESTER COUNTY.

Table listing various bonds for Westchester County, including Almshouse, Armory, and Tax Deficiency bonds.

Water Bonds.

Table listing water bonds for Westchester County.

Public-Building Bonds.

Table listing public building bonds for Westchester County.

Public-Park Bonds.

Table listing public park bonds for Westchester County.

Water Bonds.

Table listing water bonds for Westchester County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Water Bonds.

Table listing water bonds for Westchester County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Water Bonds.

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Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

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Water Bonds.

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Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Water Bonds.

Table listing water bonds for Westchester County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Water Bonds.

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Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Water Bonds.

Table listing water bonds for Westchester County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Westchester County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Westchester County.

Street Bonds.

Table listing street bonds for Whitehall (Town) Union.

WHITEHALL (TOWN) UNION.

FREE SCH. DIST. NO. 11. This district is in Washington Co. ...

WHITE PLAINS, CITY.

This city is in Westchester Co. Inc. as village 1866; city Jan 1 1916.

Paving Bonds.

Table listing paving bonds for White Plains, City.

Sewer Bonds.

Table listing sewer bonds for White Plains, City.

Refunding Bonds.

Table listing refunding bonds for White Plains, City.

Library-Site Bonds.

Table listing library-site bonds for White Plains, City.

Tax Deficiency Bonds.

Table listing tax deficiency bonds for White Plains, City.

Water Bonds.

Table listing water bonds for White Plains, City.

Current Debt Bonds.

Table listing current debt bonds for White Plains, City.

Fire Department Bonds.

Table listing fire department bonds for White Plains, City.

Summary of Debt Oct. 6 1916.

Summary of debt for White Plains, City as of Oct 6 1916.

TOT. BD. DT. Oct. 6 '16.

Total bonded debt and taxes for White Plains, City as of Oct 6 1916.

WHITE PLAINS UNION FREE SCHOOL DIST. NO. 1.

On July 1 1908 the district annexed Greenburgh District No. 10.

Table listing bonds for White Plains Union Free School District No. 1.

Greensburgh Bonds (Annexed).

Table listing annexed Greensburgh bonds for White Plains Union Free School District No. 1.

BOND, DEBT Apr 1915.

Table listing bond and debt for White Plains, Town.

WHITE PLAINS, TOWN.

This village is in Wayne County. Inc. 1873. Pop'n 1915, 1,346.

WOLCOTT.

This village is in Wayne County. Inc. 1873. Pop'n 1915, 1,346.

Water-Works Bonds.

Table listing water-works bonds for Wolcott.

WYOMING COUNTY.

Warsaw is the county seat.

Highway Bonds.

Table listing highway bonds for Wyoming County.

Fire Department Bonds.

Table listing fire department bonds for Wyoming County.

City-Hall Bonds.

Table listing city-hall bonds for Wyoming County.

Hospital Bonds.

Table listing hospital bonds for Wyoming County.

Certificates of Indebtedness.

Table listing certificates of indebtedness for Wyoming County.

Local Improvement Bonds.

Table listing local improvement bonds for Wyoming County.

Assessment Bonds.

Table listing assessment bonds for Wyoming County.

Revenue Bonds.

Table listing revenue bonds for Wyoming County.

Table listing various bonds for Wyoming County.

Public-Building Bonds.

Table listing public building bonds for Wyoming County.

Public-Park Bonds.

Table listing public park bonds for Wyoming County.

Water Bonds.

Table listing water bonds for Wyoming County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Wyoming County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Wyoming County.

Water Bonds.

Table listing water bonds for Wyoming County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Wyoming County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Wyoming County.

Water Bonds.

Table listing water bonds for Wyoming County.

Public-Building & Dock Bonds.

Table listing public building and dock bonds for Wyoming County.

Police & Fire Bureau Equipment Bonds.

Table listing police and fire bureau equipment bonds for Wyoming County.

RECAPITULATION OF DEBT OCT. 1 1916.

Summary of debt for Wyoming County as of Oct 1 1916.

Total Oct. 1 '16.

Total bonded debt and taxes for Wyoming County as of Oct 1 1916.

Deductions.

Summary of deductions from Wyoming County debt.

Debt to be counted in ascertaining the power to become further indebted.

Summary of debt to be counted in ascertaining the power to become further indebted.

YONKERS (Continued).
 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 \$9,300,000, including water works valued at \$9,560,000.
ASSESSED VALUATION.—The city's assessed valuation has been:

	1916.	1915.
Real estate	120,535,865	114,030,686
Personal	2,333,509	2,700,700
Total	122,869,375	116,731,386
Average rate (per \$1,000)	28.5825	27.7165

YORKVILLE.
 This village is in Oneida County. Inc. 1902. Population 1915, 1,086.
Sewer Bonds.
 4.35¢ 11 A-O \$21,000 Apr 15 '17-'37
 's '14 2,500
 4.90¢ 15A-O 6,000 Apr 1 '18-'27
Street Bonds.
 4.35¢ 11 A-O \$10,500 Apr 15 '17-'37
 's '14 3,800
TOTAL DEBT Apr 1 1915 \$43,300
 Assessed valuation 1914 467.89
 (Assess. abt. 2-3 act. val.)

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in New York State which are not represented among the foregoing detailed reports. We add in each case the population from the U. S. Census of 1910.

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1915.
Adams (V), Jefferson County	\$35,500	None	\$569,670	\$19.80	1,571
Alexandria Bay (V), Jeff'n Co.	41,360	None	1,220,768	\$14.00	2,062
Alfred (V), Allegany County	27,000	1,200	230,728	\$15.00	677
Altamont (V), Albany Co.	31,800	None	None	None	805
Angelica (V), Allegany Co.	425,000	None	None	None	1,138
Arcadia (T), Wayne County	58,000	None	5,442,593	\$12.23	8,184
Arcadia Un. F. S. D. No. 2, Wayne County	48,500	None	3,742,690	\$9.96	None
Avon Union Free S. D. No. 1	38,000	None	1,190,280	\$8.00	None
Babylon (V), Suffolk County	25,000	None	2,460,238	\$11.30	3,100
Ballston Spa Un. Fr. S. D. No. 1	58,000	None	1,887,818	\$14.50	None
Barker (V), Niagara County	30,000	1,000	222,491	None	550
Batavia Union Free S. D. No. 2	27,000	None	1,499,074	\$5.16	None
Bedford (T) Un. Fr. S. D. No. 10	44,000	None	670,749	None	1,477
Belfast (T), Allegany County	31,500	None	706,381	\$14.50	None
Belfast (T) Un. Fr. S. D. No. 1	32,500	None	1,090,412	\$19.00	1,495
Big Flats (T), Chemung Co.	30,000	None	1,277,967	\$13.50	940
Blasdell (V), Erie County	46,000	None	379,774	\$10.70	1,260
Bolvine (V), Allegany Co.	43,000	None	674,867	\$11.00	1,909
Bronxville (V), Oneida Co.	80,400	None	809,323	\$13.00	None
Bronville Un. Fr. S. D. No. 1	34,000	None	1,186,992	\$7.16	1,402
Brewster (V), Putnam County	48,000	None	783,765	\$14.30	2,181
Camden (V), Oneida County	50,500	None	888,280	\$11.42	None
Camillus Un. Fr. S. D. No. 9	37,000	None	602,763	\$15.80	None
Canisteo Un. Fr. S. D. No. 1	32,000	None	1,483,530	\$11.60	None
Canton Un. Fr. S. D. No. 1	26,600	None	664,509	\$9.25	962
Castile (V), Wyoming County	62,000	None	2,581,980	\$9.90	1,276
Catskill Union Free S. D. No. 1	31,000	None	400,690	\$8.85	None
Cattaraugus (V), Cattaraugus Co.	28,000	None	449,845	\$12.00	1,279
Centerville (V), Allegany Co.	45,000	None	448,945	\$12.00	1,279
Champlain (V), Clinton Co.	32,500	None	1,159,600	None	2,634
Chautauqua (T), U. F. S. D. 3	430,000	None	2,157,761	\$13.05	None
Cheektowaga Un. F. S. D. No. 7	48,000	None	407,999	\$16.00	None
Cherry Valley S. D. 1, Otsego Co.	27,000	None	686,680	\$10.00	1,284
Clinton (V), Oneida County	39,150	10,000	1,633,710	\$8.07	3,103
Cohocton (T), Steuben County	28,000	None	1,206,800	\$8.60	935
Cold Spring (V), Putnam Co.	87,000	None	1,159,600	None	2,634
Cooperstown (V)	30,500	None	2,153,607	\$8.40	2,415
Cooperstown Un. Fr. S. D. No. 1	40,000	None	804,845	\$19.80	30,074
Cortland (V), Cortland County	64,000	31,800	365,510	\$7.42	30,074
Cortland (T), Westch'r Co.	33,200	None	119,057,070	None	22,790
Coxsackie (V), Greene County	39,000	None	1,199,358	\$8.60	2,309
Croghan (V), Lewis County	27,000	None	1,141,670	\$11.00	1,645
Cuba Union Free S. D. No. 1	57,100	1,250	881,500	23.99	1,713
Cuba (V), Allegany County	49,600	1,400	425,000	18.25	1,267
Dayton Un. Fr. S. D. No. 8	27,000	None	808,450	14.00	None
Debt (V), Delaware County	32,000	None	1,870,000	\$17.00	None
De Huyler (T), Madison Co.	36,000	None	1,928,967	\$12.02	None
Eastchester Un. Fr. S. D. No. 1	49,000	None	1,942,181	\$12.17	None
Eastchester Un. Fr. S. D. No. 2	47,000	None	1,550,000	\$9.00	None
East Hamburg Un. F. S. D. 1	57,000	None	533,395	\$16.71	None
Easthampton (V) Un. F. S. D. No. 5	36,000	None	639,522	\$31.70	3,073
Elizabeth Union Fr. S. D. No. 1	29,000	None	191,297	20.73	None
Ellenville (V), Ulster County	29,500	None	2,066,760	\$12.00	5,581
Ellicott Un. Fr. S. D. No. 2	42,500	None	18,761,195	\$9.62	32,461
Endicott (V.), Broome Co.	71,000	None	956,560	\$10.96	2,342
Essex County	50,000	None	480,000	\$10.00	1,856
Falconer (V), Chautauqua Co.	60,000	None	600,078	14.26	1,779
Farmingdale (V.), Nassau Co.	31,200	None	2,092,512	\$13.74	5,731
Fayetteville (V), Onondaga Co.	43,500	6,651	1,049,547	\$15.83	2,065
Fort Edward (V), Wash'n Co.	30,000	None	622,055	\$10.93	1,199
Franklinville (V.), Cattaraugus County	92,000	None	12,042,000	13.92	5,498
Friendship (V.), Allegany Co.	44,600	None	5,878,441	None	10,794
Gates S. D. No. 3, Monroe Co.	39,700	None	66,393,973	66.50	None
Gates (T), Monroe County	430,000	25,000	8,614,775	\$9.27	10,794
Great Neck Sch. Dist. No. 7	95,600	None	5,784,730	7.03	None
Greece (T), Monroe County	64,275	25,000	6,649,091	\$5.11	None
Greenburgh (T) Un. Fr. Sch. Dist. No. 4	96,000	None	2,183,741	None	3,735
Greenburgh (T) Un. Fr. S. D. No. 3	56,000	None	1,989,169	\$8.30	None
Greenburgh (T) Un. Fr. Sch. Dist. No. 5	68,000	None	2,294,396	None	2,315
Greenport (V), Suffolk County	37,750	None	1,098,896	\$32.22	1,445
Greenwich (T), Wash'n Co.	33,500	None	587,160	\$16.27	None
Greenwich (V), Washing'n Co	40,500	None	3,265,184	\$5.96	1,337
Groton (V), Tompkins Co.	47,500	None	489,460	\$25.90	1,586
Hamburg (T), Un. Fr. S. D. No. 8	41,400	None	861,301	7.50	None
Hamden (V), Delaware County	43,000	None	32,490,225	\$11.25	None
Hamilton (V), Madison Co.	69,500	None	6,771,680	8.17	None
Haverstraw Un. F. S. No. 1, Rockland County	41,250	2,000	7,551,380	\$12.89	None
Hempstead Com. S. D. No. 28	95,159	None	7,866,330	\$12.22	1,258
Hilton (V), Monroe County	55,300	None	7,575,800	\$8.64	4,603
Honeoye Falls, Monroe Co.	47,000	None	5,271,110	9.90	17,568
Hornellville Sch. Dist. No. 7	34,900	None	85,679,100	5.20	None
Irondequoit (T), Monroe Co.	62,750	None	2,236,048	\$13.03	702
Islip (T), Suffolk Co.	430,000	None	775,430	10.00	25,947
Islip Un. Fr. Sch. Dist. No. 1	35,000	None	1,764,843	\$17.00	None
Kenmore Un. Fr. S. D. No. 1	84,500	None	3,332,293	\$17.00	2,395
Lakewood (V), Chautauqua Co.	29,500	2,000	1,927,912	\$20.00	1,307
Lewis County	90,268	None	1,461,287	\$14.17	38,427
Lewiston (V.), Niagara Co.	39,000	None	30,428,352	None	11,800
Liberty (V), Sullivan Co.	39,500	None	383,000	\$16.80	None
Little Valley (V) Cattaraugus Co	38,160	None	673,069	\$21.72	991
Livingston County	47,250	None	943,750	\$12.62	709
Manchester Un. Fr. S. D. 8	35,000	None	1,222,098	\$11.60	4,614
Manlius Un. Fr. S. D. No. 7	38,333	None	667,375	12.00	1,201
Marbleton (V), Delaware County	32,000	None	519,000	\$20.30	1,474
Massena (V), St. Lawrence Co.	33,000	None	1,211,815	\$11.50	2,318
Mayville (V), Chautauqua Co.	32,450	None	450,739	\$5.72	None
Mexico (V), Oswego County	52,000	None	724,943	\$13.80	None
Mineola (V), Nassau County	51,000	None	944,000	None	None
Minoa Un. Fr. S. D. No. 2	34,000	None	2,092,903	None	None
Monroe Un. Fr. Sch. Dist. No. 1	40,625	None	3,208,382	None	2,285
Monroe Un. Fr. S. D. No. 4	45,000	None	4770,212	19.41	2,285
Moriah Un. F. S. D. 1, Essex Co.	50,000	None	636,212	\$25.00	1,230
Mt. Pleasant S. D. No. 1	28,550	None	None	None	None
Naples (T), Ontario County	35,000	None	None	None	None
Nelson (T), Madison County	34,000	None	None	None	None

Place—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1915.
New Hartford (T), Oneida Co.	50,000	None	\$3,000,000	None	7,864
New Hartford S. D. No. 8	47,000	None	1,733,547	\$10.16	None
New Hartford U. F. S. D. No. 1	45,000	None	1,263,762	\$9.39+	None
New Lebanon (T), Columbia Co.	33,000	None	1,527,527	\$2.90	1,869
New Paltz (V), Ulster County	57,500	1,700	659,267	None	1,261
Niagara (T), Common S. D. 5	25,000	None	1,070,069	\$12.15	2,667
Niskayuna (T), Schenectady Co.	27,000	None	\$1,643,937	\$10.67	2,667
No. Danville U. F. S. D. No. 1	28,000	None	2,060,433	None	None
North Elba (T), Essex County	57,000	None	2,433,175	\$20.70	3,933
Norwich, Chenango Co.	219,462	41,641	3,293,780	None	2,783
Oakfield (V), Genesee County	35,000	None	4,434,055	\$11.10	1,307
Oriskany (V), Oneida Co.	40,000	None	582,632	None	None
Oriskany Falls (V.), Oneida Co.	36,800	None	4,343,398	\$14.00	973
Jwego (V), Tloga County	62,500	None	\$2,926,413	\$17.12+	4,570
Oyster Bay Sch. Dist. No. 4	425,000	None	None	None	None
Painted Post (V), Steuben Co.	42,675	None	660,620	\$15.60	1,310
Palmyra (V), Wayne Co.	32,000	None	1,563,741	\$10.80	2,469
Patchogue (V), Suffolk Co.	61,500	None	43,499,971	10.00	4,506
Pawling (V), Dutchess Co.	30,000	None	558,500	\$10.63	1,050
Penn Yan School District	51,000	None	2,861,808	\$9.09	None
Phelps (V), Ontario County	60,000	None	471,377	\$14.00	1,375
Philadelphia (V), Jefferson Co.	38,000	None	431,115	\$8.20	847
Phillmont (V), Columbia Co.	37,000	None	1,778,745	\$6.49	2,060
Port Dickinson (V), Broome Co.	43,000	None	443,000	None	583
Port Henry (V), Essex County	40,700	None	2,749,380	\$17.94	2,584
Rampao U. F. S. No. 7	435,000	None	None	None	None
Ravena (V), Albany County	52,500	None	649,675	\$6.20	1,700
Red Creek (V), Wayne Co.	64,500	None	1,934,937	\$17.82	2,688
Red Hook (V), Dutchess Co.	30,000	None	519,010	\$10.00	923
Richfield Spgs. (V), Otsego Co.	39,500	None	750,425	None	1,623
Rotterdam & Niskayuna Un. Free Sch. Dist. No. 12	53,700	None	458,885	\$11.85	None
Saratoga (T), Saratoga Co.	73,000	None	1,500,000	19.60	3,814
Saugerties (V), Ulster Co.	426,000	None	None	None	4,490
Schoharie County	52,360	None	None	None	23,095
Schoharie (V), Schoharie Co.	25,200	None	1,404,604	\$7.80	1,124
Schroepnell (T), Oswego Co.	39,000	None	1,194,300	\$15.40	3,140
Schuylerville (V), Saratoga Co.	39,000	None	478,341	\$18.00	1,711
Sharon Spgs. (V), Schoharie Co.	38,280	None	520,563	\$11.70	631
Sherburne (V), Chenango Co.	41,000	2,000	1,461,215	\$11.00	1,016
Sherman Un. Fr. S. D. No. 5	39,500	None	1,533,098	\$10.00	None
Shortsville (V), Ontario Co.	25,200	None	460,957	\$11.81+	1,228
Silver Spgs. (V), Wyoming Co.	34,500	None	487,305		

POPULATION OF STATE.—Population has been as follows:

1915	2,844,342	1880	1,131,116	1830	320,823
1910	2,537,197	1870	905,046	1820	277,575
1905	2,144,134	1860	672,035	1810	245,562
1900	1,883,069	1850	489,555	1800	211,149
1890	1,444,933	1840	373,306	1790	184,139

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 due to the State, and to discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrevocable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (3th 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.

On Nov. 2 1915 the voters decided against the question of issuing \$1,000,000 bonds for the purchase of what is known as the "Wharton Tract" in Atlantic and Burlington counties. P. L. 1915, p. 1825. It was originally intended to issue these bonds in the name of the State Water Supply Commission, with the 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. See "Chronicle" of March 6 1915, page 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 discuss 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 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 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.

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 as 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 law in order to know how it is governed. These referendum charters, as they may be called, frequently contain 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. Cities 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. Townships are governed by the General Township Law of 1899, Comp. Stat. of 1910, p. 5507. 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.

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 only applies to municipalities accepting it at an election. 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 and Elizabeth, it has been rejected by them.

The Act of March 26 1896, appearing in Comp. Stat., p. 3462, provided that thereafter no borough or village should be incorporated except by special Act of the Legislature, rather than by referendum proceedings under general laws. The same policy has been pursued as to all municipalities since that date, except towns. When the Legislature desires to incorporate a township, borough or village, it now does so by special Act, and the 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, therefore which takes effect without acceptance by the voters or governing body of the city. Therefore, when the Legislature incorporates a new city, as it cannot by the Act of incorporation provide for its government, but can only fix its name and boundaries, the new city would be without any frame of government unless it should proceed to accept one of the general referendum charters. Cities under 12,000 population are governed by the Act of March 24 1897, Comp. Stat. of 1910, p. 1297, unless they have a special charter or have adopted a referendum charter. This is the course generally pursued, and frequently the Legislature has simultaneously incorporated a new city and passed a new referendum charter ostensibly for all cities, but which was intended to be, and was,

accepted only by the new city. The effect of this is practically the same as if a special charter had been passed for the new city.

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 acting at an election have a small board elected at large, consisting of 7, 5 or 3 members, according to population. P. L. 1912, p. 228, is a similar referendum Act applicable only to counties of the first class (population 200,000).

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 Gov't. 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 townships of Hoboken, Union, 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. A supplement to the School Law, P. L. 1911, p. 512, prohibits the issuance of school bonds except after public sale on 10 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 in the order of the custodian of school moneys, who is the Treasurer of the city, town, township or borough, as the case may be.

GENERAL BOND ACT.—The most important law relating to municipal indebtedness is Chapter 22, Laws of 1916, published in full in the "Chronicle" of April 15 1916. This Act amends and recodes the incurrence of all indebtedness of counties, cities, boroughs, villages, towns, townships and improvement commissions, except indebtedness incurred for school purposes or in anticipation of taxes or under laws enacted after March 10 1916, or incurred before July 1 1916 under prior laws. It supersedes all prior legislation on the same subject matters, except legislation concerning registration and transfer of bonds. The provisions relating to maturity of bonds do not, however, prevent the issuing of bonds maturing in conformity with the order of the custodian of school moneys, who is the Treasurer of the city, town, township or borough, as the case may be.

Power to Issue Bonds and Notes.—Power is given to issue bonds to raise money for any purpose for which the municipality is authorized or required by law to spend money, except for current expenses or to fund debts incurred after March 22 1916 for current expenses, or to refund any bonds issued after that date. Power is also given to issue "temporary improvement" notes or bonds to temporarily finance any purposes for which bonds may be issued under the Act. Such temporary obligations may run not longer than a year and may be renewed within six years after the purpose for which they are issued has been carried out.

Serial Bonds.—All bonds, except for refunding, must mature in annual installments beginning not more than two years after the date of the issue, and no installment can be more than 50% greater than the smallest prior installment. Refunding bonds must mature in substantially equal annual installments, beginning the first year after their date.

Maximum Term of Bonds.—Bonds must mature (a) within 50 years after their date, (b) also within the probable period of usefulness of the improvement or property for which they are issued, to be determined by the bond ordinance or resolution, (c) also within the periods specified in the Act as the maximum terms of various classes of bonds (ranging from 5 to 50 years, according to the purpose of the issue), or, if issued to fund indebtedness incurred before March 22 1916 for purposes which cannot be ascertained, within 15 years, or, if for refunding, within 20 years.

Sale of Bonds.—Bonds must be sold at not less than par. If the amount of the issue exceeds \$10,000, they must be sold at public sale unless sold within 30 days after a public sale at which no bids are received, or unless the sale is to the municipal sinking fund. Only such an amount of bonds can be sold as will produce a sum less than \$1,000 in excess of the amount of money necessary to be raised.

Debt Limit.—Before the passage of any ordinance or resolution authorizing the letting of a contract for an improvement or property for which bonds may be issued, the chief financial officer of the municipality must file with the municipal clerk a sworn statement showing (a) its gross debts, other than for current expenses; (b) certain assets and certain classes of debts which are to be deducted in computing the net debt (and these include bonds for schools and self-sustaining utilities, in each case to the extent of 3% of the average assessed value mentioned below); (c) the net debt, which is the difference between the total amounts of the last two items; (d) the three last preceding assessed valuations of real property and the average thereof; and (e) the percentage which the net debt bears to such average assessed valuation.

The bonds cannot be issued or the contract made if the net debt as shown by such statement will be thereby made to exceed 2% in the case of a county and 7% in the case of other municipalities, of such average assessed valuation; but it is provided that if a county, on March 22 1916, is within 1% or any other municipality is within 3% of its limit of debt incurring capacity, the county may increase its debt to the extent of 1% and the municipality to the extent of 2% of the average assessed valuation of real property for the three years next preceding March 22 1916.

Procedure for Issuing Bonds.—In boroughs and townships bonds cannot be issued without a vote of the people if protests against the issue are filed by one-third of the governing body or by taxpayers representing 10% of the assessed valuation of property. In other municipalities no election is provided for.

The Act of March 29 1887, P. L. 1887, p. 67, o. Comp. Stat. of 1910, p. 2676, 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.

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. There were no amendments in 1915. 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 issue bonds for the payment of any such debt of such company, or in the bonds of any railway terminal or dock company of this State, secured by first mortgage on terminal or dock property fronting on the Hudson River and having an assessed value for the purpose of taxation in excess of the amount of the entire issue of bonds, and used and occupied as a dock or terminal by any railroad company now operating in this State.

VII. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount loaned thereon, but not to exceed 80% of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than 30% of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, and two members of which committee shall certify in writing to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the bank;

VIII. In real estate strictly in accordance with the following provisions: (a) A plot whereon is erected, or may be erected, a building or buildings requisite for the convenient transaction of its business, and from portions of which not required for its own use a revenue may be derived; the costs of such building or buildings and lot shall in no case exceed 50% of the net surplus of such bank except with the written approval of the Commissioner of Banking and Insurance; provided, the limitations as to the cost of such lot and building contained in this subdivision shall not apply to or affect any such investment heretofore made by a savings bank organized under a special charter;

(b) Such as shall have been purchased or acquired by it at sales upon the foreclosure of mortgages owned by such corporation, or upon judgments or decrees obtained or rendered for 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 sale 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. 3844, printed in full in "Chronicle" of Nov. 23 1907, p. 1352. In 1913 the Legislature passed an Act (Chapter 247), giving executors, administrators or trustees authority to make investments in any securities in which savings banks of New Jersey may invest their funds.

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

ACQUACKANONK TOWNSHIP.

This township (incorp. in 1693) is in Passaic Co. Pop'n 15, 20,823. Municipal Bldg. Bonds. 43s'15 F-A \$30,000...Feb 1 1945 Funding (Trunk Sewer). 43s'15 F-A \$131,000...Feb 1 1945 BOND. DEBT May 16 '16 \$161,000 Assess. val. '15, real estate \$12,417,125 Assess. val. '15, personal, 2,027,281 Tax rate (per \$1,000) 1915...15.30

ACQUACKANONK TOWNSHIP SCHOOL DISTRICT.

This district is in Passaic County. Incorporated about 1890. School Bonds. 43s'03 J-J \$5,400...1917-1924 43s'05 A-O 3,000...1917-1922 43s'06 M-N 43,500...June 1 17-'45 43s'07 M-N 20,900...May 1 17-'35 43s'10 M-N \$115,800...May 1 17-'44 5s'08 J-J \$25,000...July 1 1917-44 43s'11 M-N \$7,000...1917-1924 43s'12 M-N \$61,500...May 1 23-'52 43s'14 M-N 95,000...1926-1944 BOND. DEBT May 1 '16...\$409,700 Assess. val. Real estate...12,417,125 1915...Total...14,444,406 (Assessment about 70% actual value) School tax (per \$1,000) 1915...\$5.46 x INT. at Citizens' Trust Co. of Paterson; others at First Nat. Bank of Paterson.

ASBURY PARK.

This city is in Monmouth County, Incorp. as city in 1897. Commission govt. adopted Dec. 8 1914. Funding Bonds. 5s'13 J-J \$122,000...Dec 1 1918 Fire Bonds. 4s'04 J-D \$10,000...June 1 1934 43s'09 M-N 15,000...1944 Beach Bonds. 4s'04 O-S \$250,000...Apr 1 1933 43s'07 J-J 150,000...July 1 1947 43s'11 J-J 150,000...Jan 1 1951 Water Bonds. 5s'04 J-J \$10,000...June 1 1917 5s'04 J-D 50,000...June 1 1924 5s'04 J-J 48,000...Jan 1 1927 4s'04 J-J 22,000...Jan 1 1928 43s'06 A-O 22,000...Apr 1 1936 43s'14 M-S 50,000...Sept 1 1944 43s'15 J-J 58,000...July 1 1945 School Bonds (City's Portion). 5s'04 J-D \$51,000...June 20 17-'43 43s'07 J-D 100,000...1943 43s'13 J-J 175,000...Jan 1 1943

Library Bonds.

4s'05 M-N \$18,000...Nov 1 1931 Sewer Bonds. 4s'05 A-O \$30,000...Apr 1 1933 43s'07 M-S 50,000...Sept 1 1945 43s'07 J-J 75,000...July 1 1942 43s'09 M-N 35,000...1944 43s'12 J-J 75,000...July 1 1947 BOND. DEBT Apr 8 1916 \$1,686,000 Water debt (included)...202,000 Floating debt...232,000 Sinking funds...201,590 Value city property 1915...1,577,082 Assessed valuation 1915...13,941,284 Total tax (per \$1,000) 1915...\$29.20 Popula'n 1910, 10,150; 1915, 10,910 INT. payable at Treasurer's office.

ATLANTIC CITY.

This city is in Atlantic County, Incorporated March 3 1854. New charter adopted Apr. 3 1904. Commission govt. accepted May 14 1912. City-Hall Bonds. 4s'00 F-A \$20,000...Aug 1 1930 4s'09 J-J \$20,000...Jan 1 1944 43s'13 J-J \$6,000...Jan 1 1933 Public-Library Bonds. 4s'03 M-S \$30,000...Jan 1 1938 4s'05 J-J \$1,000...Jan 1 1917 Water Bonds. 5s'04 J-D \$701,000...June 1 1925 43s'09 M-S 100,000...Mch 1 1926 43s'09 J-J 12,000...July 1 1917 4s'00 J-J \$200,000...July 1 1930 4s'01 J-J \$70,000...July 1 1931 4s'02 J-J \$15,000...July 1 1932 4s'03 J-J \$75,000...Jan 1 1933 4s'04 J-J \$35,000...Jan 1 1934 43s'09 J-J \$300,000...July 1 1941 43s'10 J-J 275,000...Mch 1 1945 43s'11 J-J 75,000...Jan 1 1946 43s'12 J-J 100,000...Jan 1 1947 43s'13 J-J 214,000...Jan 1 1943 43s'14 J-J \$367,000...Mch 1 1944 43s'14 J-J \$200,000...July 1 1944 43s'15 J-J 43,000...July 1 1935 Mt. Vernon Avenue Bonds. 43s'08 J-J \$15,000...Jan 1 1918 Bellevue Avenue Bonds. 43s'09 J-J \$9,000...July 1 1920 Albany Avenue Bonds. 43s'09 J-J \$100,000...July 1 1944 Crematory Bonds. 43s'08 J-J \$40,000...July 1 1918 43s'09 J-J \$10,000...Jan 1 1920 4s'01 J-J \$32,000...Jan 1 1921

Paving Bonds.

4s'09 M-N \$71,000...Nov 1 1919 4s'01 A-O \$135,000...Oct 1 1921 4s'02 A-O \$15,000...Oct 1 1922 43s'04 M-N \$195,000...May 1 1924 4s'05 J-D \$130,000...June 1 1925 4s'06 J-A \$0,000...Apr 1 1926 43s'07 J-J \$250,000...Jan 1 1927 4s'08 J-J 15,000...Oct 1 1926 43s'08 J-J \$55,000...Jan 1 1928 43s'08 J-J \$70,000...July 1 1928 4s'09 J-J 65,000...Jan 1 1929 43s'09 J-J \$212,000...July 1 1944 43s'10 J-J \$135,000...July 1 1945 43s'11 J-J \$70,000...Jan 1 1946 43s'12 J-J \$7,000...Jan 1 1921 43s'13 J-J \$35,000...Jan 1 1947 43s'13 J-J \$5,000...Jan 1 1938 43s'13 J-J \$12,000...July 1 1929 43s'13 J-J \$200,000...July 1 1938 43s'14 J-J \$205,000...July 1 1933 43s'14 J-J \$32,000...Jan 1 1934

Atlantic Ave. Improv't Bonds.

43s'07 A-O \$44,000...Oct 1 1937

Hospital Bonds.

43s'07 M-S \$30,000...Sept 1 1936 43s'07 M-S \$70,000...Sept 1 1937 43s'09 M-S \$5,000...Sept 1 1939

Drainage Bonds.

43s'09 J-J \$100,000...July 1 1937 43s'11 J-J 250,000...Jan 1 1941 43s'11 J-J 600,000...Jan 1 1941 43s'13 J-J \$350,000...Mch 1 1943 43s'15 J-J \$100,000...Jan 1 1945

Conduit Bonds.

4s'06 M-N \$30,000...May 1 1936 43s'12 J-J 15,000...Jan 1 1947 43s'13 J-J 16,000...Jan 1 1935

Harbor Impt. Bonds.

43s'08 J-J \$15,000...Jan 1 1940

Sewer Bonds.

5s'13 M-S \$2,000...1916-1940

City-Improvement Bonds.

43s'08 M-S \$5,000...Apr 1 1918 4s'01 M-N \$24,000...May 1 1921 4s'05 A-O \$55,000...Apr 1 1925 43s'08 J-J \$55,000...Jan 1 1928 43s'11 J-J 75,000...Jan 1 1931 43s'12 J-J 20,000...Jan 1 1932 43s'13 J-J 6,000...Jan 1 1933 43s'14 J-J 47,000...Jan 1 1934

Park Bonds.

43s'09 J-J \$100,000...July 1 1929 43s'08 J-J \$60,000...July 1 1943 43s'10 J-J \$175,000...Jan 1 1945 43s'10 J-J \$102,000...Jan 1 1945 4s'11 J-J \$173,000...Jan 1 1940 43s'14 J-J \$28,000...Jan 1 1949 43s'14 J-J \$71,000...July 1 1944

Fire-Department Bonds.

4s'02 J-J \$33,000...July 1 1932 43s'07 J-J \$25,000...Jan 1 1937 4s'08 J-J \$125,000...July 1 1926 4s'09 J-J \$28,000...Jan 1 1944 43s'10 J-J \$55,000...Jan 1 1945 43s'13 J-J \$20,000...Jan 1 1943 43s'14 J-J \$40,000...Jan 1 1948

Ventnor Ave. Bonds.

43s'14 J-J \$51,000...Jan 1 1944

Texas Avenue Bonds.

43s'08 J-J \$40,000...July 1 1938

Massachusetts Avenue Bonds.

43s'08 J-J \$30,000...July 1 1928

Michigan Avenue Bonds.

4s'09 J-J \$7,000...Oct 1 1936

Plaza Place Bonds.

43s'11 J-J \$6,000...July 1 1921

Lighting Standard Bonds.

43s'11 J-J \$37,000...July 1 1945 43s'12 J-J 10,000...July 1 1934

BOND. DEBT Apr 10 '16 \$9,012,000

Sinking fund...3,025,163

Water Debt (incl. 5 '16)...5,986,837

Water debt (incl. 5 '16)...2,842,000

School debt (see below)...

(not included above)...1,442,000

Total assessed val. 1915...93,061,590

Tax rate (per \$1,000) 1915...\$20.27

Popula'n 1910, 46,150; 1915, 51,667

Summer population (est.)...300,000

INT. on bonds marked (*) at Hanover Nat. Bank, 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.

33s'08 M-S \$80,000...Mch 1 17-'24 4s'04 J-J 30,000...July 1 17-'22 4s'05 J-J 102,000...July 1 25-'31 4s'06 J-J 65,000...July 1 31-'35 4s'06 J-J 16,000...July 1 1939 43s'07 J-J 70,000...July 1 1937 43s'08 J-J 150,000...July 1 35-'42 43s'09 J-J 120,000...July 1 1943 43s'10 J-J 139,000...July 1 1945 43s'11 J-J 170,000...Jan 1 1946 43s'12 J-J 245,000...July 1 1947 43s'13 J-J 90,000...Jan 1 1948 43s'14 J-J 15,000...Jan 1 1945 43s'15 J-J 135,000...Jan 1 1945 BOND. DEBT Apr 10 '16 \$1,442,000

INT. on 43s due in 1937 and 43s due 1938-1942 at Hanover Nat. Bk., N. Y.; on 43s due 1943 at Nat. Park Bank, N. Y.; on other bonds in Atlantic City.

ATLANTIC HIGHLANDS.

This borough is in Monmouth Co. Inc. 1887; reinc. Sept. 15 1891.

Sewer Extension Bonds.

5s'15 M-S \$24,000...Sept 1 17-'40

Refunding Water Bonds.

43s'03 J-J \$30,000...July 1 1928

Refunding Sewer Bonds.

4s'06 J-J \$39,000...July 1 1928

Water-Works Bonds.

5s'06 J-J \$6,000...Apr 10 1921

Refunding Light Bonds.

43s'06 J-J \$15,000...May 10 1926

Funding Bonds.

5s'04 J-J \$8,000...Jan 1 17-'22 5s'12 J-J 5,500...Jan 1 17-'23

BOND. DEBT Oct 31 '16 \$150,500

Sinking fund...7,574

Floating debt...19,500

Assess. val. 16 (abt. 1/2 act.) 2,499,998

Tax rate (per \$1,000) 1916...\$23.20

Population 1910, 1,645; 1915, 1,771

INTEREST payable in New York.

BAYONE.

This city is in Hudson County, Incorporated as a city 1869. Commission govt. adopted Mar. 9 1915.

Road Refunding Bonds.

43s'03 J-J \$58,900...Jan 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'05 J-J \$33,000...Jan 1 1925

Water Bonds.

43s'02 J-J \$15,000...Dec 1 1922 4s'08 J-J 10,000...Jan 1 1928 43s'02 J-J 18,000...Jan 1 1932 43s'03 J-J 44,000...July 1 1923

Police-Headquarters Bonds.

4s'05 J-J \$38,000...July 1 1925

School Bonds.

43s'07 J-J \$9,000...May 1 1917 43s'08 J-J 100,000...Mch 1 1918 4s'09 J-J 6,000...Sept 1 1919 4s'10 J-J 12,000...July 2 1920 4s'11 J-J 9,000...Apr 1 1922 4s'12 J-J 7,500...Aug 18 1922 43s'03 J-J 100,000...Mch 2 1933 4s'05 J-J 6,750...Mch 1 1935 43s'07 J-J 49,400...Jan 1 1922 5s'08 J-J 10,000...Jan 1 1928 5s'08 J-J 160,000...Apr 1 1928 5s'08 M-N 265,000...Nov 1 1928 5s'08 J-J 12,000...July 1 1928 43s'09 J-J 60,500...Sept 1 1929 4s'10 J-J 7,500...Jan 1 1939 43s'10 J-J 295,000...July 1 1939 43s'11 J-J 56,000...July 1 1931 43s'11 J-J 8,500...Dec 15 1931 4s'12 J-J 5,000...Dec 15 1932 43s'13 J-J 338,000...Jan 1 1933 43s'14 J-J 107,000...Feb 1 1934 43s'15 25,000...Sept 1 1935

Track Elevation Bonds.

43s'03 J-D \$7,000...Dec 1 1923

City-Hall Bonds.

4s'11 J-J \$38,000...Jan 1 1931

Public Bldg. Repair Bonds.

5s'16 15,000...Feb 1 1921

Paving Bonds.

4s'07 J-J \$17,000...Jan 1 1917 5s'10 J-J 234,000...July 1 1930 4s'13 J-J 2,992 17, Sep 10 1917

Fire-Department Bonds.

4s'08 J-J \$8,000...Jan 1 1918 4s'08 M-N 10,000...Nov 1 1918 4s'09 M-S 8,000...Sept 1 1919 4s'10 M-S 20,000...Sept 1 1920 4s'13 J-J 12,900...Feb 20 1918

Refunding Assessment Bonds.

5s'08 J-J \$50,000...Mch 1 1918 5s'08 J-J 40,000...Mch 1 1918 5s'09 J-J 53,000...Jan 1 1919 5s'09 J-J 68,000...July 1 1919

Floating Debt Bonds.

4s'08 J-J \$197,000...Jan 1 1928 43s'11 J-D 218,000...June 1 1931

Tax Bonds.

5s'08 J-J \$275,000...July 1 1928

Park Bonds.

4s'07 M-N \$24,500...May 1 1927 4s'13 J-J 2,500...Feb 15 1923

Street-Improvement Bonds.

43s'09 J-J \$155,000...May 1 1929 5s'08 J-J 183,000...Jan 1 1928 43s'11 J-D 236,000...June 1 1921 4s'12 M-S 6,000...Mch 1 1922

BOND. DEBT Oct 7 '16 \$3,778,542

Twp. bonds (on demand)...500

Cash on hand...401,775

Assess. val. real est. 1916 51,542,823

Assess. val. personal, 1916 13,246,350

Total assessed val. 1916 64,789,173

Total tax (per \$1,000) 1916...\$23.16

Popula'n 1910, 55,548; 1915, 64,461

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. Pop'n 1915, 11,996.

Funding Bonds.

5s'14 F-A \$90,000

BELLEVILLE SCHOOL DIST.
 4 1/2 M-N \$11,000.00 1917-1927
 4 1/2 F-A 3,500.00 1920-1923
 4 1/2 A-O 2,500.00 1924-1926
 4 1/2 J-D 8,000.00 1917-1926
 4 1/2 J 16,500.00 1917-1932
 4 1/2 A-O 45,000.00 1923-1944
 4 1/2 J-J 24,000.00 1931-1943
 4 1/2 13 J-J 80,000.00 Jan 15 '27-'42
 5s M-N 120,000.00 Nov 1 '27-'44
 5s 16 J-J 2,000.00 July 1 1930
 39,000.00 July 1 '31-'43
BOND, DEBT June 1916 \$316,400
 Assessed val. '16 (4% act.) 7,873,675
 School tax (per \$1,000) 1916 \$6.00
 INT. at 1st Nat. Bk., Belleville.

BELEMAR.
 This borough is in Monmouth County, Incorp. in 1885.
Fire-Engine Bonds.
 5s '07 A-O \$4,500.00 1937
Sever Bonds.
 8c '11 J-D \$12,600.00 1941
 5s '13 J-J 36,000.00 July 1 1943
Water-Extension Bonds.
 5s '07 J-J \$20,000.00 July 1 1947
 5s '13 J-J 22,000.00 July 1 1943
Water Funding Bonds.
 5s '12 M-S \$38,000.00 Sept 1 1942
Improvement Bonds.
 5s '06 J-J \$43,000.00 Jan '17-'26
Beach-Improvement Bonds.
 5s '05 M-N \$25,000.00 1935
 (Subject to call 1925.)
 5s '11 J-D 15,000.00 1941
Funding Bonds.
 5s '05 A-O \$29,000.00 1935
 (Subject to call Sept. 1 1925.)
 5s '11 F-A \$33,000.00 1941
Bd. of Education Bonds.
 4 1/2s '09 M-S \$52,000.00 Sept 1 '17-'43
Zetty Bonds.
 5s '08 J-J \$10,000.00 Jan 1 '24-'28
BOND, DEBT May 17 '16 \$342,000
 Floating fund 35,000
 Sinking fund 37,497
 Assessed valuation 1915 3,641,250
 Tax rate (per \$1,000) 1915 \$3.00
 Population 1910, 1,433; 1915, 2,553
 * 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.
Jail Bonds.
 4 1/2s '16 M-S \$1,000.00 Sept 1 1918
 40,000.00 Sept 1 '19-'26
 4,000.00 Sept 1 1927
Bridge Bonds.
 3 1/2s '01 J-J \$25,000.00 Jan 1 '17-'20
 4s '01 F-A 80,000.00 Aug 1 '17-'24
 4s '07 F-A 44,000.00 Aug 1 '17-'27
 4s '07 F-A 74,000.00 Aug 1 1917
 4s '09 F-A 74,000.00 Aug 1 1937
 4s '11 J-D 68,000.00 1931
 4s '12 M-N 10,000.00 1932
 5s '14 J-D 10,000.00 1944
 4s '15 J-J 50,000.00 1917-1926
 4s '15 J-J 45,000.00 1917-1925
 4s '15 J-J 60,000.00 1917-1928
Building Bonds.
 4s '09 F-A \$84,000.00 Feb 1 '17-'38
 4s '09 M-N 32,000.00 May 1 '17-'39
 4s '10 A-O 736,000.00 A-O 1 '17-'30
 4s '11 M-S 183,000.00 1917-1940
 4s '12 F-A 110,000.00 Aug 1 '17-'38
 4s '15 A-O 28,000.00 1917-1923
Road-Improvement Bonds.
 5s '08 M-S \$2,000.00 1917
 50,000.00 1918-1937
 4 1/2s '11 J-J 75,000.00 July 1 '27-'31
 5s '13 J-D 300,000.00 Dec 1 1933
 5s '14 J-D 442,000.00 Dec 1 1919
 4 1/2s '14 J-J 425,000.00 Dec 1 1944
 4 1/2s '15 J-D 80,000.00 1920
 4 1/2s '15 J-D 75,000.00 1920
 4 1/2s '15 J-D 80,000.00 Dec 1 1920
 4 1/2s '15 A-O 119,000.00 1917-1933
 4 1/2s '15 A-O 136,000.00 1917-1933
TOT. BD. DT. Oct. '16 \$3,809,000
 Floating debt 1,512,947
 Sinking funds 177,630
 Assess. val. '16 (abt. act.) 1,558,453,855
 County tax (per \$1,000) 1916 \$8.59
 Population 1910, 183,002; 1915, 478,596
 * Int. at Hackensack Trust Co.
 * at A. B. Leach & Co. in N. Y. City;
 * at U. S. Mtge. & Tr. Co. in N. Y. City;
 on others at Hackensack Nat. Bank.

BERGENFIELD SCHOOL DIST.
 This district is in Bergen County.
 5s '16 F-A \$7,000.00 Feb 1 '18-'22
TOT. BD. DT. Feb 1916. \$85,500
 Floating debt 10,750
 Assess. val., real & pers. 1,224,715

BLOOMFIELD.
 This town is in Essex County, Incorporated as a town Feb. 26 1900.
School Bonds.
 4s '00 J-J \$38,000.00 Jan 15 '17-'30
 4s '09 M-S 41,000.00 Oct 1 '17-'52
 4s '09 A-O 31,000.00 Apr 1 '18-'48
 4s '10 F-A 180,000.00 Aug 1 '20-'58
 4 1/2s '16 F-A 144,000.00 Feb 1 '26-'52
Sever Bonds.
 4s '00 F-A \$50,000.00 Feb 1 1930
Park Bonds.
 4s '09 A-O \$30,000.00 Apr 1 '30-'35
 4s '11 J-D 30,000.00 Dec 1 1941
Street-Improvement Bonds.
 4s '09 J-D \$75,000.00 June 1 1949
Water Bonds.
 4 1/2s '04 A-O \$90,000.00 Apr 1 '19-'34
 4 1/2s '09 A-O 15,000.00 Apr 1 '35-'37
 4 1/2s '14 M-N 56,000.00 May 1 '20-'38
Funding Bonds.
 5s '13 M-N \$140,000.00 May 1 '17-'23
 4 1/2s '15 M-N \$250,000.00 May 1 '17-'45
Fire-Department Bonds.
 4s '04 J-J \$25,000.00 July 1 1924
BOND, DEBT Oct 1 '16 \$1,248,500
 Water bonds (included) 178,000
 Floating debt (additional) 76,002
 Sinking funds 107,362
 Total valuation 1916 16,958,486
 Total tax (per \$1,000) 1916 \$22.10
 Popula'n 1910, 15,070; 1915, 17,306
 * Int. at Bloomfield Nat. Bank;
 * at Fidelity Trust Co., New York;
 * at U. S. Mtg. & Tr. Co., Newark.

BOUND BROOK.
 This borough is in Somerset Co. Inc. Mch. 31 1891. Pop. '15, 5,152.
Sewer Certificates.
 5s J-D \$13,000.00 1917-1929
Paving Bonds.
 4 1/2s '16 M-N \$29,000.00
School Bonds.
 4 1/2s F-A \$55,000.00 \$2,000 yearly
 4 1/2s '11 F-A 15,000.00 Feb 1 '26-'40
 23,000.00 1919-1941
Debt Oct. 5 1915 \$97,000
 School bonds 1,000
 Improvement certificates 14,000
 Sewer certificates 14,000
 Floating debt 20,100
 Assess. val. (abt. act.) 15,320,388
 Total tax (per \$1,000) 1915 \$25.00
 INTEREST on sewer loan at Collector's office; on school bonds at First National Bank.

BRIDGETON.
 This city is situated in Cumberland County, Incorp. Nov. 29 1864.
Street Bonds (opt. after 1910).
 4s A-O \$80,000.00 Oct 1 1920
Sewer Bonds.
 4 1/2s '11 J-J \$50,000.00 July 1 1941
 4 1/2s '13 15,000.00 Sept 1 1943
Water Bonds.
 4 1/2s '11 J-J \$75,000.00 July 1 1941
 4 1/2s '13 J-J 55,000.00 Jan 1 1943
 4 1/2s '16 M-S 32,000.00 Sept 15 '18-'43
 2,000.00 Sept 15 '34-'35
Paving Bonds (opt. after 1917).
 4s '06 J-J \$10,200.00 July 1 1927
School Bonds.
 4s A-O \$6,000.00 Apr '17-'18
 4s '02 J-J 25,000.00 July 1 1922
 (Subject to call July 1 1912.)
 4 1/2s '12 18,200.00 1942
Funding Bonds.
 4s '04 J-J \$50,000.00 Jan 1 1934
 (Subject to call after Jan. 1 1919)
 4s '09 F-A \$35,000.00 Feb 1 1939
 (Subject to call after Feb 1 1924)
Refunding Bonds.
 4s '05 M-S \$15,000.00 Sept 1 1935
Park Bonds (opt. after 1918).
 4s '03 J-J \$40,000.00 Nov 1 1928
BOND, DEBT Oct 1916 \$477,400
 Sinking fund 141,125
 Assess. val. '16 (abt. 2 3/4 act) 8,057,418
 Total tax (per \$1,000) 1916 \$21.61 +
 Popula'n 1910, 14,209; 1915, 13,811
 INT. payable at City Treas. office.

BURLINGTON.
 This city is in Burlington County, Inc. Mch. 4 1851. Pop. '15, 9,044.
Drainage-Plant Bonds.
 4 1/2s '15 July \$8,500.00 Jan 1 1925
Floating Debt Bonds.
 4 1/2s '07 J-J \$36,000.00 July 1 1937
Meadow-Drainage Bonds.
 4s '01 J-D \$14,000.00 Dec 1 1921
 (Subject to call Dec. 1 1901.)
 4s '01 J-J \$10,000.00 1921
Fire-Department Bonds.
 4s '05 M-S \$4,500.00 Sept 1 1925
School Bonds.
 4s '05 F-A \$5,250.00 Aug 1 1935
 (Subject to call \$2,000 yearly 1925)
 4s '04 M-S \$23,500.00 May 1 1934
 (Subject to call \$2,000 yearly 1924.)
 4s '09 J-J \$21,500.00 1936
 (\$1,000 yearly.)
 4 1/2s '11 J-J 16,000.00 Jan 1 1941
 (Subject to call after 1931.)
Refunding Bonds.
 4s '04 M-S \$20,000.00 Sept 1 1934
 4 1/2s '12 9,500.00 1942
Refunding Water Bonds.
 4s '08 J-J \$11,500.00 1938
City-Hall Bonds.
 4 1/2s '11 J-J \$35,000.00 1946
 Filtration Bonds (opt. after 1919)
 4s '09 A-O \$25,000.00 Oct 1 1939
BOND, DEBT Apr 1916 \$260,750
 Floating debt 3,500
 Sinking fund 4,500
 Total valuation 1915 4,203,388
 Total tax (per \$1,000) 1915 \$23.80
 INT. on drainage-plant bonds at City Treasurer's office; on others at the Mechanics' Nat. Bank, Burlington.

BURLINGTON COUNTY.
 Mount Holly is the county seat.
 4 1/2s '16 J-J \$51,000.00 Jan 1 1936
Road-Improvement Bonds.
 4 1/2s '07 M-N \$35,000.00 Nov 1 '17-'23
Bridge Bonds.
 4 1/2s '13 Nov \$222,766.00 Nov 1 1923
 4 1/2s '14 J-J 15,000.00 July 1 1934
 4 1/2s '14 J-D 22,000.00 Dec 1 1934
Deficiency Bonds.
 4 1/2s M-S \$11,610,336 Sept 25 1922
BOND, DEBT Jan 1 '15 \$85,463
 Assess. val. '15 (abt. act.) 35,855,038
 State & co. tax (per \$1,000) '14 \$8.52
 Population 1910, 66,565; '15, 74,737

CAMDEN.
 This city, which is in Camden County, in March 1899 annexed the town of Stockton. The city was incorporated Feb. 14 1828. Population 1915, 102,215.
Board of Education Bonds.
 4s '09 A-O \$85,000.00 Apr 1 1919
Dock and Wharf Bonds.
 4 1/2s '10 M-N \$64,000.00 May 2 1940
 4s '10 M-S 40,000.00 May 2 1940
 4s '13 M-S 18,000.00 Feb 1 1933
 4s '12 F-A 65,000.00 Aug 1 1942
 4 1/2s '14 J-J 20,000.00 Jan 1 1939
 4s '15 F-A 5,000.00 Feb 1 1945
Bounties Loans.
 4s '08 J-J \$9,000.00 July 1 1928
 4s '00 J-D 19,000.00 June 1 1920
Refunding Water Bonds.
 4s '00 J-D \$91,000.00 June 1 1920
 4s '02 J-J 95,000.00 Jan 1 1922
 4 1/2s '02 J-J 95,000.00 July 1 1922
 4 1/2s '03 J-J 95,000.00 Jan 1 1923
 4 1/2s '12 J-J 48,000.00 July 1 1942
Hospital Bonds.
 4 1/2s '07 M-S \$50,000.00 Sept 1 1937
 4s '13 25,000.00 Sept 1 1933
School Bonds.
 4s '08 J-J \$85,000.00 June 1 1918
 4s '04 J-J 90,000.00 Jan 1 1934
 4s '04 J-J 125,000.00 July 1 1934
 4s '07 F-A 200,000.00 Feb 1 1937

4s '09 P-A \$40,000.00 Aug 1 1939
 4 1/2s '10 J-D 80,000.00 June 1 1940
 4 1/2s '13 A-O 300,000.00 Apr 1 1943
 4 1/2s '13 M-S 30,000.00 Sept 1 1933
 4 1/2s '15 J-J 100,000.00 July 1 1945
Re-paying Bonds.
 4s '08 A-O \$200,000.00 Apr 1 1928
 4s '09 50,000.00 May 1 1929
 4s '00 M-N 35,000.00 May 1 1930
 4s '01 J-D 18,000.00 June 1 1921
 4s '03 J-D 75,000.00 June 1 1935
 4s '06 P-A 35,000.00 Aug 1 1935
 4 1/2s '15 J-A 50,000.00 July 1 1945
 4 1/2s '15 A-O 20,000.00 Oct 1 1945
Funding.
 3 1/2s '04 M-N \$72,000.00 May 2 '17-'34
 (\$2,000 each year on May 2.)
 3 1/2s '04 J-J \$20,000.00 Jan 1 1924
 3 1/2s 21,000.00 Dec 1 1932
 3 1/2s '05 J-J 20,000.00 Jan 1 1935
Refunding.
 4s '02 J-D \$70,000.00 June 1 1932
 4s '10 J-D 210,000.00 June 1 1941
City-Hall Bonds.
 4s '07 J-J \$13,000.00 July 1 1927
 4s '08 A-O 10,000.00 Oct 1 1938
 4s '13 J-J 10,000.00 July 1 1948
 4s '14 P-A 5,000.00 Feb 2 1939
 4s '14 A-O 3,000.00 Oct 1 1934
Refunding City-Hall Bonds.
 4s '02 J-D \$63,000.00 Dec 1 1932
Floating Debt Bonds.
 4s '02 J-J \$34,000.00 Jan 1 1934
 4s '05 A-O \$24,000.00 Apr 1 1936
 4 1/2s '07 M-S 135,000.00 Sept 1 1937
 4 1/2s '08 J-D 350,000.00 June 1 1928
 4 1/2s '12 M-S 65,000.00 Sept 1 1937
 4 1/2s '13 F-A 100,000.00 Aug 1 1943
 4 1/2s '14 A-O 300,000.00 Oct 1 1944
Refunding Fire-House Bonds.
 3 1/2s '07 J-J \$20,000.00 Jan 1 1937
 4s '05 A-O 14,000.00 July 1 1929
Swage-Disposal Bonds.
 4s '15 J-J \$10,000.00 July 1 1965
Paving Bonds.
 4 1/2s '07 M-S \$150,000.00 Sept 1 1927
 4 1/2s '12 J-J 60,000.00 July 1 1932
 4 1/2s '13 M-S 90,000.00 Sept 1 1933
 4 1/2s '14 J-D 125,000.00 June 1 1934
Fire-Department Bonds.
 4s '09 J-J \$25,000.00 July 1 1919
 4s '09 J-J 25,000.00 July 1 1924
 4s '09 J-D 25,000.00 June 1 1928
 4s '11 J-D 20,000.00 Aug 1 1939
 4s '11 J-D 25,000.00 Dec 1 1931
 4s '13 25,000.00 Apr 1 1933
 4 1/2s '15 M-N 85,000.00 May 1 1935
Park Bonds.
 4s '06 J-J \$75,000.00 July 1 1921
 4s '04 J-J 90,000.00 Aug 1 1929
 3 1/2s '06 P-A 22,000.00 Aug 1 1931
 4 1/2s '07 F-A 15,000.00 Aug 1 1932
 4s '08 F-A 10,000.00 Aug 1 1939
 4s '09 F-A 10,000.00 Feb 1 1939
 4s '10 J-J 10,000.00 Aug 1 1934
 4s '10 J-J 10,000.00 July 1 1935
 4s '11 J-D 10,000.00 June 1 1937
 4 1/2s '14 75,000.00 Feb 2 1939
 4 1/2s '15 F-A 100,000.00 Feb 1 1940
 4 1/2s '15 M-N 35,000.00 May 1 1945
 4 1/2s '15 J-J 60,000.00 July 1 1940
Fire and Police Bonds.
 4 1/2s '08 J-D \$50,000.00 June 1 1938
 4s '09 J-D 30,000.00 July 1 1938
 4 1/2s '15 J-J 5,000.00 July 1 1945
Water Bonds.
 4s '07 J-J \$50,000.00 Oct 1 1917
 4s '04 J-J 170,000.00 Oct 1 1934
 4 1/2s '08 J-D 85,000.00 June 1 1938
 4s '09 J-D 600,000.00 Aug 1 1926
 4s '09 A-O 28,000.00 Aug 1 1939
 4s '11 P-A 15,000.00 Aug 1 1941
 4s '13 A-O 5,000.00 Oct 1 1943
 4 1/2s '15 M-N 30,000.00 May 1 1945

STOCKTON.
Refunding Bonds.
 3 1/2s '05 M-S \$34,200.00 Sept 1 1935
 3 1/2s '06 M-S 30,000.00 Sept 1 1935
 4s '07 P-A 12,000.00 Aug 1 1937
 4s '08 A-O 37,000.00 Oct 1 1938
School Bonds.
 4s '07 J-J \$10,000.00 July 1 1917
 4 1/2s '08 J-J 3,750.00 Oct 1 '18-'30
TOT. BD. DT. Nov 1 '16 \$6,477,950
 Water debt (included) 1,427,000
 Floating debt 510,000
 Temporary impt. certifs. 340,000
 Sinking fund 807,387
 Total val. (abt. act.) 73,066,364
 Tax rate (per \$1,000) 1916 \$20.00
 INT. at City Treasurer's office.

CAMDEN COUNTY.
 Camden is the county seat.
Tuberculosis Hospital Bonds.
 4 1/2s '14 J-D \$52,500.00 June 1 1939
 4s '13 J-J 11,000.00 July 1 1945
 4 1/2s '15 J-J 20,000.00 July 1 1945
 4 1/2s '16 J-D 9,000.00 June 1 1946
Asylum-Improvement Bonds.
 4 1/2s '15 M-N \$50,000.00 May 1 1935
Armory-Store Bonds.
 4 1/2s '11 F-A \$30,000.00 Feb 1 1926
Court-House Bonds.
 4s '04 J-J \$700,000.00 Jan 2 1944
Alms House Impt. Bonds.
 4 1/2s '15 M-N \$8,000.00 May 1 1930
Road-Improvement Bonds.
 4s '09 M-S \$690.00 Aug 21 1926
 4 1/2s '08 F-A 29,500.00 Aug 1 1938
 4 1/2s '08 M-N 41,000.00 May 1 1928
 4 1/2s '10 A-O 67,000.00 Apr 1 1935
 4 1/2s '11 M-N 32,000.00 Nov 1 1931
 4 1/2s '12 F-A 67,000.00 Aug 1 1918
 4 1/2s '14 M-S 65,000.00 Mar 1 1944
 4 1/2s '14 J-D 13,000.00 June 1 1934
 4 1/2s '16 J-D 28,500.00 June 1 1946
Bridge Bonds.
 4 1/2s '06 M-N \$35,000.00 May 1 1918
 4s '13 J-J 10,000.00 July 1 1943
 5s '14 M-N \$14,000.00 Nov 1 1934
 4 1/2s '13 A-O 75,000.00 Oct 1 1933
 4 1/2s '16 M-N 16,000.00 May 1 1935
 4 1/2s '16 M-N 14,500.00 May 1 1936
BOND, DEBT Apr 1916 \$1,387,900
 Temporary loans 51,033
 Sinking fund Jan 1 1916 262,655
Assessed Valuation 1915—
 Real estate \$91,053,147
 2d class RR. property 2,643,765
 Personal estate 6,851,670
 Total valuation 1915 103,548,572

State & co. tax (per \$1,000) '15 \$8.64 +
 Pop'n 1910, 142,029; 1915, 183,321
 * 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 government adopted Sept. 14 1915.
Water and Sewer Bonds.
 5s '08 M-N \$104,000.00 May 1 1938
 5s '05 A-O 30,000.00 Apr 1 1935
 5s '10 A-O 35,000.00 1942
 5s '10 F-A 20,000.00 Aug 3 1936
Funding Bonds.
 5s '07 \$40,000.00 May 1 1937
Grass-Improvement Bonds.
 5s '06 J-J \$12,000.00 Jan 1 1918
 4s '02 J-D 75,000.00 Sept 1 1922
 5s '04 J-D 140,000.00 June 1 1934
 5s '09 s-a 50,000.00 June 15 1939
 5s '07 M-N 12,000.00 May 1 1917
 5s '06 J-D 12,000.00 June 1 1921
 5s '14 J-D 16,500.00 Dec 1 1944
 5s '15 M-S 86,000.00 Mar 1 1945
Sewer Bonds.
 5s '05 A-O \$24,000.00 Oct 20 1935
Refunding & Impt. Bonds.
 4s '13 J-D \$20,000.00 Dec 1 1943
Sewer, Boardwalk & Funding.
 5s '10 A-O \$30,000.00 Apr 20 1940
Refunding Bonds.
 5s '09 A-O \$13,000.00 Apr 1 1924
 4s '09 A-O 17,000.00 Oct 1 1929
BOND, DEBT Oct 16 '16 \$759,500
 Floating debt 48,800
 Sinking fund 150,598
 Taxable net valuation 6,790,825
 Tax rate (per \$1,000) 1916 \$26.50
 Population 1910, 2,471; 1915, 2,513
 INTEREST is payable at Cape May at Security Trust Co. and Merchants' National Bank.

CAPE MAY COUNTY.
 Cape May C. H. is the county seat.
Turnpike and Bridge Bonds.
 4 1/2s '11 J-D \$70,000.00 Dec 1 1941
 4 1/2s '12 J-J 6,000.00 1917-1922
 4 1/2s '12 M-S 10,000.00 1918-1937
 4 1/2s '12 J-D 37,500.00 June 1 1932
 4 1/2s '13 J-J 83,000.00 Jan 1 1943
 4s '14 J-J 20,500.00 Jan 1 1943
 5s '14 M-N 20,000.00 Nov 2 1944
 5s '15 M-S (30,000.00 Sept 1 1920
 25,000.00 Sept 1 1945
 5s '15 A-O 51,000.00 Oct 1 1945
 5s '16 109,000.00
 Various road bonds \$161,300
BOND, DEBT Oct 9 '16 626,800
 Sinking fund 26,725
 Assessed valuation 1916 38,003,513
 Tax rate (per \$1,000) 1916 \$6.07
 Population 1910, 19,745; '15, 24,407
 INT. at F. N. Bank, Ocean City.

CARL

CRANFORD TOWNSHIP.

This township is in Union County. Inc. 1871. Population 1915, 4,967.
Sewer Bonds.
4s '07 J-J \$25,000.00 July 1 1926
4s '07 J-J 25,000.00 July 1 1926
Road refunding bonds \$41,000
School notes \$8 18,000
School Bonds.
4s '08 M-S \$12,000.00 1917-1928
4s '08 J-J 15,000.00 1918-1932
5s '13 8-a 98,000 Apr '23-'31-'43
4s '13 32,000.00 Jan 1 '23-'43
BOND, DEBT Jan 1916 \$243,600
Sinking fund 42,750
Assessed valuation 1915 6,856,279
Tax rate (per \$1,000) 1914 \$19.60

CUMBERLAND COUNTY.

Bridgeton is the county seat.
Armory Bonds.
4s '12 J-J \$10,000.00 July 1 1922
Bridges.
4s '10 M-S \$10,000.00 Feb 10 1919
5s '13 J-J 25,000.00 July 1 1933
Road Bonds.
4s '04 A-O \$13,000.00 Oct 1 '17-'23
(32,000 debt yearly.)
4s '12 M-N 3,000.00 Nov 1 1921
4s '15 32,000.00 Mar 15 1925
Building Bonds.
4s '09 J-J \$120,000.00 Jan 2 1939
BOND, DEBT April 1916 \$230,000
Sinking funds 37,388
Total assessed val. 1915 27,576,586
Co. tax (per \$1,000) 1915 \$3.90
State & Co. tax (per \$1,000) '14 \$6.63
Population 1910, 55,153; '15, 59,451
INT. at County Collector's office.

DEAL.

This borough is in Monmouth County, Inc. 1897. Commission government adopted July 2 1912.
Beach-Improvement Bonds.
4s '06 J-J \$129,000.00 July 2 1931
Sewer-System Bonds.
4s '07 J-J \$12,000.00 Jan 1 1917
Pavement bonds, 4s '15 \$140,000
Improvement bonds, 4s '15 7,000
BOND, DEBT April 1916 \$288,000
Floating debt 5,000
Sinking funds 72,000
Assessed valuation 1916 6,092,150
Tax rate (per \$1,000) 1916 \$18.80
Population 1910, 273; 1915, 227
INT. payable at Asbury Park & Ocean Grove Bank, Asbury Park.

DOVER.

This town is situated in Morris County. Incorporated April 1 1869.
Water Bonds.
4s '02 A-O \$70,000.00 Aug 1 1932
4s '01 F-A 47,000.00 Aug 1 1931
(From \$2,000 to \$5,000 paid yearly)
3s '02 M-N 70,000.00 May 1 1922
(Now subject to call.)
School Bonds.
4s '00 J-J \$5,000.00 \$1,000 yrlly
4s '07 M-N 25,000.00 \$1,000 yrlly
4s '07 J-J 21,000.00 \$1,000 yrlly
Fire Bonds.
5s '13 J-J \$10,000.00 Jan 1 1928
(Subject to call beginning Jan. 1 '15)
5s '14 A-O 15,000.00 Oct 1 1919
(Subj. to call beginning Oct. 1 1919)
BOND, DEBT Apr 18 '16 \$269,000
Assess. val. '16 (est.) 5,250,000
Total tax (per \$1,000) 1915 \$29.02
Pop'n '15, 7,468; '16 (est.) 11,000
INT. on the school bonds and the water second 4s is payable at the Nat. Union Bank, Dover; on the water 3s at the Dover Tr. Co.; on the water first 4s (reg.), at State Treas. school account and on 1st fire bonds at Treas. office and Morris Co. Sav. Bank, 2d fire bonds at Treas. office or Citizens' Nat. Bank, Netcong.

DOVER SCHOOL DISTRICT.

4s '16 F-A \$190,000.00 Feb 1 '17-'41
4s '16 M-N 75,000.00 Feb 1 '42-'46
TOTAL DEBT (7)

DUMONT.

This borough is in Bergen County.
Borough Bonds.
5s \$40,000.00 July '17-'32
School Bonds.
4s 5s 6s \$48,000.00 Aug '17-'39
BOND, DEBT Jan 1 1916 \$399,000
Floating debt 14,038
Net val. taxable 1915 1,813,902
Tax rate (per \$1,000) 1915 \$28.30
Population 1910, 1,783; 1915, 2,278

DUNELLEN.

This borough is in Middlesex Co. Joint Sewerage Bonds.
4s '16 A-O \$4,000.00 Apr 1 '48-'51
6,000.00 Apr 1 '52-'54
Sewer Bonds.
5s '14 A-O \$75,000.00 Apr 1 '19-'54
4s '16 J-D 75,000.00 June 1 '17-'21
4s '16 J-D 40,000.00 June 1 '22-'41
BOND, DEBT Apr 1 '16 \$142,300
Floating debt 17,502
Assess. val. (Real estate) 1,289,625
1915 (Total) 1,527,177
Tax rate (per \$1,000) 1915 \$27.50
Population 1910, 1,900; 1915, 2,877
INT. at First Nat. Bk., Dunellen

EAST ORANGE.

This place, located in Essex Co., became a city in Dec. 1899. New city charter was voted on June 2 1908.
Sewer Bonds.
4s '99 --- \$1,500.00 Feb 1 1910
4s '98 --- 1,000.00 Aug 1 1918
5s '98 --- 2,000.00 Feb 1 1918
4s '99 --- 3,000.00 Sept 1 1919
4s '07 Nov 15,000.00 Nov 1 1937
4s '08 Oct 10,000.00 Oct 1 1938
4s '09 Dec 20,000.00 Dec 1 1939
4s '11 June 15,000.00 June 1 1941
Drainage Bonds.
4s '14 Mar \$25,000.00 Mar 1 1944
School Bonds.
4s '01 J-J \$40,000.00 July 1 1931
4s '02 F-A 45,000.00 Aug 25 1932
4s '04 A-O 85,000.00 Apr 1 1934

4s '04 J-J \$6,800.00 Jan 15 1934
4s '05 J-D 30,835.00 June 1 1945
4s '06 J-D 140,000.00 Dec 1 1946
4s '07 J-J 100,000.00 July 1 1947
4s '08 F-A 1,500.00 Feb 1 1948
4s '09 J-J 10,000.00 July 1 1949
4s '10 A-O 42,000.00 Apr 1 1950
4s '10 J-J 30,000.00 June 1 1950
4s '10 J-J 220,000.00 July 1 1950
4s '10 J-J 22,050.00 July 1 1950
4s '11 A-O 125,000.00 Apr 1 1951
4s '11 J-D 6,500.00 June 1 1951
4s '11 M-S 14,500.00 Sept 1 1951
4s '12 J-J 58,000.00 July 1 1952
4s '13 M-S 33,000.00 Sept 1 1953
4s '14 F-A 95,000.00 Aug 1 1941
4s '15 M-N 5,000.00 Nov 1 1925
4s '16 J-J 5,000.00 July 1 1918
112,000.00 July 1 '19-'46

Public-Playground Bonds.

4s '07 J-J \$45,000.00 Aug 1 1947
4s '08 J-J 7,000.00 Jan 2 1948

Tidewater Sewer Bonds.

4s '04 J-J \$64,000.00 July 1 '17-'24
Borough of Education Bonds.

4s '09 J-J \$8,000.00 July 15 1919
4s '09 F-A 16,750.00 Dec 6 1919

Refunding Bonds.

4s '11 M-S \$35,000.00 Sept 1 1931
Building Bonds.

4s '09 J-J \$16,500.00 July 1 1949
4s '11 M-S 10,000.00 Sept 1 1951
4s '13 J-J 30,000.00 Jan 1 1943

Funding Bonds.

4s '09 J-J \$150,000.00 Jan 1 1929
(Subject to call \$75,000 in 1919 and \$75,000 in 1929.)
General Bonds.

4s '13 M-S \$20,000.00 Sept 1 1943
4s '14 J-J 64,000.00 July 1 1934
4s '15 M-N 15,000.00 Nov 1 1935
4s '16 J-J 16,500.00 -----

Water Bonds.

3s '03 A-O \$350,000.00 Apr 1 1933
4s '03 J-D 500,000.00 Dec 1 1933
4s '06 J-D 40,000.00 June 1 1939
4s '08 F-A 50,000.00 Feb 1 1938
4s '11 A-O 100,000.00 Apr 1 1941
4s '12 A-O 100,000.00 Apr 1 1942
4s '15 F-A 145,000.00 Aug 1 1925
80,000.00 Aug 1 '26-'45

Street-Improvement Bonds.

5s Various \$204,347.00 1917-1925
Town-Hall Bonds.

4s '08 M-N \$3,000.00 May '17-'18
WATER, B.D., D.F., Oct '16 \$3,343,070
Water debt (included) 1,265,000
Sinking fund 642,005
Total val. 1916 (act.) 54,626,490
Total tax rate (per \$1,000) '16 \$20.60
Population 1910 34,371; '15, 40,961
INT. payable at office of Treas.

EAST RUTHERFORD.

This borough is in Bergen County. Inc. Mar. 28 1894. Pop'n '15, 4,576.
Sewer Bonds.
5s F-A \$105,000.00 Aug 15 1938
Municipal Bldg. & Fire Equip.
4s '10 M-S \$17,000.00 Sept 1 1929
Funding Bonds.
4s '15 M-S \$3,000.00 Mar 1 1917
4s '15 A-O 43,500.00 Apr 1 1945
BOND, DEBT Oct 7 1916 \$168,500
Sinking fund 22,961
Assessed valuation 1915 3,492,679
Tax rate (per \$1,000) 1916 \$20.60
INT. on 5s payable at U. S. Mtge. & Trust Co., N. Y.; on others at Rutherford Nat. Bank.

EAST RUTHERFORD SCHOOL DISTRICT.

4s '10 A-O \$60,000.00 1921-1950
4s '02 J-J 19,700.00 1932
4s '09 J-J 7,000.00 July 1 '17-'20
4s '15 M-N 47,000.00 May 1 1945
BOND, DEBT Nov 1916 133,700
INT. on 4s of 1915 at Bergen Co. Bank, Rutherford; others at Rutherford National Bank.

EDGEWATER.

This borough is in Bergen County.
Fire Bonds.
5s \$40,000.00 -----
Funding Bonds.
5s '15 M-N \$140,000.00 Dec 1 '17-'44
30,000.00 Dec 1 1945
Borough Hall Bonds.
5s \$28,000.00 1917-1944
Public Dock Bonds.
5s \$30,000.00 1917-1944
Floating Debt Bonds.
5s \$257,000.00 1917-1944
BOND, DEBT Jan 1 '10 \$527,000
Assessed valuation 1915 9,154,360
Tax (per \$1,000) 1914 \$23.30
Population 1910, 2,655; 1915, 3,150
*Exclusive of school bonds.
INT. pay. at Edgewater Nat. Bk.

ELIZABETH.

Elizabeth is in Union Co., Inc. a town Feb. 26 1793; city Feb. 12 1855. See "State and City Supp." for Nov. 27 1915 for facts concerning compromise effected with holders of certain old bonds.
Street Bonds.
4s '16 M-N \$39,000.00 Nov 1 '17-'29
2,000.00 Nov 1 1930
Park Bonds.
4s '12 \$20,000.00 Nov 1 1922
Playground Bonds.
4s '15 \$4,800.00 May 1 '17-'20
8,500.00 June 1 '18-'22
Sewer Bonds.
4s '11 J-J \$25,000.00 Jan 1 1961
4s '11 M-N 25,000.00 Nov 1 1961
4s '09 J-J 225,000.00 Jan 1 1959
Fire Department Bonds.
4s '11 A-O \$60,000.00 Oct 1 1941
4s '14 J-J 23,700.00 July 1 1934
4s '14 J-J 14,800.00 July 1 1944
Dock Bonds.
4s J-J \$56,000.00 July 1 1948
Library Site Bonds.
4s '12 \$15,000.00 Apr 1 '17-'31
1,000.00 Aug 1 1917
Hospital Bonds.
4s '07 F-A \$25,000.00 Aug 1 1937
Adjustment Bonds.
4s J-J \$2,504,500.00 July 1 1922
(Subject to call on 60 days' notice.)

School Bonds.

4s M-N \$20,000.00 May 1 1923
4s J-J 48,000.00 July 1 1924
4s A-O 4,000.00 Oct 1 1925
4s '07 2,500.00 Oct 1 1926
4s '07 M-N 54,000.00 May 1 1937
4s J-J 12,000.00 Jan 1 1938
4s F-A 10,000.00 Aug 1 1928
4s M-S 14,000.00 Sept 1 1938
4s A-O 4,000.00 Oct 1 1938
4s M-N 91,000.00 Nov 1 1958
4s F-A 1,350.00 Feb 1 1939
4s A-O 9,000.00 Oct 1 1930
4s '11 J-J 24,000.00 July 1 1941
4s '12 J-J 30,000.00 July 1 1952
4s '12 303,000.00 Apr 1 1953
4s '13 A-O 203,000.00 Apr 1 1953
4s '15 F-A 25,000.00 Feb 1 '18-'22
4s '15 J-J 395,000.00 Jan 1 1955
BOND, DEBT Oct 1 1916 \$4,317,150
Floating debt 597,598
Sk. fd. (cash & securities) 1,349,231
Assessed valuation, real. 59,157,710
Assessed val., personal 8,010,451
Second-class RR. property 3,591,497
Total assessed val. 1916 70,759,658
Tax rate (per \$1,000) 1916 \$19.00
Pop'n 1910, 73,409; 1915, 84,496
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. Feb. 17 1899. Population 1915 11,071.
Funding Bonds.
4s A-O \$84,000.00 Apr 1 1935

School Bonds.

3s '15 J-D \$65,000.00 June 1 1930
3s '15 M-N 18,000.00 May 1 1932
4s '05 M-S 90,000.00 Sept 1 1935
4s '09 J-J 75,000.00 July 1 1939
4s '10 J-J 13,000.00 -----
4s '12 J-D 43,000.00 Dec 1 1942
4s '15 M-S 150,000.00 Sept 1 1945

Fire-House Bonds.

3s '15 M-N \$15,000.00 May 1 1932
City-Hall Bonds.

4s '06 A-O \$16,000.00 Apr 1 1938
BOND, DEBT Jan 1 '16 \$569,000
Floating debt 52,000
Sinking fund 85,725
Assess. val. '15 (abt. fact.) 12,650,157
Total tax (per \$1,000) 1915 \$22.80
INT. at U. S. Mtge. & Tr. Co., N. Y., and at office of City Treas.

ESSEX COUNTY.

The county seat is Newark.
Road Bonds.
4s '08 F-A \$35,000.00 Aug 1 '17-'23
4s '09 J-D 47,000.00 Feb 1 1929
4s '11 100,000.00 May 1 1931
4s '12 J-D 22,000.00 Dec 1 1932
4s '13 M-N 250,000.00 Nov 1 1923
4s '13 --- 75,000.00 May 1 1933
4s '13 --- 63,000.00 Dec 1 1933
4s '15 F-A 270,000.00 Aug 2 1935
4s '15 F-A 200,000.00 Aug 2 1935
4s '15 --- 15,000.00 Aug 15 1920
4s '15 --- 18,000.00 Sept 1 1920
4s '15 --- 25,000.00 Sept 1 1935

Hospital Bonds.

4s '05 A-O \$200,000.00 Apr 15 1945
4s '06 F-A 500,000.00 Aug 1 1946
4s '07 F-A 600,000.00 Aug 1 1947
4s '08 --- 75,000.00 Feb 1 1948
4s '08 M-N 500,000.00 May 1 1948
4s '08 A-O 431,000.00 Oct 1 1948
4s '09 --- 440,000.00 May 1 1949
4s '09 F-A 100,000.00 Aug 1 1950
4s '11 F-A 100,000.00 Feb 1 1935
4s '13 --- 15,000.00 Dec 1 1915
4s '14 --- 160,000.00 June 1 1934
4s '15 --- 50,000.00 Feb 1 1935
4s '15 --- 36,000.00 May 1 1935
4s '16 --- 50,000.00 Feb 1 1936

Contagious Diseases.

4s '03 M-N \$30,000.00 Nov 14 1943
4s '04 F-A 207,000.00 Aug 1 1944
4s '09 --- 31,000.00 Aug 1 1940
4s '10 --- 5,350.00 July 1 1940
4s '10 F-A 100,000.00 Aug 1 1950
4s '11 F-A 50,000.00 Feb 1 1951
4s '12 --- 100,000.00 Oct 1 1931
4s '15 --- 30,000.00 Dec 1 1955
Park Bonds.
3.65s '95 F-A \$200,000.00 Aug 1 1920
3.65s '95 F-A 200,000.00 Aug 1 1925
3.65s '95 F-A 200,000.00 Aug 1 1930
3.65s '95 F-A 200,000.00 Aug 1 1935
4s '96 F-A 500,000.00 Aug 1 1926
4s '98 F-A 500,000.00 Aug 1 1933
4s '99 F-A 500,000.00 Aug 1 1938
4s '00 F-A 500,000.00 Aug 1 1938
4s '03 F-A 500,000.00 Aug 1 1943
4s '05 F-A 500,000.00 Aug 1 1943
4s '08 M-N 300,000.00 May 1 1948
4s '08 A-O 200,000.00 Oct 1 1948
4s '09 F-A 250,000.00 Aug 1 1949
4s '11 F-A 50,000.00 Sept 1 1951
4s '11 --- 60,000.00 Sept 1 1951
4s '12 J-D 100,000.00 Dec 1 1932
4s '13 M-N 275,000.00 May 1 1953
4s '14 F-A 200,000.00 Aug 1 1954
4s '14 --- 250,000.00 Aug 1 1954
4s '15 J-J 250,000.00 July 1 1955
Armory Bonds.
4s '07 F-A \$2,500.00 Aug 1 1917
4s '10 --- 25,000.00 Oct 1 1925
4s '11 --- 30,500.00 Aug 1 1926
War Bonds.
4s '09 \$300,000.00 Apr 1 1919
Bridge Bonds.
4s '04 J-D \$50,000.00 June 1 1924
4s '04 F-A 50,000.00 Aug 1 1924
4s '07 M-N 85,000.00 May 1 1927
4s '12 M-N 150,000.00 May 1 1932
4s '14 --- 100,000.00 Apr 1 1934
4s '15 --- 30,000.00 July 1 1935
4s '15 --- 20,000.00 Dec 31 1935
4s '15 --- 25,000.00 Dec 1 1935
4s '15 --- 10,000.00 Dec 1 1935
Plank Road Bonds.
4s '07 --- \$250,000.00 June 1 1924
4s '07 --- 30,000.00 May 1 1927
4s '10 --- 20,000.00 Mar 1 1927
4s '11 --- 50,000.00 Feb 1 1951
4s '11 --- 150,000.00 Feb 1 1951
4s '12 --- 100,000.00 Aug 1 1952
4s '13 --- 100,000.00 Jan 1 1953
4s '13 --- 150,000.00 Aug 1 1953

Court House Bonds.

4s g '00 F-A \$900,000.00 Aug 1 1940
4s g '04 F-A 500,000.00 Aug 1 1944
4s g '06 F-A 200,000.00 Feb 1 1946
4s g '06 F-A 200,000.00 Aug 1 1946
4s g '07 F-A 25,000.00 Aug 1 1947
4s '11 M-S 250,000.00 Mar 1 1951

Penal Institution Bonds.

4s '14 --- \$25,000.00 June 1 1934
Penitentiary ---
4s '15 M-S \$145,000.00 Sept 1 1935
4s '16 --- 35,000.00 Mar 1 1936
Parental School Bonds.
4s '15 --- \$18,000.00 Feb 1 1945
4s '15 --- 57,000.00 Apr 1 1945
Land Bonds.
4s '16 J-J \$127,000.00 Jan 2 1946
BOND, D.F. May 10 '16 \$10,089,350
Sinking fund Dec 1915 3,450,547
Total assessed val. '15 648,289,876
County tax (per \$1,000) 1914 \$6.54
Pop'n 1910, 512,886; '15, 566,324

INT. on park bonds due 1938 and 1955, road bonds of 1915, land-purchase bonds, penitentiary bonds, hospital bonds and court-house bonds payable by U. S. Mtge. & Tr. Co., N. Y. C.; \$1,500,000 park bonds at office of J. & W. Sellman & Co. of N. Y. City, and Sellman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark.

FAIRVIEW.

This borough is in Bergen County. School 5s \$140,000 1922, 1945
Sewer 5s 117,000 1952
BOND, DEBT Jan 1915 \$257,000
Floating debt 112,215
Assessed valuation 1915 2,029,795
Tax rate (per \$1,000) 1916 \$36.40
Population 1910, 2,441; 1915, 4,016

FLEMINGTON SCH. DIST.

This district is in Hunterdon Co. School Bonds.
4s '15 J-J \$52,000.00 1925-1945
(See V. 99, p. 1694, for maturity.)
BOND, DEBT Oct 1916 \$95,000

FORT LEE.

This borough is in Bergen County. Inc. Feb. 1904. Pop'n, 15,528.
Funding Bonds.
5s '10 A-J \$30,000.00 Oct 1 '17-'20
5s '12 A-O 64,500.00 Oct 1 '17-'28
5s '13 J-D 135,000.00 June 1 '17-'42
4,000.00 June 1 1943
5s '13 J-D 86,700.00 Dec 1 '17-'42
5s '15 M-N 100,000.00 May 1 1945
BOND, DEBT Dec 31 '15 \$428,500
School bonds (add'l) 125,000
Sinking fund 9,480
Assessed valuation 1915 4,438,062
Tax rate (per \$1,000) 1915 \$29.40
INT. at First Nat. Bank, Fort Lee

FRANKLIN SCH. DIST.

This district is in Sussex County. 5s '14 J-J \$65,000.00 July 1 '17-'36
BOND, DEBT Oct 10 '16 \$75,000
Assessed val., real est. '16 8,683,815
Total assess. val. 1916 8,368,579
Tax rate (per \$1,000) 1916 \$13.29

FREEHOLD.

This town is in Monmouth Co. Municipal Building Bonds.
4s '16 J-J \$23,000.00 Jan 1 '18-'40
12,000.00 Jan 1 '41-'46
BOND, DEBT July 4 '16 \$171,500
Assessed valuation 1915 3,000,000
Tax rate (per \$1,000) 1914 \$11.70
Population in 1915 3,622

GARFIELD.

This borough is in Bergen County. Pop'n 1915, 15,455.
Water Bonds.
4s '13 J-D \$85,000.00 June 1 1943
5s '05 --- 74,000.00 Sept 1 1935
5s '08 --- 35,000.00 Dec 1 1938
Funding Bonds.
5s '15 J-D \$95,000.00 June 1 1945
5s '04 --- 15,000.00 -----
5s '08 --- 15,000.00 -----
Sewer Bonds.
4s '11 A-O \$20,000.00 Apr 1 1931
1,250.00 Apr 1 1931
Saddle River Road bonds 16,230
TOP, B.D., Apr 11 '16 \$377,763
Water debt (included) 194,000
Sinking funds 75,851
Assessed valuation 1915 5,861,374
Tax rate (per \$1,000) 1916 \$29.70
INT. at First Nat. Bank, Garfield.

GARFIELD SCHOOL DISTRICT.

This district is in Bergen County. 5s '16 J-J \$31,234.00 July 1 '17-'39
(See V. 101, p. 1904, for maturity.)
5s '16 J-D 145,000.00 July 1 '28-'46
(See V. 102, p. 2363, for maturity.)
BOND, DEBT July 1916 \$183,234
Tot. assess. val. (real & per

GLEN RIDGE SCHOOL DIST.

4s M-S \$24,000...Sept 17 1922
4s M-S \$56,000...Sept 17 1922
4s 1/2 M-S 15,000...Mch 1 1927
4s 1/2 M-S 18,000...Sept 1 1928-38
4s 1/2 M-S 30,000...Sept 1 1929-38
4s 1/2 J-D 35,000...Dec 1 1930-40
4s 1/2 M-S 35,000...Mch 1 1932
4s 1/2 M-S 37,000...Mar 1 1937
BOND, DEBT A-10 15...\$273,000
Assessed valuation 1915...7,500,000
Tax rate (per \$1,000) 1915...\$20.60
INT. on 4 1/2% of 1907 payable at Columbia Tr. Co., N. Y.; on 4 1/2% of 1910 at Essex Title Guaranty & Tr. Co., Montclair; on 4 1/2% 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. 15,10,564. Int. payable at City Hall.

Sewer Bonds. 4s '00 J-J \$18,000...Jan 1 1920
4s '02 M-S 18,000...Mch 1 1922
4s '04 J-J 19,000...Jan 1 1924
Funding Bonds. 5s '10 --- \$90,000...Jan 1930
5s '14 --- 55,000...Feb 1 1944
Improvement Bonds. 4s '99 J-D \$100,000...Dec 1919
4s '02 M-S 3,000...Mar 1922
4s '04 J-J 40,000...Jan 1 1924
4s 1/2 M-S 75,000...Jan 1 1928
4s 1/2 J-J 75,000...Jan 1 1929
4s 1/2 M-N 25,000...Nov 1 1930
School Bonds. 4s '07 M-N \$55,000...May 1 1937
5s '13 M-N 20,000...May 1 1943
5s '14 M-N 20,000...Nov 1 1944
Water Bonds. 6s 1/2 J-J \$1,000,000...1917-1923
5s '87 M-N 10,000...1924-1928
5s '90 M-N 8,000...1929-1932
4s '06 --- 8,000...Sept 1 1926
4s '04 J-J 16,000...Jan 1 1933
4s '12 --- 10,000...Oct 1 1932
BOND, DEBT Apr 1916...\$837,000
Water debt (included)...92,000
Floating debt...5,000
Sinking fund...28,481
Assess. val. '16 (5% act.)...4,602,080
Total tax (per \$1,000) 1916...\$21.80

GLOUCESTER COUNTY.

County seat is Woodbury. Road Bonds. 4 1/2% 12 A-O \$66,000...Apr 1 '18-'39
4 1/2% 12 J-J 1,000...Jan 1 1917
4 1/2% 12 A-O 2,000...Apr 1 1921-38
5s '15 J-J 35,000...Jan 1 1927-37
4 1/2% 16 J-J 12,500...Jan 1 1929-35
Bridges Bonds. 4 1/2% J-J 35,000...Jan 1 1917-18
4 1/2% 12 A-O 3,000...Apr 1 1917-18
4 1/2% 12 A-O 4,000...Apr 1 1917-20
4 1/2% 13 J-J 25,000...Jan 1 1920-31
4 1/2% 13 J-J 7,500...Jan 1 20-'24
4 1/2% 13 J-J 12,500...Jan 1 20-'27
5s '13 J-J 15,000...Jan 1 21-'28
5s '15 J-J 16,500...Jan 1 21-'26
5s '14 J-J 10,000...Jan 1 23-'27
4 1/2% 16 J-J 6,000...Jan 1 1929-35
Funding Bonds. 4 1/2% 13 J-J \$21,000...Jan 1 17-'23
BOND, DEBT Oct 1 1916 \$253,400
As assess. val. '16 (80% act.) \$20,549,790
County tax (per \$1,000) 1916 \$5.61+
Popula'n, 1910, 37,368; 1915, 43,587
INT. payable in Woodbury at Farmers' & Mechanics Bank.

GUTTENBERG.

This town is in Hudson County. Inc. Mch. 9 1859. Pop. 1915, 6,322.

School Bonds. 5s '07 J-J \$40,000...Jan 1 17-'36
Town Bonds. 5s '08 J-D \$60,000...Apr 18 1918
Fire Dept. Bonds. 5s '08 s-a \$7,000...1917-1923
Funding Bonds. 5s '09 J-J \$10,000...July 1 1924-24
130,000...July 1 1939
5s '12 J-J \$143,000...Jan 1 1942
BOND, DEBT Oct 1 1916...\$402,000
School bonds (included)...49,000
Floating debt (incl.)...40,000
Assess. val. '15 (80% act.) 3,628,500
Total tax (per \$1,000) 1916...\$19.58
INT. on funding 5s of 1912 at People's Safe Dep. & Tr. Co., Union.

HACKENSACK.

This town is in Bergen County. Inc. 1868. Population '16, 15,556.

Funding Bonds. 4 1/2% '12 F-A \$150,000...Aug 1 1942
Refunding Bonds. 4s '05 J-J \$73,000...July 1 17-'34
Macadam Road Bonds. 4 1/2% F-A \$15,000...Aug 1 17-'26
Park Bonds. 4 1/2% 10 J-J \$23,000...July 1 17-'39
BOND, DEBT Oct 1916...\$291,000
Floating debt...134,000
Sinking fund (incl.)...29,000
Assess. val. '16 (real estate) 12,874,980
(5% actual) Total...14,567,824
Total tax rate (per \$1,000) 1916...\$27.70
INT. on funding bonds at Hackensack Trust Co.; on others at Hackensack National Bank.

HADDONFIELD.

This borough is in Camden County. School Bonds. 4s --- \$9,000...\$1,000 yearly
4 1/2% --- 48,000...1922-1946
Water Bonds. 4 1/2% 9 J-J \$79,325...Jan 1 17-'40
Street Bonds. 4 1/2% 12 A-O \$815,000...Apr 1 1942
5s '13 M-S 60,000...Sept 1 1943
5s '15 J-D 17,000...June 1 1945

Paying and Park Bonds.

5s '15 J-D \$20,000...Dec 1 1945
5s '16 --- 15,000
Sewer Bonds. 4s --- \$28,000...\$1,000 yearly
BOND, DEBT Jan 1915...\$389,000
Floating debt...82,204
Sinking fund...19,244
Assessed valuation 1915...3,871,000
Tax rate (per \$1,000) 1914...\$22.80
Popula'n 1910, 4,142; 1915, 5,077
INT. on water and street bonds at Treasurer's office.

HALEDON.

This borough is in Passaic County. Inc. 1908. Population 1915, 2,890.

Water Bonds. 5s '15 J-D \$50,000...1927-1935
4 1/2% M-N 10,000...Nov 1 1934
GEN. BD. DT. Oct 18 '16...\$60,000
Sinking funds...1,463
Assessed valuation 1916...1,740,625
Total tax (per \$1,000) 1916...\$16.90
INTEREST payable at Paterson, on 5s at German-Amer. Tr. Co.; on 4 1/2% at Paterson Safe Dep. & Tr. Co.
HAMMONTON. This town is in Atlantic County. Funding Bonds. 5s '15 J-J \$37,000...July 1 1925
5s '16 J-J 80,000...July 1 1925-45
BOND, DEBT Oct 1915...\$183,500
Water debt (incl.)...66,500
Floating debt (add'l)...15,211
Assess. val. Real estate...2,320,107
1915...Personal...247,143
Tax rate: 16 (over \$1,000)...\$17.23
Population 1910, 6,088; 1915, 5,896
INT. at Peoples Bk., Hammonton.

HARRISON.

This town is in Hudson County. Sewer Bonds. 4 1/2% 16 M-N \$210,000...Nov 1 1922-54
1,000...Nov 1 1925
Street renewal 4s...\$239,000
Funding 4 1/2%...219,000
Sewer 4 1/2%...27,000
Passaic Valley Sewerage 4 1/2% 245,101
Street impmt. cts. 4 1/2%...224,180
Fire department bonds 4 1/2%...20,000
Redemption Impt. Certificates. 4 1/2% 05 J-J \$103,554.04...Jan 1 1936
BOND, DEBT Jan 1 1916...617,000
Certifics outstanding...287,105
Sinking fund...254,193
Net val. taxable, 1916...14,741,273
Total tax (per \$1,000) 1916...\$18.18
Popula'n 1910, 14,498; 1915, 14,520
INTEREST is payable at West Hudson County Tr. Co., Harrison.

HAWTHORNE.

This borough is in Passaic County. Road Bonds. 5s --- \$28,000...1917-1930
Water Bonds. 5s '14 A-O \$136,000...Oct 1 1944
BOND, DEBT Nov 1916...\$166,000
Floating debt (estimated)...15,000
Sinking funds...4,080
Assessed valuation 1916...3,022,279
Tax rate (per \$1,000) 1916...\$20.90
Population 1910, 3,400; 1915, 3,999
INT. at Hamilton Trust Co., Paterson.

HIGHLAND PARK SCH. DIST.

This district (P. O. New Brunswick) is in Middlesex County. School Bonds. 4s & 4 1/2% --- \$26,000
4 1/2% 15 J-J 42,000...Mar 1 '30-'45
BOND, DEBT Oct 1916...\$68,000
Assessed valuation 1915...2,260,793
Tax rate (per \$1,000) 1916...\$21.17
INT. payable in New Brunswick at National Bank of New Jersey.

HILLSIDE (FORMERLY UNION) TOWNSHIP SCH. DIST.

This District (P. O. Hillside) is in Union Co. Pop'n 1915 (est.) 2,800. 4 1/2% 10 --- \$16,000...Mar 1 17-'31
5s '13 --- 52,000...July 1 23-'43
BOND, DEBT Apr 8 1916...\$67,000
Floating debt...11,000
Assess. val. (60% act.) '15 2,300,000
Tax (per \$1,000) 1915...\$18.50
INT. at Nat. State Bk., Elizabeth.

HOBOKEN.

Hoboken is in Hudson County. Inc. Mch. 1855. Commission government adopted Feb. 9 1915.

Funding & Refdg. Bonds. 4s g '16 J-D \$191,401.653...17-'46
(See V 102, p 2363, for maturity)
Playground Bonds. 4s '09 M-S \$50,000...May 1 1939
Sewer Bonds. 4s '07 J-J \$100,000...Mch 1 17-'26
4s '10 --- 35,000...June 1 17-'30
Street & Paving Bonds. 4s '08 A-O \$50,000...Oct 1 1928
4s '09 J-J 125,000...July 1 1930
4s '12 J-J 25,000...July 1 1942
4s '13 J-J 150,000...May 1 1942
5s '13 J-J 300,000...July 1 1943
4s '16 J-J 105,000...July 1 1931
4s '16 J-J 32,000...July 1 1935
Re-Improvement Bonds. 4 1/2% 13 J-J \$4,286.50...Jan 1 1918
4 1/2% 13 J-J 85,000...1943
4 1/2% 15 A-O 120,000...Oct 1 1945
4 1/2% 16 J-D 65,000...June 1 1946
School-House Bonds. 4s '07 J-J \$90,000...Mch 1 1917
4s '08 J-D 13,000...Mch 1 1918
4s '10 M-S 140,000...Mch 1 1934
4s '07 J-J 219,665...Jan 1 1937
4s '08 --- 7,454...May 1 1938
4s '12 J-J 262,750...Jan 1 1942
4s '09 J-J 110,500...Jan 1 1939
4 1/2% 10 J-J 250,000...July 1 1940
4 1/2% 13 J-J 109,000...Jan 1 1943
4 1/2% 13 J-J 70,000...Jan 1 1934
4 1/2% 15 J-J 60,000...July 1 1945
Police Department Bonds. 4s '13 --- \$16,147...Mar 1 1933
City Indebtedness Bonds. 4s '13 --- \$16,000...Apr 1 1933

Library Bonds.

4s '97 J-J \$50,000...Mch 1 1917
Judgment Bonds. 4 1/2% 12 J-J \$17,891.17...Jan 1 1932
City-Hall Bonds. 4 1/2% 11 J-J \$125,000...July 1 1931
Funding Bonds. 5s g '08 M-N \$21,500...May 1 1938
4 1/2% '10 --- 67,000...Sept 1 1927
4 1/2% '10 --- 127,500...Dec 1940
4s g '16 M-N 10,000...May 1 1945
4 1/2% 16 J-J 169,000...Jan 21 1946
4s g '16 J-J 20,000...Jan 1 1946
Fire Department. 4s '06 F-A \$25,000...Aug 1 1926
4s '07 A-O 25,000...Oct 1 1917
4s '07 F-A 20,000...Aug 1 1927
4s '04 --- 67,000...Mar 1 1924
5s g '15 J-J 60,000...Jan 1 1945
4 1/2% 16 J-D 100,000...June 1 1936
Refunding. 4s '98 J-D \$312,000...Dec 1 1918
4s '99 F-A 75,000...Feb 1 1919
3 1/2% 01 M-N 196,000...Nov 15 1931
4s '05 F-A 52,000...Feb 1 1935
Park Bonds. 4s '05 --- \$12,850...Jan 1 1925
Water Bonds. 5s g '08 M-N \$65,000...May 1 1938
4s '09 J-J 22,000...July 1 1939
Tax arrearage bonds...\$189,283
BOND, DEBT Oct 1916...\$4,820,821
Sinking funds...801,316
Popula'n 1910, 70,324; 1915, 67,611
INTEREST at City Treas. office. CITY PROPERTY.—The city owns parks, public buildings, a water system and other assets having a valuation of \$11,254,227 in 1915.

HUDSON COUNTY.

The county seat is Jersey City. Bridge Bonds. 4 1/2% 9 M-S \$100,000...Sept 1 1918
4s '99 J-J 106,000...Jan 2 1917
3 1/2% 00 A-O 21,000...Apr 1 17-'19
4s '00 J-J 5,000...Apr 1 1920
4s '07 M-N 21,000...May 1 1927
4s g '03 M-S 26,000...Sept 1 1923
4s g '04 J-J 201,000...July 1 1924
4s '05 J-D 10,000...June 1 1925
4s '07 A-O 90,000...Apr 1 1927
4 1/2% 08 A-O 16,000...Oct 1 1928
4 1/2% 10 M-N 100,000...Apr 1 1930
4s '09 A-O 350,000...May 1 1939
4 1/2% 10 M-N 100,000...May 1 1932
4s '13 J-J 95,000...July 1 1933
4s '14 A-O 10,000...Apr 1 1944
Boulevard-Repair Bonds. 4 1/2% 08 A-O \$100,000...Oct 1 1938
4 1/2% 10 M-N 150,000...May 1 1940
4s '09 M-N 250,000...May 1 1939
4 1/2% 11 M-N 210,000...May 1 1941
4 1/2% 12 M-N 100,000...July 1 1943
4 1/2% 14 M-S 150,000...Sept 1 1944
Hoboken Extension. 4s '08 A-O \$65,000...Oct 1 1929
3 1/2% 09 A-O 12,500...Oct 1 1929
Park Bonds. 4s g '04 M-N \$500,000...May 1 1954
4s '07 M-N 140,000...Nov 1 1957
4s g '04 M-N 800,000...Nov 1 1954
4s g '06 M-N 500,000...May 1 1956
4s g '09 M-N 1,000,000...May 1 1959
4 1/2% 11 M-N 1,000,000...May 1 1964
4 1/2% 15 J-J 300,000...July 1 1915
4 1/2% 16 M-S 800,000...Mar 1 1966
Viaduct Bonds. 4s g '07 M-S \$350,000...Mch 1 1937
4 1/2% 08 A-O 350,000...Oct 1 1938
4 1/2% 12 M-N 125,000...May 1 1942
Refunding Bonds. 4s g '05 M-S \$750,000...Sept 1 1925
Building Bonds. 4s g '04 M-S \$150,000...Feb 28 1944
4s '04 M-S 65,000...Sept 1 1944
4s '05 M-S 65,000...Mch 1 1945
4s '08 F-A 500,000...Aug 1 1948
4 1/2% 08 A-O 850,000...Apr 1 1948
4 1/2% 13 J-J 190,000...July 1 1953
Jail Bonds. 4 1/2% 15 J-J \$500,000...July 1 1955
Public-Road Bonds. 4 1/2% 9 M-N \$100,000...Nov 1 1922
4 1/2% 9 J-J 750,000...Jan 1 1923
4 1/2% 08 J-J 500,000...Jan 1 1924
4 1/2% 08 J-J 600,000...Jan 1 1925
4s g '06 J-J 150,000...Jan 1 1926
4s '07 M-N 200,000...May 1 1927
4s '08 M-S 44,000...Mch 1 1928
3 1/2% 09 J-J 50,000...July 1 1919
4s '03 A-O 37,000...Oct 1 1923
4s '04 J-J 30,000...July 1 1924
4s '05 F-A 38,000...Aug 1 1935
4s '06 M-S 21,000...Mch 1 1926
4s '07 M-S 10,000...Sept 1 1927
4s '09 M-N 15,000...Nov 1 1939
4s '11 M-N 50,000...May 1 1961
4s '11 M-N 15,000...May 1 1931
4 1/2% 13 J-J 40,000...Jan 1 1963
4 1/2% 13 J-J 60,000...July 1 1963
4s '15 J-J 250,000...July 1 1925
Lunatic-Asylum Bonds. 4 1/2% 9 J-J \$40,000...Jan 1 17-'20
4 1/2% 08 A-O 35,000...Oct 1 1918
4 1/2% 14 M-N 100,000...May 1 1944
Asylum Addition Bonds. 4 1/2% 15 --- \$30,000
4 1/2% 15 A-O 30,000...Oct 1 1945
Tuberculosis-Hospital Bonds. 4 1/2% 08 A-O \$100,000...Oct 1 1948
Alms-House Bonds. 4s g '06 M-N \$240,000...May 1 1946
Court-House Bonds. 4s g '08 M-N \$800,000...May 1 1949
4s '09 M-N 600,000...May 1 1950
4s '13 J-J 128,000...Jan 1 1953
BOND, DT. May 1 '10...\$16,823,762
Sinking fund...2,829,742
NET DEBT May 1 '16...14,194,020
INTEREST is payable at office of County Collector, Jersey City, N. J.

ASSESSED VALUATION.

1915. 1914. 1905.
RE*517876818*493195081 220235130
Per. 48189225 45553713 205035180
Tot. 66806043 538748794 240738848
Tax (per M) 6.12
* includes second-class railroad property valued at \$75,662,189 in 1914 and \$78,119,266 in 1915
Total assess. val. '15...566,066,043
POPULATION.—In 1915 was 571,371; in 1910 was 537,231.

IRVINGTON.

This town is in Essex Co. Commission government adopted April 7 '14.

Police Station Bonds. 4s '16 --- \$19,000...1917-1935
Playground Bonds. 5s '12 --- \$13,000...1917-1918
5s '15 --- 1,650...1917-1920
Town-Hall Bonds. 5s '95 --- \$4,500...1917-1925
Funding Bonds. 5s '11 J-J \$5,000...July 1 17-'21
4 1/2% 14 --- 200,000...May 1944
4s '14 --- 28,000...1917-1930
Fire-Department Bonds. 5s '08 --- \$1,000...1917-1918
4 1/2% 09 --- 2,250...1917-1919
5s '10 --- 600...1917-1919
4 1/2% 12 --- 8,400...May 1 17-'22
School Bonds. 4s '02 --- \$11,000...1917-1927
4s '09 --- 4,000...1917-1924
4 1/2% 08 --- 58,000...July 1958
4 1/2% 11 --- 90,000...Nov 1931
4 1/2% 09 --- 27,000...Apr 1959
4s '05 --- 23,150...Mar 1955
5s '13 J-D 100,000...Dec 1963
4 1/2% 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
4 1/2% 09 --- 55,000...Jan 1939
4s '03 --- 85,000...July 1933
4s '04 --- 31,000...July 1934
4s '15 --- 53,000...Mar 1 1946
Public-Improvement Bonds. 5s '14 M-N \$630,000...Nov 1 1917
BOND, DEBT Oct. '16...\$1,013,260
Floating debt...293,361
Sinking fund...117,640
Assess. val. Real estate...13,979,650
1916...Total...15,163,377
Tax rate (per \$1,000) 1916...\$22.50
Population in 1915...20,342
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-Improvement Bonds. 4 1/2% 12 J-D \$1,000,000...June 1 1942
4 1/2% 13 J-D 191,000...June 1 1953
Renewal Assessment Bonds. 5s '02 J-J \$523,000...Jan 2 1922
5s g '03 M-S \$270,000...Sept 1 1923
5s g '04 M-N \$690,000...May 1 1924
Refunding Assessment Bonds. 4s '05 J-D \$60,000...June 1 1935
4s '06 J-J 300,000...July 1 1936
Bonds for Redemption of Land. 4s '04 F-A \$405,000...Feb 1 1934
Public Square Bonds. 4s '13 M-N \$2,000...May 27 17-'18
5,000...May 23 17-'21
City Hall. 5s g '04 J-J \$20,000...Jan 1 17-'22
5s g '04 J-J 250,000...Jan 1 1923
Funding Bonds. 4s g '01 M-N \$50,000...Jan 1 1936
4s g '01 M-N 207,000...May 1 1931
Hospital. 4s '01 J-J \$220,000...July 1 1935
4 1/2% 08 J-J 66,000...July 1 1938
Public-Library Bonds. 4s g '08 A-O \$150,000...Apr 1 1928
3 1/2% 00 A-O 75,000...Apr 1 1928
Funding Dock Bonds. 3 1/2% 09 J-D \$125,000...June 1 1920
Funding Debt Bonds. 4 1/2% 08 F-A \$1,000,000...July 1 1928
4s g '09 F-A 1,300,000...Feb 1 1949
Refunding. 4 1/2% g '07 M-S \$450,000...May 1 1927
4s g '04 A-O 490,000...Apr 1 1934
5s '02 J-J 200,000...Jan 2 1922
4 1/2% 13 J-D 550,000...June 1 1953
4 1/2% 15 M-S 252,000...Sept 1 17-'44
7,000...Sept 1 1945
Refunding School Bonds. 4 1/2% g '15 \$51,000...Sept 1 17-'21
4s '15 --- 24,000...Sept 1 1924-44
4s '15 --- 439,000...July 1 1945
4 1/2% 16 --- 268,000...Sept 1 16-'44
4 1/2% 16 --- 404,000...Sept 1 16-'44
Park. 4s g '07 M-N \$100,000...May 1 1927
4s g '02 M-S 100,000...Mch 1 1932
4s '02 J-D 60,000...Dec 1 1932
4s '03 M-S 25,000...Mch 1 1933
4s '03 J-D 17,000...Apr 1 1936
4s '10 M-N 30,000...Nov 1 1960
4 1/2% 11 M-S \$300,000...Mch 1 1961
4 1/2% 12 A-O 70,000...Apr 1 1962
Tax Arrears Renewal Bonds. 3 1/2% 12 --- \$316,100...Jan 1 1917
Bath & Gymnasium Bonds. 4s '02 M-S \$50,000...Mch 2 1933
Fire Department. 4s g '05 J-J 50,000...July 1 1925
4s '06 A-O 25,000...Oct 1 1926
4s g '11 M-N 12,000...May 1 1931
Fire House Renewal Bonds. 4s '15 --- \$25,000...Aug 1 1945
Pipe Line. 4s '04 M-S \$142,000...Sept 1 1934
Water Loan. 5s '01 J-J \$350,000...June 1 1921
5s '02 J-J 248,000...Jan 2 1922
5s '03 J-J 200,000...Jan 2 1923
4s '09 J-J \$100,000...Jan 2 1929
4 1/2% 13 M-N 150,000...May 1 1943
Bonds to Purchase Water Plant. 4 1/2% 11 A-O \$67,775,000...Oct 1 1961
Sewer. 4s '04 M-S \$150,000...Sept 1 1934
4s '04 J-D 146,000...Dec 1 1934

JERSEY CITY (Continued).
Temporary Loans (General).
 4s \$301,789.13. On demand

Public Schools.
 4s '97 P-A \$200,000.00 & r. Aug 2 1927
 4s '98 P-A 100,000.00 Aug 1 1918
 4s '01 M-N 182,000.00 May 1 1931
 4s '03 M-N 100,000.00 May 1 1933
 4s '03 J-D 225,000.00 June 1 1933
 4s '04 J-J 350,000.00 July 1 1934
 4s '05 J-J 250,000.00 July 1 1935
 4s '05 J-J 80,000.00 July 1 1935
 4s '08 M-N 238,000.00 May 1 1937
 4s '08 M-N 73,000.00 Nov 2 1938
 4s '09 A-O 300,000.00 Oct 15 1939
 4s '10 A-O 100,000.00 Apr 1 1960
 4s '11 F-A 150,000.00 Feb 1 1961
 4s '11 M-Sr 711,000.00 Mch 1 1961
 4s '11 20,000.00 May 1 1961
 4s '12 J-D 200,000.00 June 1 1942
 4s '12 M-S 332,000.00 Sept 3 1962
 4s '13 A-O 95,000.00 Apr 1 1963
 4s '13 M-N 127,000.00 May 1 1963
 4s '13 J-J 439,000.00 July 1 1945

Refunding Water Bonds.
 4s '02 A-O 175,000.00 Apr 1 1932
 4s '04 A-O 250,000.00 Apr 1 1934
 4s '06 J-J 60,000.00 & r. Jan 1 1936
 4s '07 M-N 61,000.00 Nov 1 1936
 4s '07 J-J 255,000.00 July 1 1937

Funded Debt Water Bonds.
 4s '02 M-S \$890,000.00 Sept 1 1932
 4s '11 A-O 58,254.72 Oct 1 1961

PAST DUE. NOT PRESENTED FOR PAYMENT.

Water.
 7s \$4,000.00 Sept 1 1902
 5s 1,000.00 Feb 1 1913

General.
 6s \$1,000.00 Apr 1 1904
 7s 6,000.00 July 1 1913

Assessment.
 7s \$1,000.00 Jan 1 1906
 r Coupon or registered.
 INTEREST is paid by the Merchants' Exch. Nat. Bank of N. Y. and at City Treasurer's office.

TOTAL DEBT, &c., Nov 30 1915:
 General bonded debt \$16,324,600.00
 Water bonded debt 11,174,254.72
 Tax-arrearage bonds 305,400.00
 Temporary loan bonds 240,732.17
 6-year imp. certifs. 623,880.38
 General sinking funds 5,348,702.73
 Water sinking funds 2,762,070.40

ASSESSED VALUATIONS—
 Real estate \$217,075,137.00
 Personal 20,178,975.00
 2d class RR. prop. 55,542,715.00

Total \$292,796,827.00
 Property exempt 29,490,885.00

Net valuation \$322,296,712.00
 Tax rate (per \$1,000) 1916 \$19.36

CITY PROPERTY.—On Oct. 30 1914 the property owned by city, excepting water works, was valued at \$11,609,613.05. The property of the water department on the same date was valued at \$12,076,139.80.

POPULATION.—In 1915 was 270,903; in 1910 was 267,777; in 1905 it was 232,699; in 1900 it was 206,433.

KEARNY.
 This town is in Hudson County. Population 1915, 22,150.
Temporary Loan Bonds.
 4s '13 M-S 1,600.00 Mar 1 '17-'18

Park Bonds.
 4s '10 J-D \$25,000.00 Dec 1 1920

Water Bonds.
 6s '87 A-O \$38,000.00 & r. Oct 1 1917
 5s '88 A-O 13,000.00 Oct 1 1918
 5s '91 A-O 20,000.00 Oct 1 1917
 5s '89 A-O 8,000.00 Oct 1 1919
 5s '90 A-O 3,000.00 Oct 1 1920
 4s '99 F-A 10,000.00 Feb 1 1920
 5s '94 A-O 10,000.00 Oct 1 1917
 5s '95 A-O 2,000.00 Oct 1 1920
 4s '99 F-A 35,000.00 Aug 1 1934

Funding Bonds.
 4s '03 F-A 445,000.00 Aug 1 '18-'28
 (615,000 due each 5 years.)
 4s '03 J-D 90,000.00 June 1 1925
 4s '05 J-D 125,000.00 June 1 1920
 4s '05 F-A 79,000.00 Aug 1 1930
 5s '08 J-D 157,000.00 June 1 '23-'33
 5s '08 A-O 24,000.00 Oct 1 1922
 5s '08 M-S 43,000.00 Mch 1 1924
 4s '12 A-O 80,000.00 Apr 1 '17-'22
 4s '14 M-S 208,000.00 Mar 1 1944
 4s '14 M-S 120,000.00 Mar 1 '17-'24

Public Library Bonds.
 4s '09 A-O 9,000.00 Oct 1 '17-'19

Fire Department.
 4s '00 M-N 56,000.00 Nov 1 '20-'30
 (\$2,000 each 5 years.)
 5s '08 M-S 23,000.00 Mch 1 1928
 4s '11 J-D 7,000.00 June 1 1921
 4s '11 M-N 13,000.00 Nov 1 1931
 4s '13 M-N 900.00 Nov 1 1923

School Bonds.
 4s '01 F-A 86,000.00 Feb 1 1921
 (F-A) 14,000.00 Feb 1 '26-'31
 4s '09 M-S 92,000.00 Sept 1 1934
 4s '09 M-D 7,000.00 June 1 1935
 4s '11 F-A 62,000.00 Aug 1 1936
 4s '12 A-O 108,000.00 Apr 1 1937
 4s '14 M-S 70,000.00 & r. Mar 1 1939
 4s '14 M-S 28,000.00 Sept 1 1939
 4s '15 73,500.00 Aug 1 1940

Town-Hall Bonds.
 4s '09 F-A 390,000.00 Aug 1 1934
 4s '10 F-A 7,000.00 Aug 1 1935

Street-Improvement Bonds.
 4s '12 A-O 365,000.00 Apr 1 1922
 4s '11 F-A 40,000.00 Aug 1 '17-'21
 4s '13 M-S 35,000.00 Mar 1 1923
 4s '13 M-S 83,125.00 Mar 1 '17-'23
 BOND. DEBT Apr 1 1915 \$1,966,500
 Sinking fund assets 497,325
 Water debt (included) 159,000
 Total net val. taxable 16,223,216.74
 Total tax (per \$1,000) 1916 \$21.00

INT. on funding bonds due 1925 at New Jersey Title Guar. & Trust Co., Jersey City; on bonds of 1914 at First Nat. Bank of Atlantic City; on Coal & Iron Nat. Bank of 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.), 5,000.
 5s \$11,000.00
 4s '11 J-J 50,000.00 \$2,000 yrly
 BOND. DEBT Apr 12 '16 \$63,000
 Assessed valuation 1916 6,288,631
 INT. at State House, Trenton.

LEONIA.
 This borough is in Bergen County.
Funding Bonds.
 5s '15 F-A \$40,000.00 Aug 1 '17-'20
 25,000.00 Aug 1 '21-'22
 25,000.00 Aug 1 1945
 BOND. DEBT Aug 1915 \$158,000
 Assessed valuation 1915 2,734,510
 Population 1910, 1,486; 1915, 2,132

LEONIA SCHOOL DISTRICT.
 This district is in Bergen County.
 4s '12 J-J \$65,000.00 July 1 '20-'38
 4s '15 J-J 48,000.00 July 1 '30-'42
 BOND. DEBT May 1916 \$156,000
 Assessed valuation 1915 2,741,948
 Tax rate (per \$1,000) 1916 \$20.08

LINDEN TWP. SCHOOL DIST.
 This district is in Union County.
 s '05-'08 \$45,000
 4s '10 87,000 July 1 '20-'30-40
 5s '13 67,000 Apr 1 '23-'33-43
 BOND. DEBT Mar 1914 \$144,000
 Note debt (additional) 9,600
 Ass'd val. '13 (abt. 65% act.) 11,425,307
 Population in 1914 (est.) 7,502
 INT. at Nat. State Bk., Elizabeth.

LODI.
 This borough is in Bergen County. Inc. Dec. 1894. Pop'n '15, 6,379.
Funding Bonds.
 5g '14 M-S \$69,000.00 Sept 1 '17-'39

School Bonds.
 4s '08 & ssn \$65,000.00 Part yearly
 s '14 49,500.00

Road Bonds.
 4s '08 J-D \$12,000.00 1929

Water Bonds.
 5s '09 A-O \$80,000.00 Oct 1 1939
 GR. BN. DT. May 5 '16 \$162,000
 Sinking fund 13,874
 Ass'd val. '15 85% act.) 3,596,101
 Total tax (per \$1,000) 1915 \$25.57
 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 \$25,000.00 Mar 1 1934
 5s J-D 3,000.00 Dec 1923
 4s '13 M-S 14,000.00 Mch 1 1933
 5s '15 F-A 30,000.00 Feb 1 1935

Beach and Park Bonds.
 4s '05 J-D \$150,000.00 June 1 1935
 4s '06 J-D 250,000.00 June 1936
 4s '08 M-N 100,000.00 1937

Refunding Bonds.
 5s '97 J-D \$10,000.00 1917
 5s '15 J-J 95,500.00 July 1 1945

Paving Bonds.
 5s '13 M-N \$120,000.00 May 1 1943

School Bonds.
 4s '11 M-N \$110,000.00 Nov 1 1941
 5s '08 J-J 45,000.00 1930
 5s '07 M-N 6,000.00 1927
 5s '03 A-O 20,000.00 1923
 4s '08 J-J 119,000.00 Jan 1 1923
 118,000.00 Jan 1 1934

BOND. DEBT May 1916 \$1,019,500
 Sinking fund 119,223
 Assessed val. '15 (1/2 act.) \$15,582,614
 Tax rate (per \$1,000) 1915 \$24.12
 Population 1910, 13,298; '15, 14,565
 r INT. at Treasurer's office.

MADISON.
 This borough is in Morris County. Inc. Dec. 27 1889. Pop. '15, 5,628.
Sewer Bonds (opt. aft. 10 yrs.).
 4s '11 J-J \$100,000.00 Jan 1 1941
 4s '12 J-J 20,000.00 Jan 1 1942

Funding Bonds.
 4s '14 J-D \$55,000.00 June 15 1944
 (Subj. to call beg. June 15 1924)

Refunding Water Bonds.
 3s '15 F-A 450,000.00 Aug 1 1920

School Bonds.
 5s A-O \$13,000.00 1917-1931
 4s F-A 58,000.00 1919-1947

Refunding Light Bonds.
 3s F-A \$10,000.00 1919
 BOND. DEBT Oct 9 '16 \$213,000
 Floating debt 155,000
 Sinking fund 21,336
 Assessed valuation 1915 1,165,955
 Total tax (per \$1,000) 1915 \$30.60
 INTEREST payable at First Nat. Bank of Madison and Madison Tr. Co.

MERCER COUNTY.
 County seat is Trenton.
Bridge Bonds.
 4s J-J \$30,000.00 Jan 1 1923
 4s '04 F-A 19,800.00 Aug 1 1923
 4s M-S 14,000.00 Mch 1 1924
 4s M-N 0,000.00 Aug 1 1925
 4s M-S 54,900.00 Oct 1 1926
 4s J-D 7,950.00 Dec 1 1926
 4s F-A 12,000.00 Feb 1 1929
 4s '12 J-J 7,000.00 Jan 1 1932
 4s '16 J-J 73,000.00 1936

Funding Bonds.
 4s '13 J-J \$206,000.00 Jan 1 1933

Park Tunnel Bonds.
 4s '11 J-J \$30,000.00 Jan 1 1941

Renewal Bonds.
 4s '04 M-N 10,000.00 July 1 1923
 4s M-N 5,000.00 May 1 1924
 4s '04 J-D 10,000.00 Dec 1 1924
 4s A-O 10,000.00 Oct 1 1925

Building Bonds.
 3s '15 A-O \$228,500.00 & r. Apr 1 1941
 4s F-A 20,000.00 Feb 1 1944
 4s '04 J-D 3,000.00 June 1 1943
 4s '12 J-J 150,000.00 July 1 1943

Road-Improvement Bonds.
 4s '03 J-D \$100,000.00 June 1 1933
 4s '03 F-A 61,000.00 Aug 1 1933
 4s '04 J-D 18,000.00 Dec 1 1934

4s J-D \$103,000.00 Dec 1 1935
 4s '13 F-A 31,000.00 & r. Jan 1 1938
 4s F-A 53,000.00 Feb 1 1939
 4s '12 J-J 33,500.00 Jan 1 1942
 4s '13 J-J 14,500.00 July 1 1943
 4s '16 J-D 20,000.00 1921
 4s '13 J-J 45,500.00 1948
 BOND. DEBT Apr 1916 \$1,433,150
 Floating debt 210,000
 Sinking fund 425,000
 Net val. taxable 1916 123,951,979
 State & Co. tax (per \$1,000) 15.54.56 +
 Pop'n 1910, 125,657; 1915, 139,812
 INTEREST at Collector's office.

MERCHANTVILLE.
 This borough is in Camden County.
Street Imp't. Bonds.
 5s '13 J-D \$27,000.00 July 1 1943

Sewer Bonds.
 4s '12 J-D \$15,000.00 1917
 15,000.00 1927
 23,000.00 1937
 5s '08 J-J 66,000.00 July 1 '23-'33
 BOND. DEBT Oct 21 '16 \$215,000
 Sinking fund 17,088
 Assessed valuation 1916 2,356,626
 Tax rate (per \$1,000) 1916 \$25.00
 Population 1910, 1,996; 1915, 2,242
 r INT. at Central Trust Co. in Camden; others at First Nat. Bank, Merchantville.

MIDDLESEX COUNTY.
 County seat is New Brunswick.
Jail Bonds.
 4s '18 M-N \$150,000.00 May 1 1956

Court House Bonds.
 4s '18 M-N \$70,000.00 July 1 1934

Renewal Bonds.
 4s '12 J-D \$8,500.00 1925-1933

Building Bonds.
 4s '10 A-O \$120,000.00 Oct 1 '30-'39
 4s 9,000.00

Renewal Bonds.
 3s '18 J-J 13,500.00 1917-1919
 4s J-J 8,000.00 1920-1921
 4s J-J 9,000.00 1917-1924
 4s 24,000.00
 4s F-A 10,000.00 1910-1928
 4s '12 F-A 10,000.00 Feb 1 '21-'30
 4s '14 J-D 8,000.00 Dec 1 '24-'31

Workhouse Bonds.
 4s '16 M-N \$60,000.00 May 1 1936

Bridge Bonds.
 3s '18 J-J \$149,900.00 & r. Jan 1 '22-'31
 4s '07 A-O 80,000.00 Apr 1 '17-'36
 4s '12 J-D 38,000.00 Dec 1 '24-'42
 4s '15 F-A 33,000.00 Aug 1 '24-'34
 4s '15 J-J 40,000.00 Jan 1 '37-'45
 4s '16 M-N 27,000.00 Aug 1 '37-'45
 4s '16 M-N 27,000.00 May 1 '17-'36
 4s '16 M-N 35,000.00 May 1 '17-'41

Road Bonds.
 4s '04 J-J \$46,000.00 Jan 1917-'36
 4s A-O 43,000.00 1932-1935
 4s '05 30,000.00
 s 20,500.00
 4s '09 F-A 125,000.00 Feb 1 '19-'38
 4s '10 J-J 97,000.00 1920-1939
 5s '13 F-A 12,500.00 Aug 1 '17-'42
 4s '16 M-N 48,000.00 May 1 '18-'41
 4s '16 J-D 350,000.00 June 1 1921
 4s '16 J-D 31,000.00 June 1 '17-'37
 4s '16 J-D 14,000.00 June 1 '18-'19
 16,000.00 June 1 '20-'21

BOND. DEBT June 1 '16 \$1,406,900
 Sinking funds 42,876
 Net val. taxable 1916 91,408,892
 County tax (per \$1,000) 1915 \$4.691
 State sch'l tax (per \$1,000) 15.32.543
 Pop'n 1910, 114,426; 1915, 144,716
 INT. at County Collector's office.

MIDLAND PARK.
 This borough is in Bergen County.
Road Bonds.
 5s A-J \$10,000.00 July 1 1923
 5s A-O 7,500.00 Apr 1 '17-'31
 5s M-S 4,000.00 Mar 1 '21-'30
 BOND. DEBT Oct 9 '16 \$41,500
 Certificates of indebtedness 16,231
 Assess. val., real estate, 1916 893,500
 Assess. val., total 1916 1,052,400
 Tax rate (per \$1,000) 1916 \$23.00
 Population in 1915 2,130
 INT. on \$10,000 issue at First Nat. Bank, Paterson; on \$7,500 at A. B. Leach & Co., N. Y.; on \$24,000 at Ridgewood (N. J.) Trust Co.

MILBURN SCHOOL DIST.
 This district is in Essex County.
 4s '14 J-D \$34,000.00 June 1 '17-'23
 1,000.00 June 1 1934
 4s '13 M-N 7,500.00 Nov 1 1942
 4s '10 M-N 8,500.00 May 1 1930
 4s '09 M-N 22,000.00 Nov 1 1929
 4s M-N 17,500.00 \$2,000 yrly
 BOND. DEBT Oct 1915 84,500
 Assessed val., real estate 5,998,648
 Total assess. val. 1915 6,617,497
 School tax (per \$1,000) 1913 \$21.60
 Population in 1914 (est.) 4,000
 INT. at First Nat. Bk., Milburn.

MILBURN TOWNSHIP.
 This township is in Essex County.
Sewer Bonds.
 4s '18 M-S \$7,000.00 Sept 1 1923
 4s '10 J-D 70,000.00 Sept 1 '33-'43
 4s '10 J-D 12,000.00 Dec 1 1930
 4s 10,000.00 Sept 1 1928
 4s 11,000.00 Dec 1 1929

Town Hall Bonds.
 4s 20,000.00 Dec 1 1931
 BOND. DEBT Oct 1916 \$163,000
 Sinking fund 35,099
 Total valuation 1915 6,617,547
 Tax rate (per \$1,000) 1915 \$18.50
 Population 1910, 3,720; 1915, 4,372
 INT. at U.S. Mtge. & Trust Co., N. Y.

MILVILLE.
 This city is in Cumberland County. Commission government approved Apr. 1 1913. Pop'n 1915, 13,307.
 For proposed acquisition of water plant see "Chronicle" of Nov. 27 1916, page 1825.
General Improvement Bonds.
 5s '14 F-A \$32,000.00 Aug 1 1934
 4s '14 F-A 10,000.00 Aug 1 '19-'23

Street Imp't. Bonds.
 4s J-D \$60,000.00 Dec 20 1932

Refunding Bonds.
 4s J-J \$9,000.00 July 1 '17-'29

School Loans.
 4s '15 J-J \$5,200.00 July 1 1921
 4s '15 J-J 45,000.00 Jan 1 1939
 4s '13 J-J 12,000.00 July 1 268.38
 5s '13 J-J 15,000.00 July 1 1933
 5s '14 M-N 79,000.00 May 1 1934

Sewer Loans.
 4s '15 J-J \$24,000.00 Jan 1 '29-'34-'39
 5s F-A 10,000.00 Aug 1 1933
 (Callable on 30 days' notice.)
 BOND. DEBT Oct 10 '16 \$315,200
 Improvement certificates 4,426
 Floating debt 45,000
 Sinking fund 42,882
 Assess. val. '16, real estate 4,983,275
 Total assess. val. 1916 6,346,603
 (Assessment about 4.5 act. value.)
 Total tax (per \$1,000) 1916 \$22.90
 INT. at Millville Nat. Bank.

MONTECLAIR.
 This town is situated in Essex Co. Inc. 1894. Commission government adopted June 6 1915.
Municipal Bldg. Bonds.
 4s '12 P-A \$100,000.00 Aug 1 1942

School Bonds.
 5s M-N \$5,000.00 Nov 1 '1-'21
 4s '08 M-N 145,000.00 Nov 1 1938
 4s '09 M-N 291,250.00 May 1 1939
 4s '11 A-O 74,250.00 Oct 2 1941
 4s '12 J-D 201,000.00 Aug 1 1942
 4s '13 J-J 64,000.00 July 1 1943
 4s '14 J-D 460,000.00 June 1 1944
 4s '15 F-A 150,000.00 Aug 1 1945

Fire-House Bonds.
 3s '18 A-O \$40,000.00 Apr 1 1921
 4s F-A 35,000.00 Feb 1 1929

Renewal School Bonds.
 3s '18 J-J \$100,000.00 July 1 1932
 4s '11 F-A 60,000.00 Feb 1 1941

Grade Abolishment Bonds.
 4s '13 M-N \$75,000.00 Nov 1 1943

Railroad Bonds.
 5s M-N \$30,000.00 Nov 1 '17-'18

Park Bonds.
 3s '06 J-J \$100,000.00 June 30 1931
 4s '15 M-N 10,000.00 Nov 1 1935
 BOND. DEBT Oct 9 '16 \$2,071,500
 Floating debt 473,000
 Sinking fund 116,735
 Assessed valuation 1916 47,733,050
 Tax rate (per \$1,000) 1916 \$22.40
 Population 1910, 21,550; '15, 25,029.

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).
 4s '12 J-J \$35,000.00 July 1 1942
 4s '12 J-J 35,000.00 (opt. aft. 1905)

Road Bonds (opt. aft. 1935)
 4s '05 J-D \$80,000.00 1935
 4s '16 J-D 50,000.00 June 1 '18-'27
 4s '16 J-D 16,000.00 June 1 '18-'25
 4s '16 A-O 510,000.00 Oct 2 '18-'29
 27,000.00 Oct 2 1930
 BOND. DEBT Oct 1916 \$940,000
 Ass'd val. '15 (abt. act.) 54,275,989
 County tax (per \$1,000) 1915 \$9.10
 Pop'n 1910, 74,704; 1915, 81,614.
 INT. at Nat. Iron Bank, Morristown.

MORRISTOWN.
 This town is in Morris County, Inc. Apr. 6 1865. Population 1915, 13,006.
School Bonds.
 5s '14 J-D \$9,000.00 Dec 9 1917
 4s '14 J-D 185,000.00 Sept 1 '18-'28
 (1,000 Sept 1 '18-'28)
 4s '16 M-S 28,000.00 Sept 1 '29-'42
 (36,000 Sept 1 '43-'45)

Sewer Bonds.
 4s '07 J-J \$365,000.00 Jan 1 1948
 (Subject to call beg. 1918)
 5s '13 A-O 80,000.00 Oct 1 1953
 (Subject to call beg. Oct. 1 1923.)

Fire Bonds.
 5s '13 M-S \$15,000.00 Sept 5 1928
 (Subject to call beg. Sept. 1913.)
 TOP. BLD. DT. Aug 1916 \$699,500
 Ass'd val. 15 (4-5 act.) 12,301,244
 Tax rate (per \$1,000) 1915 \$29.50
 INT. at Morristown Trust Co.

NEPTUNE TOWNSHIP.
 P. O. Asbury Park, Monmouth Co.
Road bonds.—\$21,000
Sewer bonds.—89,500
 5s F-A \$117,300.00 1910-1941
 TOTAL DEBT Apr 10 '16 \$177,800
 School bonds (included) 117,300
 Sinking funds 5,500
 Assessed valuation 1916 7,192,999
 (Assessment about 50% actual value)
 Population in 1915 6,767
 INT. at Asbury Park & Ocean Grove Bank.

NEWARK. Tyler Parmlly, Comp.
 Newark is situated in Essex Co. Vallsburgh annexed Jan. 1 1905.
Board of Works Stable Bonds.
 4s '14 M-S \$150,000.00 Sept 1 1954

Market Bonds.
 4s '13 J-D \$700,000.00 Dec 15 1943

City-Hall Bonds.
 3s '01 J-J \$1,000,000.00 Jan 1 1931
 3s '02 J-J 1,000,000.00 Oct 1 1932

City-Hospital Bonds.
 3s '02 J-J \$300,000.00 Jan 1 1932
 4s '12 A-O 150,000.00 Apr 1 1942
 4s '12 M-N 150,000.00 Nov 1 1942
 4s '13 M-S 600,000.

NEWARK (Continued)—

Table listing various bonds for Newark, including School Bonds, Refunding Corporate Bonds, Corporate Bonds, Dock Bonds, Public Library, Fire & Police Dept. Bonds, Storage Reservoir, Street Opening, Water Debt, City-Hall Bonds, Sinking Fund Bonds, Almshouse Bonds, High Pressure Water, Passaic Valley Sewer Bonds, and various other municipal bonds.

Table listing various bonds for New Barbadoes Township School District, New Brunswick, and Newton. Includes sections for City properties and equipments, School District, and various municipal bonds.

Table listing various bonds for North Bergen, North Plainfield, North Wildwood, and Nutley. Includes sections for Township Debt, School Bonds, and various municipal bonds.

Table listing various bonds for Overpeck Township School District, Palisades Park Sch. Dist., Passaic, and Vailsburg Bonds. Includes sections for School Bonds, City Bonds, and various municipal bonds.

Real estate 359,527.187 349,273.151
Personal 55,290,990 57,437,000
Exempt 626,450 510,447
Net 417,361,637 403,199,704
(Miscellaneous about full value)
Tax (per M) 24.50 20.50

NEWTON. This town is in Sussex County. Inc. 1864. Population 15,433.
Sewer Bonds.
School Bonds.
Water Bonds.
BOND, DEBT May 18 '15. \$236,000
Sinking fund 6,000
Assess. val. '15 (1/2 act.) 3,087,307
Tax rate (per \$1,000) 1914. \$21.59 +
INTEREST payable at Sussex Co. National Bank in Newton.

OCEAN CITY. This city is in Cape May County. Commission government approved Aug. 15 1911. Pop. '15, 3,721.
City-Hall Bonds.
Improvement Bonds.
Fire Bonds.
Streets and Fire Bonds.
Land-Purchase Bonds.
Funding Bonds.
Street Improvement Bonds.
School Bonds.
Pavilion Bonds.
Board-Walk Bonds.

PASSAIC. This city is in Passaic County. Incorp. Apr. 22 1873. Commission gov't adopted July 25 1911.
City Bonds.
Public-Park Bonds.
School-House Bonds.
Board-Walk Bonds.
Streets and Fire Bonds.
Land-Purchase Bonds.
Funding Bonds.
Street Improvement Bonds.
School Bonds.
Pavilion Bonds.
Board-Walk Bonds.

PASSAIC (Continued).

Hospital Bonds. 3 1/2% 02 F-A \$6,000... Feb 1 1927
4s '06 M-S 25,000... Oct 1 1935
GEN. BD. DT. Oct 1 '16. \$2,991,250
Floating debt... 452,254
Sinking fund... 452,254
Ass'd val. '16 (6% act.)... 49,757,577
Total tax (per \$1,000) 1916... \$19.30
Value of city property... \$2,300,891
Popula'n 1910, 54,773; 1915, 61,325
INTEREST on school bonds of 1910, funding bonds due 1941 and park bonds due in 1961 payable at People's Bank & Tr. Co., Passaic; funding bonds due 1942, funding 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.; school bonds due 1945 at Hobart Trust Co., Passaic, or Hanover Nat. Bank, N. Y.; funding bonds due 1943 at Passaic Tr. & Safe Dep. Co. or Equitable Tr. Co., N. Y.; refunding bonds of 1914, 1915 and 1916 and park bonds of 1916 at Passaic Nat. Bank or Chase Nat. Bank, N. Y.; on others at Passaic Nat. Bank, Passaic.

PASSAIC COUNTY.

County seat at Paterson. Bridge Bonds. 4s '03 J-J \$10,000... July 1 1919
4s '06 A-O 130,000... Apr 1-25-'23
4 1/2% '07 M-S 40,000... Sept 2 1927
4 1/2% '07 M-S 20,000... Sept 1 1919
4 1/2% '12 M-S 46,000... Sept 1 1929
5s '13 A-O 28,000... Oct 31 1931
4 1/2% '15 M-N 38,000... May 1 1935
Road Bonds. 4s '08 J-J \$50,000... July 1 1918
4 1/2% '10 J-D 67,500... Dec 1 1928
5s '13 A-O 110,000... Oct 1 '27, '29, '30
4 1/2% '15 M-N 62,000... May 1 1932
4 1/2% '16 F-A 121,000... Aug 1 '17-'27
48,000... Aug 1 '28-'31
10,000... Aug 1 1932
4 1/2% '16 99,000...
Court-House Bonds. 4s '03 M-S 25,000... May 1 1919
Re-building Bonds. 4s '02 M-S \$80,000... Sept 1 1917
4s '04 J-J 300,000... July 1 '20-'24
BOND. DEBT Aug 1916 \$994,500
Assess. val. '15 (actual) 190,561,029
Tax rate (per \$1,000) 1915... \$3.59
Popula'n 1910, 215,902; '15, 236,361
INT. at First Nat. Bk., Paterson.

PATERSON.

This city is in Passaic County. In-corp'n as a city March 19 1851. Pop'n 1910, 125,600; 1915, 124,815. Street & Sewer Funding Bonds. 4 1/2% '14 A-O \$15,000... Oct 1 1924
City Yard Bond. 4 1/2% '14 A-O \$45,000... Oct 1 1944
City-Hall Bonds. 5s '03 A-O \$60,000... Apr '17-'22
4 1/2% '04 M-N 120,000... Nov '23-'44
4s '04 J-J 100,000... July '23-'29
4s '02 F-A 76,000... Aug 1 1932
Fire-Dept. Bonds. 4 1/2% '11 J-J \$35,000... July 1 1931
Funded Debt Bonds. 4s '04 J-D \$500,000... June 1 1930
Street-Improvement Bonds. 4 1/2% '08 M-N \$100,000... May 1 1918
4s '09 J-J 85,000... July 1 1919
4 1/2% '10 M-N 70,000... Nov 1 1920
4s '14 A-O 20,000... Oct 1 1924
Repairing Bonds. 4 1/2% '13 J-D \$25,000... Dec 1 1923
4s '16 M-S 25,000... Mar 1921
4s '15 M-S 20,000... Sept 1920
Market Bonds. 4 1/2% '13 J-D \$20,000... Dec 1 1933
School Bonds. 4s '08 F-A \$15,000... Aug 1918
4s '00 J-D 100,000... June 1 1919
4s '04 M-S 70,000... Mech 1 1929
4s '04 M-N 50,000... Nov '17-'29
4s '05 M-S 275,000... Mech 1 1935
4s '06 J-D 36,000... June 1 1931
4 1/2% '07 J-J 81,000... July 1 1932
4 1/2% '08 M-N 200,000... Nov 1 1933
4s '09 J-J 195,000... July 1 1934
4 1/2% '10 J-D 180,000... June 1 1940
4 1/2% '11 J-D 200,000... 1941
4 1/2% '13 A-O 165,000... Apr 1 1943
4 1/2% '16 J-J 250,000... Jan 1 1946
Sewer Bonds. 4s '00 J-J \$50,000... June 30 1920
4 1/2% '12 M-S 40,000... Mech 1922
Park Bonds. 4 1/2% '12 J-D \$175,000... June 1 1942
4 1/2% '13 J-D 50,000... Dec 1 1943
Sewer Refunding Bonds. 4 1/2% '13 A-O \$400,000... Apr 1 1943
4 1/2% '12 M-N 200,000... Nov 1 1942
4 1/2% '15 F-A \$1,000,000... Feb 1 1945
4 1/2% '16 M-S 330,000... Mar 1946
Building Bonds. 4s '04 A-O \$40,000... Apr 1 1924
4 1/2% '10 M-N 25,000... Nov 1 1930
Garbage Destructor Bonds. 4 1/2% '12 M-S \$50,000... Mech 1 1932
Renewal Bonds. 4s '02 M-N \$49,000... May 1 1917
4s '02 J-D 38,000... Dec 1 1922
4s '03 A-O 25,000... Apr 1 1923
4s '03 M-N 35,000... May 1 1923
4s '03 J-D 55,000... Dec 1 1923
4s '04 F-A 25,000... Feb 1 1924
4s '04 A-O 35,000... Apr 1 1924
4s '04 M-N 40,000... Nov 14 1924
4s '05 J-D 75,000... Dec 1 1926
4s '06 J-D 115,000... Dec 1 1926
4 1/2% '07 J-J 100,000... July 1 1937
4 1/2% '08 M-N 100,000... May 1 1938
4 1/2% '09 A-O 50,000... Apr 1919
4 1/2% '10 A-O 325,000... Apr 1 1940
TOT. BD. DT. Oct 1 '16. \$6,825,000
Floating debt... 1,098,424
TOTAL DEBT Oct 1 1916 7,721,424
Sinking fund... 1,300,000
NET DEBT Oct 1 1916... 6,421,424
City property 1916... 2,421,000
School property 1916... 2,413,000
Assessed valuation, real... 90,778,663
Assessed val., personal... 19,211,179
Second-class RR. property 610,093

Total assess. val. 1916... 100,999,935
Total tax rate (per \$1,000) 1916... \$20.45
INTEREST at City Treas. office or Hanover Nat. Bank, New York.

PERTH AMBOY.

This city is in Middlesex County. Improvement Bonds. 4 1/2% \$2,500... June 1 1919
Judgment Bonds. 4s \$2,000... 1920
School Bonds. 4s \$10,000... Mech 1919
4s 18,000... July 1917
4s 5,000... Jan 1922
4s 37,000... Oct 1922
4s '04 M-S 54,000... Sept 1 1934
4s 35,000... July 1 1935
4s '06 M-S 49,000... Sept 1 1936
4s 100,000... 1938
4s 25,000... 1918
4 1/2% '11 A-O 47,000... Apr 1 1941
4 1/2% '11 20,000... July 1 1941
4 1/2% '12 M-S 80,000... Sept 1 1942
4 1/2% '14 M-N 115,000... May 1 '24-'64 (\$23,000 every 10 years)
4 1/2% '16 \$9,900... July 1 1926
40,000... July 1 1936, 1946, 1955 & 1956

City-Hall Bonds.

4 1/2% '08 J-J \$35,000... July 1 1928
3,000... 1917
Funding Bonds. 5s '13 J-D \$97,000... June 2 1923
4 1/2% '16 A-O 45,000... Apr 1 '17-'25
2,000... Apr 1 1926
Sewer Bonds. 4 1/2% '08 J-J \$68,100... July 1 1918
4 1/2% '10 M-N 41,000... May 1 1920
23,500... 1923
Harbor Bonds. 4 1/2% '14 J-D \$310,000... June 1 1964
Fire-Department Bonds. 4 1/2% '04 \$19,000... Aug 1 1924
4 1/2% '15 A-O 14,000... Apr 1 1935
Light, Heat & Power Plant. 4 1/2% '15 A-O \$150,000... Apr 1 1965
Street Bonds. 4 1/2% '09 A-O \$125,000... Oct 1 1924
4 1/2% '11 87,000... Nov 1 1926
100,000... 1923
4 1/2% '15 J-D 135,000... June 1 1930
4 1/2% '16 A-O 65,000... Apr 1 1931
Refunding Water Bonds. 4 1/2% \$17,000... Feb 1 1929
Park Bonds. 4 1/2% '15 J-J \$38,000... July 1 1940
Water Bonds. 4 1/2% \$250,000... Sept 1922
(Subject to call Sept. 1 1907.)
4s \$25,000... Jan 1917
4s 80,000... July 1 1933
4s '04 J-D 155,000... Sept 1 1934
4s M-N 100,000... May 1 1936
4 1/2% '10 J-J 50,000... Jan 1 1940
4 1/2% '12 M-S 25,000... Sept 1 1942
4 1/2% '14 M-S 100,000... Sept 1 1944
4 1/2% '16 100,000... June 1 1946
Hospital Bonds. 4s \$2,500... 1921
Police-Facilities Bonds. 4s \$15,000... 1930
TOT. BD. DT. Mar '16. \$2,752,700
Floating debt Oct 1915... 758,800
Sinking funds Mar '16... 627,457
City property Jan 1915... 2,103,359
Total valuation 1915... 23,530,510
Total tax (per \$1,000) 1916... \$25.00
Popula'n 1910, 32,121; 1915, 39,719
INT. payable in Perth Amboy.

Harbor Bonds.

4 1/2% '14 J-D \$310,000... June 1 1964
Fire-Department Bonds. 4 1/2% '04 \$19,000... Aug 1 1924
4 1/2% '15 A-O 14,000... Apr 1 1935
Light, Heat & Power Plant. 4 1/2% '15 A-O \$150,000... Apr 1 1965
Street Bonds. 4 1/2% '09 A-O \$125,000... Oct 1 1924
4 1/2% '11 87,000... Nov 1 1926
100,000... 1923
4 1/2% '15 J-D 135,000... June 1 1930
4 1/2% '16 A-O 65,000... Apr 1 1931
Refunding Water Bonds. 4 1/2% \$17,000... Feb 1 1929
Park Bonds. 4 1/2% '15 J-J \$38,000... July 1 1940
Water Bonds. 4 1/2% \$250,000... Sept 1922
(Subject to call Sept. 1 1907.)
4s \$25,000... Jan 1917
4s 80,000... July 1 1933
4s '04 J-D 155,000... Sept 1 1934
4s M-N 100,000... May 1 1936
4 1/2% '10 J-J 50,000... Jan 1 1940
4 1/2% '12 M-S 25,000... Sept 1 1942
4 1/2% '14 M-S 100,000... Sept 1 1944
4 1/2% '16 100,000... June 1 1946
Hospital Bonds. 4s \$2,500... 1921
Police-Facilities Bonds. 4s \$15,000... 1930
TOT. BD. DT. Mar '16. \$2,752,700
Floating debt Oct 1915... 758,800
Sinking funds Mar '16... 627,457
City property Jan 1915... 2,103,359
Total valuation 1915... 23,530,510
Total tax (per \$1,000) 1916... \$25.00
Popula'n 1910, 32,121; 1915, 39,719
INT. payable in Perth Amboy.

PILESGROVE TWP. SCH. DIST.

This district (P. O. Woodstown) is in Salem County. Comprised of the Township of Pilesgrove and Borough of Woodstown. Land Purchase. 4 1/2% s-a \$4,000... 1921 & 1923
School Bonds. 5s '15 F-A \$50,000... Aug 1 '17-'41
5s '15 F-A 12,500... Feb 1 '17-'40
5s '15 F-A 31,000... Apr 1 '17-'40
Total school debt Oct 1 '16 898,500
Assessed val., est., 1916... 2,850,000
INT. at Salem County Trust Co., Woodstown.

PITMAN.

A borough in Gloucester County. Popula'n 1910, 1,950; 1915, 2,577. School Bonds. 5s '16 A-O \$54,000... Oct 1 '17-'52
1,000... Oct 1 1953
TOTAL DEBT... (?)
Assessed valuation 1915... \$2,121,164
INT. at Pitman National Bank.

PLAINFIELD.

This city is in Union County. Incorporated in Apr 1859. Voters of North Plainfield on Sept. 24, 1914 favored consolidation with Plainfield. School Bonds. 4s '04 J-D \$41,600... June 1 '17-'24
4s '05 J-D 58,000... June '25-'34
4s '05 J-D 5,200... 1917-1929
4 1/2% '08 J-J 95,000... July 1 1958
4s '09 M-N 45,000... Nov 1 1959
4s '09 M-N 10,000... Nov 1 1924
4s '11 J-D 100,000... Jan 1 1936
4 1/2% '13 J-J 230,000... Jan 1 '23-'61
4 1/2% '15 M-S 100,000... Mar 1 '43-'65
4s '16 M-N 14,000... May 1 '55-'61
16,000... May 1 '62-'65
Police-Station Bonds. 4 1/2% '08 J-J \$18,500... July 1 '17-'28
Sewer Bonds. 4s M-N \$41,000... May 1 '28-'35
4s J-J 56,000... 1927
4 1/2% '08 M-N 49,550... 1917-1945
4s '09 M-N 43,000... Nov 1 '36-'47
4 1/2% '14 A-O 30,000... Apr 1 '17-'22
5s '14 M-N 90,000... Nov 1 '25-'42
2,000... Nov 1 1943
5s '14 A-O 75,000... Apr 1 '25-'39
4 1/2% '14 A-O 145,000... Apr 1 '40-'51
Fire-House Bonds. 4 1/2% '08 \$15,000... Dec 1 1918
Street Bonds. 4 1/2% \$20,800... 1917-1924
4s 14,000... 1900-1917
(Subject to call beginning 1915.)
BOND. DEBT June 5 '16 \$1,258,000
Sink. fund, bonds & cash... 35,568
Assessed valuation 1915... 31,117,592

Total tax (per \$1,000) 1915... \$19.10
Popula'n 1910, 20,550; 1915, 24,516
INT. at office of City Treasurer.

PRINCETON SCHOOL DIST.

This district is in Mercer County. 4 1/2% '11 J-J \$112,000... Jan 1 '28-'76
4s '01 J-J 8,000... Jan 1 '17-'20
4 1/2% '08 A-O 1,725... Apr 15 '17-'19
4 1/2% '10 J-J 10,500... Jan 1 '17-'28
BOND. DEBT Nov 13 '16. \$140,800
Net taxable value 1916... \$3,300,000
School tax (per \$1,000) \$2.54 + \$1,000 1916 (Local) 3.60
INT. payable in N. Y. at Nat. City Bank and Nat. Park Bank, or Princeton Bank in Princeton.

RAHWAY.

This city, of Union County, was declared bankrupt in 1882, and a compromise was made relative to 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 3% rate. Interest on these water bonds is also now promptly paid. Incorporated 1858. Population 1915, 9,686. Adjustment Bds. (Opt. any time). 4s '82 M-N \$359,434.92r Nov 1 1922
Water Bonds Renewed. 4s '02 J-J \$185,000... July 1 1932
School Bonds. 4 1/2% A-S \$35,000... Mech 1 1918
4s A-S 75,000... Oct 1 1959
5s J-J 25,000... July 1 1960
Funding Bonds. 5s J-D \$80,000... Dec 1 1941
Filtration-Plant Bonds. 4 1/2% '08 M-N \$45,000... 1936
5s '14 F-A 24,000... Feb 5 1934
(Subject to call Feb 5 1919.)
BOND. DEBT Oct 16 '16. \$808,433
Water debt (moulded) 244,000
Sinking fund 78,026
Assess. val. '16 (60% act.) 7,990,374
Total tax (per \$1,000) 1916... \$22.40
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. '13. Village is co-extensive with Overpass Township School District, both being supported by same taxing district. Road Bonds. 5s Aug \$25,000... Aug '25-'29
Sewer (Assessment) Bonds. 4 1/2% J-J \$12,000... July '17-'20
4s J-J 11,000... July '17-'22
4s J-J 5,000... Jan '17-'21
Funding Bonds (\$62,065.35 assessable agst. property benefited). 5s '10 J-J \$18,000... Jan 1 1930
5s '11 J-J 50,000... Jan 1 1931
5s '12 J-J 42,000... July 1 1932
5s '16 J-J 43,500... Jan 1 1936
BOND. DEBT Oct 1 '16... \$205,500
Floating debt... 96,545
Sinking fund and cash... 124,400
Assess. val. '16 (60% act.) 5,057,154
Total tax (per \$1,000) 1916... \$30.00
Population in 1915... 7,004
INT. at the U. S. Mtgs. & 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. Grade Crossing Elimination. 5s '15 A-O 30,000... Oct 1 '17-'20
40,000... Oct 1 '21-'30
Funding Bonds. 5s '15 F-A \$32,000... Feb 1 '20-'25
7,000... Feb 1 1930
Original Sewer Bonds. 5s J-D \$48,000... June 1 '17-'20
Macadam Bonds. 5s J-J \$8,500... 1917-1922
5s M-N 40,000... 1917-1926
Broad Street Bonds. 4 1/2% A-O \$50,000... Oct 1 '20-'38
(\$6,000 due every 5 years.)
West-Side Sewer Bonds. 5s '11 F-A \$45,000... Aug 1 '17-'25
4,500... 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 \$10,800... Aug 1 1918
TOTAL DEBT Oct 16 '16... \$31,800
Floating debt... 75,000
Sinking fund... 19,062
Assess. val. '16 (1/2 act.)... 8,665,261
Total tax (per \$1,000) 1916... \$32.90
Population 1910-5,416; 1915-6,729.
INT. at First Nat. Bank and Ridgewood Tr. Co., Ridgewood.

RIDGEWOOD SCHOOL DIST.

School Bonds. 5s J-D \$6,000... 1917-1918
4s A-O 44,000... 1917-1927
4 1/2% M-N 74,750... May 1 '17-'39
4 1/2% J-D 7,000... 1921-1927
5s '13 J-J 35,000... July 1 '28-'39
4 1/2% J-J 17,500... 1919-1935
BOND. DEBT Oct 1 1915 \$193,500
Assess. val. 1915... \$5,177,300
School tax 1915 (Local) \$2.63
(per \$1,000) \$10.00... 7.38
INT. at U. S. Mtgs. & Tr. Co., N. Y.

ROSELLE.

This borough is in Union County. Sewer Bonds. 4s \$12,000... 1917
Fire Dept. Bonds. 5s '13 A-O \$10,000... Apr 15 1933
School Bonds. 4s \$60,000... 1919-1933
4 1/2% 5,000... 1917-1918
5s 50,000... 1917-1943
Construction Bonds. 5s '11 J-J \$20,000... Jan 1 1931
BOND. DEBT Jan 1915... \$162,000
Floating debt... 48,500
Sinking fund... 18,070
Assessed valuation 1915... 3,849,409
Tax rate (per \$1,000) 1914... \$19.20
Population 1910, 2,725; 1915, 2,725
INT. at First Nat. Bank, Roselle.

ROSELLE PARK.

This borough is in Union County. Funding Bonds. 4 1/2% '15 M-S \$67,000... Mar 15 '17-'36 (See V. 100, p. 755, for maturity.)
Sewer Bonds. 5s '08 \$47,000... Nov 1 1928
5s '10 54,000... Apr 1 1930
4s '12 \$3,200 due \$1,000 y'ly in Aug
Road Bonds. 4 1/2% '15 M-S 30,000...
BOND. DEBT Jan 1 1915... \$105,200
Floating debt... 97,832
Sinking fund... 41,363
Assessed valuation 1915... 2,816,134
School tax (per \$1,000) 1914... \$18.80
Population 1910, 3,138; 1915, 4,327
INT. at First Nat. Bank, Roselle.

RUTHERFORD.

This borough is in Bergen Co., Inc. Sept. 21 1881. Pop'n 1915, 8,351. Funding Bonds. 4 1/2% '14 M-N \$200,000... May 11 1944
4 1/2% '16 F-A 90,000... Feb 1 '17-'46
4 1/2% '16 F-A 40,000... Feb 1 1946
Improvement Bonds. 4 1/2% '02 J-J \$75,000... July 1 1922
Street Bonds. 4s '02 M-N \$10,000... May 1 1832
Park Bonds. 4s '05 F-A \$12,500... Feb 1 1930
BOND. DEBT Apr 1 '16... \$536,000
Floating debt... 30,000
Sinking fund Nov 1 1916... 69,742
Assessed valuation 1916... 9,169,740
Total tax (per \$1,000) 1916... \$27.80
INT. on park, street and \$200,000 funding bonds at Rutherford Nat. Bank; on impt. bonds at First Nat. Bank, N. Y., and at U. S. Mtgs. & Tr. Co., N. Y., on \$130,000 funding bonds.

RUTHERFORD SCHOOL DIST.

4s '00 J-D \$49,570... June 20 1930
4s '06 A-O \$45,000... Apr 1 '17-'61
4s '06 J-D \$10,000... Dec 1 1936
4 1/2% '10 F-A 127,300... Feb 1 1950
4 1/2% '11 F-A 19,300... Aug 1 1951
4 1/2% '16 M-S 40,000... Mar 1 '22-'41
BOND. DEBT Nov 16 1916 \$291,170
Assess. valuation 1916... 9,169,740
School tax (per \$1,000) 1916... \$8.80
z INT. at R. M. Grant & Co., N. Y.; on other bonds at Rutherford Nat. Bank.

SEA ISLE CITY.

This city is in Cape May County. Boardwalk Bonds. 5s '15 M-N \$18,000... May 1 1935
Bulkhead Bonds. 5s '15 M-N \$8,000... May 1 1945
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
Sewer Bonds. 5s '15 \$3,000...
BOND. DEBT Apr 8 '16... \$182,000
Floating debt... 10,131
Sinking fund... \$10,130
Assessed valuation 1915... 1,817,922
Total tax (per \$1,000) 1915... \$23.80
Population in 1910, 551; 1915, 955

SOMERSET COUNTY.

Somerville is the county seat. Building Bonds. 4s '06 J-J \$280,000... July 1 '21-'36
BOND. DEBT Oct 12 '16 \$280,000
Floating debt... 87,845
Assessed val., Real estate 31,370,149
1916 (Total) 36,909,292
County tax (per \$1,000) 1916... \$6.81
Popula'n 1910, 35,820; 1915, 44,123
INT. at New York Tr. Co., N. Y.

SOUTH AMBOY.

This city is in Middlesex County. Inc. 1908. Population 1915, 7,482. School Bonds. 5s '12 \$39,000... yly on Oct 1
Public Dock. 5s \$7,000... Jan 1 '17-'24
Sewer Bonds. 5s '11 J-J \$50,000... Jan 1 '17-'41
15,000... Jan 1 '23-'46
5s '13 F-A 25,000... Feb 1 1917
15,000... Feb 1 1917
TOTAL DEBT Nov 6 1915 \$139,000
Assessed valuation 1915... 2,856,720
Tax rate (per \$1,000) 1915... \$22.90
INT. at First Nat. Bk., So. Amboy.

SOUTH ORANGE.

This village is in Essex County. Inc. 1869. Population 1915, 5,866. Funding Bonds. 4 1/2% '10 M-S \$14,200... Mech 1 1936
4s 4,000... Jan 1 1917
5s '14 J-J 42,000... Jan 1 '18-'21
5,000... Jan 1 1923
4 1/2% '16 J-J 17,500... Jan 1 1917
150,000... Jan 1 '18-'25
5s J-J 40,000... 1917-1923
Park Bonds. 4 1/2% '10 M-S \$10,000... Mech 1 1935
4 1/2% '14 J-J 8,000... Jan 1 '45-'48

SO. ORANGE (Concluded).
Playground Bonds.
 4 1/2% 14 J-J \$23,000... July 1 1944
Fire Equipment Bonds.
 4 1/2% 14 J-J \$8,000... July 1 '17-'24
Refunding Bds. (Opt. after 1920).
 4s 00 J-J \$51,000... Jan 1 1930
Renewal Bonds.
 4s 02 P-A \$3,000... Feb 1 '17-'19
Sewer Bonds.
 4s 04 J-J \$235,000 & r. J'y '17-'44
 (Sec. V. 78, P. 2617, for maturity) J
 4 1/2% 08 M-N \$48,000... May 1 '45-'48
 4 1/2% 10 M-S 2,028.69... 1930-1935
 4 1/2% 14 J-J 20,000... Jan 1 '45-'48
Water Bonds.
 4 1/2% 12 P-A \$9,000... Feb 1 1932
 4 1/2% 14 J-J 250,000... Jan 1 1944
 4 1/2% 16 J-J 28,000... Jan 1 1946
Construction Bonds.
 4s 05 J-J \$3,000... Jan '17-'22
 T.O.P. B.D. D.T. Oct 7 '16 \$839,729
 Sinking fund July 1 1916... 44,655
 Total assessed val. 1916... 12,734,699
 Total tax (per \$1,000) 1916... \$21.10
 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 97 J-J \$1,500... July 1 1917
 4s 02 P-A 24,500... Aug 1 '17-'23
 4s 04 J-J 5,000... Jan 1 '17-'21
 4s 10 M-N 170,000... May 1 '18-'31
 4 1/2% 10 J-J 24,550... July 1 '32-'33
 4 1/2% 12 M-N 12,150... May 1 1934
 4 1/2% 12 J-D 65,000... June 1 '32-'36
 5s 15 J-D 24,000... 1937-1942
BOND. DEBT Oct 30 '16 \$415,700
 Assess. val. 16 (80% act.) 2,776,198
 School tax (per \$1,000) 1915... \$4.46
 Population in 1915... 10,435
 INT. on the \$24,500 issue at
 Fidelity Trust Co., Newark; on 5s
 of 1897 at Franklin Sav. Institution,
 Newark; on \$5,000 4s and \$170,000
 4s in N. Y. City at A. B. Leach & Co.;
 on \$12,150 at office of J. S. Rippe
 & Co., Newark; on \$65,000 in N. Y.
 and on 5s of '15 at U. S. Mtg. &
 Trust Co., N. Y.

SOUTH RIVER.
 This borough is in Middlesex Co.
Electric Light Bonds.
 4s s-a 85,500... 1923
 5s s-a 12,500... 1940
 5s s-a 25,000... 1944
Borough Hall Bonds.
 4 1/2% s-a \$20,000... 1927
Water Bonds.
 5s s-a \$75,000... 1940
Sewer Bonds.
 5s s-a \$52,000... 1940
Refunding Bonds.
 5s s-a \$28,000... 1944
BOND. DEBT Oct 7 1916 \$325,450
 Sinking fund... 35,000
 Assessed valuation 1916... 2,827,779
 (Assessment about 60% actual.)
 Total tax rate (per \$1,000) 16 \$23.80
 Population 1915... 6,691
 INT. payable in South River.

SOUTH RIVER S. D. NO. 1.
School Bonds.
 4s s-a \$1,634... 1917-1919
 4 1/2% s-a 24,200... 1917-1944
 4s s-a 34,000... 1917-1950
 4s s-a \$800... 1917-1918
 4 1/2% 16 J-J [24,000, July 1 '17-'40,
 9,000, July 1 '41-'46
BOND. DEBT Oct 1916 \$63,450
 Assess. val. (real & pers.) 2,821,135
 INT. on 1916 issue at First Nat.
 Bank, South River.

SPRING LAKE.
 This borough (P. O. Spring Lake
 Beach) is in Monmouth County.
Park Bonds.
 4 1/2% 03 P-A \$19,500... Aug 1 1933
Fire Engine Bonds.
 5s 15 M-S \$9,000... Sept 1935
 5s 15 M-S 8,000... Sept 1 1935
Water Extension.
 4 1/2% 06 P-A \$25,000... Aug 1 1936
 5s 11 M-S 70,000... Feb 1 1941
Water, Sewer & Park Bonds.
 5s 06 J-D \$70,000... Dec 1 192
Water Bonds.
 5s 09 J-J \$50,000... Jan 1 1929
Refunding Bonds.
 4 1/2% 14 A-O \$15,000... Apr 1944
Funding Bonds.
 5s 07 M-N \$56,000... Nov 1 1937
Sewer-Extension Bonds.
 4 1/2% 09 P-A \$15,000... Aug 2 1939
BOND. DEBT Oct 23 '16 \$313,500
 Water bonds (included)... 160,000
 Floating debt... 13,000
 Sinking funds... 38,228
 Assessed valuation 1915... 3,248,999
 Tax rate (per \$1,000) 1916... \$28.40
 Population 1910, 853; 1915, 1,333
 INT. at First Nat. Bk. Spring Lake.

SUMMIT.
 This city is in Union County. Inc.
 Mch. 1899. Population 1916, 9,130
Park Bonds.
 4 1/2% 11 P-A \$40,000... Feb 1 1936
School Bonds.
 4s M-S \$38,000... Feb 1 1929
 4s J-J 60,000... Jan 1 1939
 4s 00 J-D 4,500... Dec 20 1939
 4s 10 J-J 5,000... July 1 1935
 4 1/2% 11 P-A \$9,000... Aug 1 1941
 4 1/2% 12 A-O 27,000... Apr 1 1942
 4 1/2% 15 J-D 20,000... Dec 31 1945
Fire-Department Bonds.
 4s May \$10,000... May 1 1926
Public-Improvement Bonds.
 4s J-D \$6,000... June 15 1927
Sewer Bonds.
 4s J-12 \$15,000... June 1 1928
 4s M-N \$93,000... Nov 1 1932
Refunding Bonds.
 4s J-J \$9,000... Jan 1 1935
Funding Bonds.
 4s J-D \$10,000... June 15 1927
 4 1/2% 08 J-D 70,000... Dec 1 1938
 4 1/2% 10 M-S 72,000... Oct 1 1940

4s 12 M-N \$4,000... Nov 1 '17-'18
 4s 13 J-D 13,500... Dec 30 '17-'19
GEN. B.D. D.T. Apr 8 '16. \$672,000
 Floating debt... 50,200
 Sinking fund... 196,847
 Total val. 1915... 12,122,870
 Tax rate (per \$1,000) 1915... \$21.10
 INT. at A. B. Leach & Co.,
 N. Y.; on others at City Treas. office.

SUSSEX COUNTY.
 County seat is Newton.
Road Bonds.
 4s 08 A-O \$20,000... Oct 1 1938
 4s 09 A-O 64,000... Apr 1 1929
 4s 09 A-O 38,000... Oct 1 1939
 4s 10 J-J 14,500... July 1 1940
 4s 12 J-J 17,000... Jan 1 1942
 4s 14 A-O 42,000... Apr 1 1944
 4s 16 J-J 25,000... Jan 1 '17-'45
BOND. DEBT Oct 13 '16 \$198,100
 Sinking fund... 27,000
 Assessed valuation 1916... 23,733,467
 State & Co. tax (per \$1,000) '16... \$6.43
 Population 1910, 26,781; 15, 25,977
 INT. at Sussex Nat. Bk., Newton.

TEANECK TWP. SCH. DIST.
 This district (P. O. Englewood) is
 in Bergen Co. Pop'n 1915, 3,200.
 5s 05 M-S \$20,000... Mch 1 '17-'35
 5s 09 M-S 23,000... Mch 1 '17-'39
 5s 13 J-J 14,000... July 15 '17-'39
 5s 16 J-J 25,000... Jan 1 '17-'45
BOND. DEBT May 1 '16 \$103,000
 Ass'd val. '15 (60% act.)... 2,888,951
 School tax (per \$1,000) 1915... \$9.40
 INT. at U. S. Mtg. & Trust Co.,
 N. Y. and Pallisade Tr. & Guar. Co.,
 Englewood.

TELENTON. H. E. Evans, Treasurer.
 Trenton is in Mercer County. The
 water works are much more than self-
 supporting. Commission government
 adopted June 20 1911.
City-Hall Bonds.
 4s 07 M-\$100,000... Mch 1 1937
 4 1/2% 08 P-A 200,000... Aug 1 1938
 4s 09 M-S 200,000... Mar 1 1939
 4s 09 J-D 200,000... Dec 1 1939
General Loan Bonds.
 4 1/2% 14 J-D \$15,000... Dec 1 1944
Public-Bath Bonds.
 4s 08 P-A \$3,500... Aug 1 1918
Fire Department.
 3 1/2% 01 J-J \$15,000... July 1 1921
 3 1/2% 02 P-A 17,000... Feb 21 1922
 3 1/2% 02 M-S 10,000... Sept 1 1922
 3 1/2% 02 M-N 2,500... May 21 1922
 4s 06 M-N 25,000... June 1 1926
 4s 04 M-N 20,000... May 17 1924
 4s 07 P-A 3,700... Aug 1 1917
 4s 09 P-A 14,000... Aug 2 1919
 4s 12 M-S 32,000... Sept 1 1932
 4s 12 M-S 20,000... Sept 1 1932
 4 1/2% 14 J-J 34,000... Jan 15 1934
 4 1/2% 14 J-J 4,000... July 1 1944

Crematory.
 3 1/2% 01 J-J \$50,000... July 1 1921
 4s 07 J-J 3,400... Jan 1 1917
 4 1/2% 16 s-a 4,500... Jan 1 1926
Reporting Bonds.
 3 1/2% 02 M-S \$35,000... Sept 1 1932
 4s 03 A-O 27,000... Oct 1 1933
 3 1/2% 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 60,000... Nov 1 1935
 4s 06 P-A 13,000... Aug 1 1937
 4s 07 P-A 15,000... Aug 1 1937
 4s 08 J-J 6,100... July 1 1928
 3 1/2% 09 P-A 15,500... Aug 21 1929
 4 1/2% 10 P-A 15,000... Aug 1 1929
 4s 12 J-J 10,000... July 1 1922
 4s 13 M-N 20,000... May 1 1923
 4s 14 J-J 10,000... July 1 1924
 4s 15 P-A 5,000... Feb 16 1925
 4s 15... 20,000... Feb 1 1925

School House.
 4s 02 A-O \$9,000... Oct 1 1917
 4s 03 J-J 6,000... Jan 16 1918
 4s 07 P-A 8,000... Feb 1 1917
 4s 08 J-J 14,500... Jan 18 1918
 3 1/2% 09 M-N 25,000... Nov 1 1929
 3 1/2% 09 M-N 100,000... May 1 1930
 3 1/2% 01 J-D 2,500... June 1 1931
 3 1/2% 02 P-A 11,800... Feb 1 1932
 3 1/2% 01 J-J 7,500... July 6 1931
 3 1/2% 02 M-S 48,500... Sept 1 1932
 3 1/2% 02 J-D 15,000... June 3 1932
 3 1/2% 03 P-A 3,000... Feb 5 1932
 4s 03 J-J 70,000... July 22 1933
 3 1/2% 03 P-A 3,500... Aug 17 1933
 4s 05 M-S 50,000... Sept 1 1934
 4s 06 M-S 18,000... Nov 9 1935
 4s 06 A-O 2,000... Apr 2 1936
 4s 06 M-N 4,800... May 23 1936
 4s 07 A-O 130,000... Apr 1 1937
 4s 07 P-A 26,000... Aug 1 1937
 4s 08 J-J 6,000... July 1 1938
 4 1/2% 08 P-A 24,750... Aug 1 1938
 4 1/2% 08 P-A 5,000... Aug 1 1938
 4s 08 M-S 21,000... Sept 1 1938
 4s 09 P-A 10,000... Aug 2 1919
 4s 09 A-O 2,000... May 1 1940
 4s 10 M-N 70,000... Oct 1 1940
 4 1/2% 10 J-D 49,000... Dec 1 1940
 4 1/2% 11 M-S 480,000... Feb 1 1941
 4 1/2% 11 J-D 655,000... June 1 1941
 4 1/2% 11 A-O 49,000... Oct 1 1941
 4s 12 M-N 7,000... May 1 1942
 4 1/2% 13 M-S 100,000... Mar 1 1943
 4 1/2% 13 M-S 23,000... May 1 1933
 4 1/2% 14 M-S 23,500... June 1 1934
 4 1/2% 14 M-S 65,000... Sept 1 1944
 4 1/2% 15 J-J 100,000... July 1 1945
 4 1/2% 16 s-a 210,000... Jan 1 1946
 4 1/2% 10 J-D 23,500... June 1 1946
 4 1/2% 16 M-S 16,000... Sept 1 1946
River-Front Impt. Bonds.
 4 1/2% 11 J-D \$450,000... June 1 1941

Library Bonds.
 3 1/2% 01 J-J \$100,000... Jan 1 1931
 3 1/2% 02 P-A 15,000... Feb 1 1932
Hospital Bonds.
 4s 04 J-D \$12,500... June 1 1934
 4s 05 A-O 4,000... Oct 24 1935
 4 1/2% 14 J-D 20,000... June 1 1934
 4s 15 P-A 5,000... Feb 25 1945
 4 1/2% 15 A-O 40,000... Apr 1 1945
 4s 15... 5,000... Feb 1 1945
 4s 15... 13,000... May 1 1945
 4s 15... 21,000... Nov 1 1945

Street-Department Bonds.
 4 1/2% 10 M-S \$9,000... Sept 20 1930
 4s 13 M-N 7,500... May 1 1933
 4 1/2% 14 M-N150,000... May 1 1924
 4 1/2% 13 J-D 24,000... Dec 18 1923
 4 1/2% 15 J-J 110,197... July 1 1925
 4s 15... 1,480... May 5 1925
 4s 15... 5,743... June 15 1925
 4s 15... 3,952... Sept 1 1925
 4s 14... 19,847... Feb 20 1925
 4s 14... 1,000... Dec 1 1944
 4 1/2% 16 J-D 72,479... June 1 1926

Funding.
 4s 04 A-O \$569,000... Oct 1 1934
Sewer Certificates.
 5s \$76,050... 1917
Refunding.
 4s 07 P-A \$63,000... Feb 1 1917
 4s 07 P-A 75,100... Apr 1 1917
 4s 07 M-S 47,300... Sept 27 1917
 4s 08 P-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 P-A 29,100... Feb 1 1919
 4s 09 M-N 76,700... Nov 1 1919
 4s 10 P-A 34,700... Feb 24 1920
 4 1/2% 10 M-S 67,700... Sept 20 1920
 4 1/2% 11 M-S \$63,800... Mar 1 1921
 4 1/2% 11 J-D 36,300... Dec 1 1921
 4 1/2% 11 P-A 31,200... Aug 1 1921
 4s 12 P-A 19,200... Feb 29 1923
 4 1/2% 12 M-N 52,200... Nov 1 1922
 4 1/2% 13 A-O 34,900... Oct 1 1923
 4s 13 P-A 14,500... Feb 20 1923
 4 1/2% 14 P-A 39,560... Feb 23 1924
 4 1/2% 15 P-A 60,000... Feb 23 1925
 4 1/2% 15 P-A 13,500... Feb 25 1925
 4s 15... 5,000... Dec 1 1925
 4s 15... 3,500... Feb 1 1925
 4 1/2% 16 M-N 56,000... July 1 '18-'24
 4 1/2% 16 J-J 10,000... July 1 1925
 4 1/2% 16 J-J 11,000... July 1 1926

Park Improvement.
 4s 02 J-J \$5,000... July 1 1917
 4s 03 J-J 2,000... Jan 16 1918
 4s 03 A-O 25,000... Apr 1 1918
 3 1/2% 01 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 25,000... Jan 1 1932
 4s 08 J-D 19,000... June 15 1936
 4 1/2% 10 J-D 10,800... Dec 1 1936
 4s 11 M-N \$45,000... Nov 1 1941
 4 1/2% 14 J-D 20,000... June 1 1944
 4 1/2% 14 M-S 26,000... Sept 1 1944
 4 1/2% 15 P-A 14,260... Feb 1 1945
 4s 14... 29,000... Sept 1 1944
 4s 15... 25,000... July 1 1945
 4s 15... 3,500... Sept 1 1925
 a Coupon or registered.

Sewage-Disposal Bonds.
 4s 11 J-J \$10,000... July 1 1941
 4s 11 J-D 1,000... Dec 20 1941
 4 1/2% 14 A-O 25,000... Oct 1 1944
Police & Fire Tel. & Tel.
 3 1/2% 03 A-O \$40,000... Apr 15 1923
 4s 07 A-O 8,000... Apr 1 1927
 4 1/2% 10 M-S 5,000... Sept 1 1930
 4s 12 P-A 10,500... Aug 1 1932
 4 1/2% 15 J-J 20,000... July 1 1935
 4 1/2% 16 s-a 27,600... Jan 1 1936
Harbor Bonds.
 4 1/2% 16 P-A \$50,000... Feb 1 1946
Alms-House Bonds.
 4s 13 M-N \$2,500... Nov 15 1933
 4s 15... 12,000... May 1 1945
 4 1/2% 14 J-D 30,000... June 1 1944
Poor Bonds (Cemetery).
 4s 13 M-N \$3,000... May 1 1923

STREET IMPROV. LOANS PAYABLE BY SPECIAL ASSESSMENT.
 Assessed upon City
 4s 07 A-O \$21,893.71... Apr 1 1917
 4 1/2% 08 A-O 11,522.75... Oct 1 1918
 4 1/2% 10 J-D 19,345.56... Dec 1 1920
 4s 11 J-D 28,837.70... July 1 1920
 4 1/2% 12 J-J 59,317.39... July 1 1922
 4 1/2% 13 M-N 22,053.81... Nov 1 1923
 4 1/2% 14 M-N 41,803.69... May 1 1924
 4 1/2% 13 P-A 36,084.25... Feb 1 1923
 Assessed upon property benefited.
 4s 07 A-O \$97,406.29... Apr 1 1917
 4 1/2% 08 A-O 34,777.25... Oct 1 1918
 4s 11 P-A 8,800.00... Feb 1 1921
 4 1/2% 10 J-D 47,074.44... Dec 1 1920
 4s 11 J-D 34,362.30... July 1 1921
 4 1/2% 12 J-J 90,537.61... July 1 1922
 4 1/2% 13 P-A 15,565.75... Feb 1 1923
 4 1/2% 13 M-N 51,523.19... Nov 1 1923
 4 1/2% 14 M-N108,196.31... May 1 1924

WATER LOANS REPORTED SEPARATELY.
City Water.
 4s 97 J-J 350,000... Jan 1 '17-'27
 3 1/2% 02 A-O 75,000... Apr 1 1922
 4s 04 J-J 100,000... July 1 1934
 4s 06 J-D 150,000... June 1 1936
 4 1/2% 08 M-S 50,000... Mch 1 1938
 4 1/2% 08 A-O 100,000... Oct 1 1940
 4 1/2% 13 M-S 150,000... Mar 1 1943
 4 1/2% 13 P-A 150,000... Feb 1 1943
 4 1/2% 14 A-O 180,000... Oct 1 1943
 4 1/2% 14 M-S 80,000... Sept 1 1944
 4 1/2% 14 J-D 25,000... Dec 1 1944
 INT. at City Treasurer's office.
 Sept. 15 '16. Apr. 1 '15.
 Tot. b.d. &c. \$8,652,339 \$8,120,951
 Sinking funds. 2,394,900 2,315,867
 Net debt... \$9,257,450 \$5,905,084
 Water debt
 (incl. above) \$1,260,000 \$1,305,500

ASSESSED VALUATION 1916.
 Real estate... \$72,302,000
 Personal... 14,500,275
 2d class RR. property... 860,338
 Total... 87,962,613
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1916... \$23.70
POPULATION.—In 1915, 103,190; 1910, 96,815; 1905, 84,180.

UNION.
 This town is in Hudson County.
 Inc. March 20 1866; charter amended
 March 27 1874. Pop'n 15, 21,739.
Fire Department Bonds.
 4 1/2% 12M-N \$1,000... May 1 '17-'18
 5s 14 A-O 12,000... Oct 15 '17-'20

School Bonds.
 4 1/2% P-A \$60,000... Feb 1 '17-'28
 4 1/2% 10 S-a 80,000... Jan 3 '17-'24
 4 1/2% 70,000... Mch 1 '25-'31
 4 1/2% 13 J-J 100,000... Jan 15 '21-'33
 4 1/2% 13 P-A 84,000... Aug 15 '32-'37
 4 1/2% 15 J-J 29,000... July 5 '17-'20
 4 1/2% 16 J-J 11,000... July 1 1918
 4 1/2% 16 J-J 30,000... July 1 '19-'21

Street-Improvement Bonds.
 4 1/2% 10 A-O \$20,000... Oct 1 '17-'20
BOND. DEBT Jan 1 '16 \$483,150
 Floating debt... 77,357
 Total valuation 1915... 15,153,500
 Tax rate (per \$1,000) 1916... \$18.53

UNION COUNTY.
 County seat is Elizabeth.
Refunding Bonds.
 4s 13 J-J \$50,000... July 1 1933
Road and Bridge Bonds.
 4 1/2% 16 J-J \$42,000... July 1 '18-'21
 24,000... July 1 '32-'37
Bridge Bonds.
 4 1/2% 12 M-S \$30,000... Sept 1 1942
 4 1/2% 14 A-O 35,000... Oct 1 1934
 4 1/2% 15 J-D 45,000... June 1 1945
 4 1/2% 15 M-S 30,000... Sept 1 '17-'28
 4 1/2% 16 A-O 48,000... Oct 1 '17-'40
 5,000... Oct 1 '41-'42
Armory Bonds.
 4s 10 M-N \$25,000... May 4 1925
Railway Ave.—Impt. Bonds.
 4 1/2% 10 J-J \$13,000... July 2 1925

Hospital Bonds.
 4 1/2% 11 J-J \$50,000... Jan 3 1941
 4 1/2% 12 J-J 75,000... Jan 2 1942
 4 1/2% 12 M-S 85,000... Sept 1 1942
 4 1/2% 13 A-O 125,000... Oct 1 1943
Road Bonds.
 4s 09 A-O \$7,000... ar. Oct 11 1939
 4 1/2% 10 M-S 110,000... ar. Sept 1 1940
 4 1/2% 12 J-J 145,000... July 1 1942
 4 1/2% 12 M-S 60,000... Sept 1 1942
Sheridan-House Bonds.
 4s 97 J-J \$28,000... July 1

VERONA.
This borough is in Essex County. Inc. 1907. Population 1915, 2,643.
School Bonds.
34 1/2 A-O \$38,233.20
Water Bonds.
4 1/2 M-N \$54,000. Nov 1 1928
(Subject to call \$3,000 yearly after Nov. 1, 1913.)
Sewer Bonds.
5s \$80,000. 1921-1945
TOT. BD. DT. Apr 8 '16. \$172,633
Floating debt. 9,500
Sinking fund. 11,551
Assessed valuation 1915. 2,320,510
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 in 1880. Commission government adopted Mar. 11 1913.
Electric-Light Bonds.
4s F-A \$25,000. 1920
Refunding Bonds.
4 1/2 86 J-D \$35,500. June 1 1936
5s '13 Mar 5,000. Mar 1 1918
Water Bonds.
4s J-D \$95,000. 1929
Imp't. Certificates.
5s M-S \$13,000. \$5,000 y'y.
Sewer Bonds.
4s F-A \$45,000. 1929
TOT. DEBT May 1916. \$223,000
Ass'd val. '15 (70% act.) 2,984,938
Total tax (per \$1,000) 1915. \$22.60
Population 1910, 5,282; 1915, 6,531
INT. is payable in Vineland.

WASHINGTON.
This borough is in Warren County. Inc. 1868. Population 1915, 3,250.
Sewer Bonds (part every 5 yrs.).
4s J-J \$59,000. July 1 20-40
BOND. DEBT Oct 9 1916 \$59,000
Notes outstanding. 4,000
Sinking fund. 6,464
Assess. val. real estate '16. 1,025,150
Tax rate (per \$1,000) 1916. \$21.40
INT. at First Nat. Bank, Wash.

WEEHAWKEN.
This township is in Hudson County. Inc. March 15 1859. Pop'n '15, 13,488.
School Bonds.
4s J-J \$18,000. 1920
4s M-S 42,000. Moh. 1 '17-30
4s M-S 25,000. Moh. 1 1931
4s J-D 45,400. Dec 1 1932
4s '09 A-O 55,000. Apr 1 1934
Refunding Bonds.
4 1/2 87 J-J \$35,000. July 1 1917
4 1/2 87 J-J 33,000. July 1 1937
4 1/2 10 F-A 67,000. Feb 1 1920
4 1/2 15 J-J (25,000). Jan 15 1925
(35,000). Jan 15 1935
Fire-House Bonds.
4 1/2 11 J-J \$15,000. July 1 1931
Road Bonds.
4 1/2 85 J-J \$60,500. Jan 1 '17-35
4 1/2 87 J-J 24,700. July 1 '17-32
4 1/2 14 M-S 30,000. Sept 1 1934
Sewerage Disposal Plant Bonds.
4 1/2 88 J-D \$61,600. Dec 1 '17-28
BOND. DEBT Jan 1 1916 \$612,800
Improvement certificates. 35,165
Notes outstanding. 216,900
Sinking funds. 94,505
Total assessed val. 1915. 20,881,064
Total tax (per \$1,000) 1916. \$16.15
INT. on funding and road bonds, due 1934, at First Nat. Bank, Union; remaining road, sewerage-disposal and on first four issues of school bonds at Hudson Trust Co.; school bonds due 1934 at Weehawken Trust Co., and on fire bonds at First Nat. Bank, Union.

WESTFIELD.
This town is in Union Co. All bonds coupon but may be registered at option of holder. Pop'n 1915, 8,147.
Repaving Bonds.
5s '13 J-D \$6,000. June 30 '17-22
Sewer, Sidewalk & Road Bonds.
5s '08 J-D \$4,000. June 30 '17-18
5s '08 J-D 4,000. Dec 31 '17-18
(15,000). Jan 1 '17-19
5s '15 J-J { 30,000. Jan 1 '20-24
(7,000). Jan 1 1925
5s '11 J-J { 20,000. Jan 3 '17-22
(13,000). Jan 3 '17-22
5s '13 J-D 21,000. June 30 '17-23
General Imp't. Bonds.
4 1/2 10 A-D \$20,000. June 30 1930
4 1/2 10 J-O 6,788. Oct 1 1940
4 1/2 11 J-D 10,000. Aug 1 1926
5s '13 J-D 30,000. June 30 1943
Sewer Bonds.
4 1/2 11 J-J \$18,000. Jan 3 1921
4 1/2 97 J-D 30,000. July 1 1927
4s '09 A-O 30,000. Apr 1 1939
Funding Bonds.
5s '15 J-J \$57,000. Jan 1 '17-45
GEN. B.D. DT. Oct 18 '16. \$235,876
Assessment debt (add'l) 109,000
Floating debt. 153,675
Sinking fund. 61,411
Assessed valuation 1916. 10,553,457
Tax rate (per \$1,000) 1916. \$20.50

WESTFIELD SCHOOL DIST.
5s '90 M-N \$10,000. Nov 20 1920
3-65s 00 F-J 50,000. July 1 1930
4 1/2 88 J-J 42,000. July 15 1938
4 1/2 11 M-S 50,000. Moh. 1 '17-41
4 1/2 14 J-J 17,000. Jan 1 '18-42
BOND. DEBT Oct 10 '16 \$269,000
Sinking fund. 34,000
Assessed valuation 1915. 10,000,000
INT. payable at Westfield Trust Co. in New York exchange.

WEST HOBOKEN.
This town is situated in Hudson Co. Inc. 1861. Population 1915, 38,766.
Fire Apparatus Bonds.
4s \$14,500.

School-Building and Sites. **
4s M-S \$22,500. Moh. 1 '17-31
4s '01 F-A 114,000. Aug 1 '17-34
4s '09 A-O 36,000. Apr 1 '17-34
4 1/2 10 J-J 72,000. July 1 '17-40
5s '14 F-A 205,000. Aug 1 '24-54
4 1/2 14 F-A 25,000. Feb 1 1945
'14 18,000. Apr 1 1934
Assessment & Renewal Bds. **
4s '05 J-J \$100,000. July 1 1925
Funding Bonds.
4 1/2 88 J-J \$200,000. July 1 1938
5s '10 J-J 235,000. 1940
5s M-N 48,000. 1940
Judgment Bonds.
5s '15 J-J \$3,000. July 1 1930
Refunding Bonds.
4 1/2 12 J-O \$3,000. Apr 1 1942
TOT. BD. DT. Oct 1 '16. \$1,128,000
Floating debt. 330,000
Stnk. fd. and cash. 141,481
Assess. val. '16 (abt. act.) 26,112,197
Tax rate (per \$1,000) 1916. \$19.92
INT. on bonds marked (**) at Hudson Tr. Co.; on refunding bonds at Columbia Trust Co., N. Y. City.

WEST NEW YORK.
This town is in Hudson Co. 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 \$3,450. May 1 '17-19
Fire Bonds.
5s '12 J-J \$20,000. July 1 '17-35
5s '15 F-A 24,000. Aug 1 '17-24
School Bonds.
5s '10 J-J \$5,000.
5s '11 J-D 1,100. Dec 1 1921
5s '12 J-J 22,000. July 1 1922
'13 26,000.

Funding Bonds.
4 1/2 85 F-A \$150,000. Aug 1930
5s '08 J-J 200,000. July 1 1938
5s A-O 200,000. Apr 1 1924
5s '12 J-J 120,000. July 1 1927
5s '15 M-S 250,000. Mar 1 1930
Town Hall Bonds.
5s '14 J-D \$69,000. June 1 '17-39
School Bonds.
6s '08 J-J \$101,000.
(Due \$2,000 yearly, beginning 1912)
5s J-J 23,000. Jan 1 '17-30
5s '06 J-J 56,000. Jan 1 '17-44
5s '12 J-J 120,000. Jan 1 '17-57
5s '13 49,500. Part yearly.
5s '16 { 3,000. July 1 1943
(7,000. July 1 1944
Sinking fund. \$202,516
Assessed valuation 1916. 20,990,176
Tax rate (per \$1,000) 1916. \$20.69
Population 1910, 13,569; '15, 22,943
INT. is payable at Hudson Trust Co., West Hoboken, and West New York Trust Co.

WEST ORANGE.
This town is in Essex Co. Incorp. Feb. 28 1900. Pop'n 1915, 13,610.
Fire Apparatus Bonds.
4 1/2 15 M-S \$15,000. Sept 1 1930
(Optional after Sept. 1 1920.)
Funding Bonds.
4s '09 F-A \$100,000. Feb 1 1939
4 1/2 11 M-N 100,000. May 1 1941
4 1/2 14 M-S 100,000. Mar 1 1942
Refunding Road Bonds.
4s J-J \$45,000. July 1 1922
Sewer Bonds.
4s J-J \$150,000. Jan 1 1934
4s '04 M-N 90,000. Nov 1 1934
4 1/2 87 J-D 142,000. Apr 1 1917
Redemption Bonds.
4 1/2 J-J \$25,000. Jan 1 1921
TOT. BD. DT. May 2 '16 \$767,000
Floating debt. 20,000
Sinking fund Jan 1 1916. 13,883,750
(Assessment about full value.)
Total assessed val. 1915. 13,883,750
Tax rate (per \$1,000) 1915. \$21.20
INTEREST is payable part at the Provident Institution for Savings part at the First Nat. Bank, West Orange, Trustees for the support of public schools, Commissioner of Banking and Ins. in trust for policyholders of N. J. Plate Glass Ins. Co. of Newark, Federal Ins. Co., West Orange Sinking Fund Comm. and part at Hoboken Bank for Savings and Howard Savings Inst.; also Tronton Sav. Fund Soc., Trustees estate of H. G. Marcum and Bethel H. Jackson, East Orange.

WEST ORANGE SCH. DIST.
4s A-O \$30,000. Apr 1 '17-22
4s F-A 10,000. Feb 1 '23-24
4s '04 M-S 155,000. Sept 1 '24-29
4s '05 J-J 15,000. July 1 '17-27
4 1/2 88 M-N \$30,000. Nov 1 '31-40
4 1/2 12 J-D 55,000. 1932-1942
5s '13 M-N 100,000. May 1 '34-43
4 1/2 16 A-O 100,000. 1936-1946
(See V. 102, p. 1651, for maturity.)
4 1/2 16 M-S 7,200. Mar 1 1935
BOND. DEBT Apr 17 '16 \$293,200
Assessed valuation 1915. 13,959,298
School tax (per \$1,000) 1915. \$5.271
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.
Refund. 5s (c) Jan. 1 1940. \$73,000
Borough hall 5s (c) Jan. 6 '19. 5,000
Jetty 5s (c) Jan. 6 '19. 4,000
Seawall 5s (c) Oct. 21 1927. 20,000
Boardwalk 5s (c) Apr 1 1925. 25,000
Boro. of Wildwood Bonds.
Improv. 5s (c) Dec. 1 1927. \$29,500
Improvement 6s (c) 1927. 50,500
Atlantic Ave. 5s (c) May 1 '24. 12,000
Boardwalk 5s (c) 1931. 20,000
Debt fund 5s (c) June 1 '31. 3,000

City of Wildwood Bonds.
Refund. 5s (c) Jan. 15 '43. \$41,500
Fire-house 5s (c) Jan. 15 '43. 12,000
Water Bonds.
5s '15 M-N \$560,000. Nov 15 1945
5s J-J 7,000. Jan 1 1931
5s M-N 11,000. May 5 1946
School Bonds.
5s s-an \$100,000.
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 \$17,000. July 1 1933
5s '14 A-O 7,500. Apr 1 1934
GEN. B.D. DT. Oct 1916. \$970,000
Water debt (included). 560,000
Assessment debt (add'l). 87,252
Floating debt. 84,591
Sinking fund. 71,000
Assess. val. '15 (2-3 act.) 7,256,375
Total tax (per \$1,000) 1915. \$23.20
Population 1910, 898; 1915, 3,858
INT. at N. Y., Camden & Wildwood

WOODBIDGE TWP.
This township (P. O. Woodbridge) is in Middlesex County.
School bonds. \$187,000
Sewer bonds. 34,715
Funding Bonds.
4 1/2 16 J-D \$30,000. June 1 '17-26
20,000. June 1 '27-31
Municipal Bldg. Bonds.
5s '16 M-N \$35,000. May 1 1946
BOND. DEBT May 1916. \$256,715
Assessed valuation 1915. 5,936,217
Population 1915. 12,133

WOODBURY.
This city is in Gloucester County. Inc. Jan. 2 1871. Pop'n '15, 5,288.

Fire Bonds.
4 1/2 8 A-O \$9,000. Apr 1 1931
4 1/2 15 F-A 15,000. Aug 1 1930
Improvement Bonds.
4 1/2 10 J-D \$2,500. June 1 '17-21
Sewer Bonds.
4 1/2 M-N \$4,000. Nov 1 1940
School Bonds.
4 1/2 88 J-J \$60,000. Jan 1 '17-46
4 1/2 89 J-J 20,000. Jan 1 47-56
4 1/2 8 J-J 2,000. Jan 1 '17-18
4 1/2 12 J-J 13,000. Jan 1 '19-31
4 1/2 12 J-J 12,000. Jan 1 '19-42
4 1/2 16 J-J 19,000. Jan 1 1946
4 1/2 16 J-J 9,000. Jan 1 '26-43
Street Imp't. Bonds.
4s '05 J-J \$20,500. July 1 1925
4 1/2 87 A-O 16,000. Oct 1 1927
4 1/2 88 J-J 16,000. July 1 1928
4 1/2 11 J-J 3,500. July 1 1931
4 1/2 13 J-J 13,500. Jan 1 1933
4 1/2 16 J-J (15,000). Jan 1 1922
(10,000). Jan 1 1936
Repavement Bonds.
4 1/2 14 J-J \$20,000. Jan 1 1939
Water Bonds.
4s '05 F-A \$22,000. See below
\$10,000 Feb. 1 1916 and \$10,000 every five years thereafter.
4 1/2 14 A-O \$34,000. Apr 1 '20-36
4 1/2 14 A-O 30,000. Apr 1 1939
Funding Bonds.
4 1/2 88 J-J \$85,000. July 1 1938
GEN. B.D. DT. Jan 1 '16. \$202,500
Water bonds (additional). 95,000
School bonds (additional). 125,000
Floating debt. 1,200
Sinking funds. 86,465
Assess. val. '15 (abt. act.) 4,130,689
Total tax (per \$1,000) 1915. \$21.60
INTEREST payable in Woodbury

ADDITIONAL STATEMENTS.

Place	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Absecon, Atlantic County	\$25,000	None	\$472,631	\$25.93	870
Allendale (B), Bergen Co.	78,000	\$6,000	\$888,020	\$25.20	1,121
Allenhurst (B), Monm'th Co.	298,275	50,348	\$2,778,798	\$20.60	203
Allentown (B), Monmouth Co.	27,400	None	451,891	\$21.80	642
Audubon (B), Camden Co.	226,700	73,703	1,709,452	\$22.50	3,009
Avalon (B), Cape May County	118,500	20,000	1,173,346	\$23.20	323
Avon-by-the-Sea (B), Mon. Co.	122,000	3,034	1,390,564	\$31.00	707
Beach Haven (B), Ocean Co.	91,000	9,550	960,092	\$22.60	434
Belvidere School District	30,000	None	1,203,153	\$9.70	---
Bergenfields (B), Bergen Co.	66,000	11,033	\$2,241,751	\$19.90	2,924
Bernards (Twp), Somerset Co.	31,000	None	459,100	\$20.40	5,057
Beverly (C), Burlington Co.	42,250	None	784,995	\$29.80	2,450
Bogota (B), Bergen County	107,250	19,800	\$2,117,706	\$27.80	2,341
Bontonn (T), Morris County	61,500	3,460	\$2,614,649	\$27.10	5,207
Bordentown (C), Burlington Co.	267,300	54,241	\$1,539,243	\$19.20	4,095
Bradley Beach (B), Mon. Co.	216,800	3,000	\$2,659,134	\$25.90	2,236
Bradley Beach S. D., Monmouth County	87,000	None	\$2,362,137	\$5.45	---
Branchville (B), Sussex Co.	30,000	4,200	\$351,130	\$21.00	620
Caldwell (B), Essex County	121,000	None	\$2,798,144	\$22.80	3,409
Chester Twp., Burlington Co.	254,000	None	4,032,663	\$23.00	6,061
Clayton (B), Gloucester Co.	23,300	1,850	\$917,625	\$22.60	1,729
Delford (B), Bergen County	62,000	None	\$2,104,035	\$22.30	1,244
Deptford (Twp), Gloucester Co.	87,000	None	\$917,075	\$20.80	1,500
Dunellen School Dist.	29,000	None	\$1,361,702	\$34.80	---
East Newark (B), Hudson Co.	119,000	None	\$3,538,550	\$13.11	2,873
Easton Twp., Monmouth Co.	628,000	21,572	\$1,498,132	\$22.00	2,164
Ewing Twp., Mercer County	30,500	5,000	\$2,465,962	\$15.20	3,261
Fairwood Twp. S. D., Union Co.	148,000	---	---	---	---
Fort Lee Sch. D., Bergen Co.	430,000	---	---	---	---
Franklin Twp., Bergen Co.	61,000	None	\$1,418,441	\$23.10	2,238
Garwood (B), Union Co.	53,000	37,078	\$1,691,536	\$17.60	1,642
Glen Rock (B), Bergen Co.	45,000	8,000	\$1,600,250	\$25.54	1,689
Haddon H'ts (B), Camden Co.	151,800	3,500	\$2,058,360	\$23.10	2,297
Hammoncton (T), Atlantic Co.	117,500	120,684	\$2,582,894	\$23.07	5,896
Hasbrouck Hts. (B), Bergen Co.	132,000	97,556	\$2,552,144	\$29.40	2,424
Highlands (B), Monmouth Co.	60,700	5,276	\$1,107,471	\$18.60	1,759
Hightstown (B), Mercer Co.	41,000	23,200	\$1,748,827	\$21.80	3,592
Hightstown (B), Hunterdon Co.	91,500	---	981,236	\$26.34	7,210
Hillside (Twp), Bergen Co.	44,900	None	\$1,276,515	\$23.80	1,444
Hillside Twp., Union Co.	69,000	18,300	\$2,308,638	\$18.50	2,773
Hokokus (B), Bergen Co.	55,000	3,500	\$789,469	\$26.10	561
Hopewell (B), Mercer Co.	29,000	2,500	\$983,340	\$18.60	1,341
Hunterdon County	318,000	159,000	\$2,592,132	\$5.64	34,697
Jamesburg (B), Middlesex Co.	27,500	800	\$745,317	\$21.10	1,865
Keyport (B), Monmouth Co.	163,713	23,200	\$1,875,966	\$28.10	4,019
Linden (B), Union Co.	74,393	13,537	\$1,451,751	\$20.40	1,150
Little Falls Twp., Passaic Co.	39,000	None	\$87,350	\$17.40	2,928
Loft School District	116,500	---	3,548,000	---	---
Langport (C), Atlantic Co.	139,500	19,350	\$977,392	\$28.26	1,417
Mansquan (B), Monmouth Co.	66,000	None	\$1,020,147	\$23.10	1,833
Margate City (C), Atlantic Co.	454,000	54,000	\$3,241,504	\$22.96	291
Matawan Twp., Monmouth Co.	29,000	None	\$732,688	\$22.90	1,833
Mendham (B), Morris Co.	28,000	None	\$910,920	\$24.29	1,248
Middlesex School District	431,000	---	---	---	---
Milltown (B), Middlesex Co.	121,000	None	\$1,134,241	\$23.60	1,002
Monmouth County	55,000	110,982	4,468,468	---	107,636
Montvale (B), Bergen Co.	63,500	---	583,826	\$27.00	728
Montville Twp., Morris Co.	31,000	None	\$764,913	\$25.23	1,719
Monroe (B), Morris Co.	41,000	None	\$542,897	\$20.19	1,680
New Hanover Twp., Burl'g Co.	26,000	None	\$521,738	\$27.50	932
North Arlington (B), Bergen Co.	65,775	None	\$984,378	\$28.70	1,079
Nutley School District	155,000	---	---	---	---
Ocean County	45,000	None	\$2,693,482	\$4.89	23,011
Park Ridge (B), Bergen Co.	98,000	12,200	\$1,358,576	\$29.30	1,643
Paulsboro (B), Gloucester Co.	46,000	4,800	\$1,394,890	\$21.00	2,876
Peapack-Gladstone, Somerset County	455,000	---	---	---	---

Location—	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Popul'n 1915.
Tenafly (B), Bergen Co.	\$137,054	\$86,151	\$3,864,881	\$21.30	2,990
Totowa (B), Passaic Co.	90,000	—	\$1,803,993	\$15.10	1,493
Union Twp., Union Co.	71,000	15,500	\$2,427,687	\$22.20	3,167
Washington (B), Bergen Co.	114,600	23,029	\$1,493,562	\$27.90	4,071
Warren County.	30,000	None	\$27,558,333	\$7.58	44,314
West Paterson (B), Passaic Co.	28,000	None	\$1,023,600	\$1.690	1,535
Westwood (B), Bergen Co.	112,100	30,332	\$2,138,563	\$24.20	2,217
Woodlynne (B), Camden Co.	42,700	None	\$508,293	\$30.00	8,78
Woodridge (B), Bergen Co.	35,500	16,167	\$1,171,573	\$23.50	1,500
Woodstown (B), Salem Co.	33,000	None	\$1,254,624	\$23.00	1,507
(C) City. (T) Town. (B) Borough. (Twp.) Township.					

*Total debt. *y* Figures are for 1911. *d* Figures are for 1912. *†* 1913 figures. *‡* 1914 figures. *e* 1915 figures. *a* 1916 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).....45,126
 State Capital.....Harrisburg
 Governor (term exp. 3d Tues. Jan. 1919) Martin G. Brumbaugh
 Secretary of State.....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.

Name and Purpose.	Interest P. Ct.	Payable.	When Due.	Principal.	Outstand'g
Agricultural College bonds, 1872-7	6	F-A	Feb 1 1922	\$500,000	
Proceeds of farm sale, 1887	6	Quar	Held in State Treas.	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., Nov. 30 '15.	Sept. 30 '14.	Dec. 1 '13.	Dec. 30 '12.
Total public debt.....	\$651,110	\$651,110	\$657,110
Sinking fund.....	651,110	804,735	797,831

Surplus.....	None	\$153,625	\$140,721	\$126,544
Unfund. dt. (incl. above).....	\$134,110	\$134,110	\$113,805	\$134,110
Balance in treasury Oct. 1 1915.....	\$4,428,927.72	Including general fund of \$3,068,005.42, sinking fund \$651,110.02, school fund \$20,648.74, game protection and propaganda fund, \$612,528.88, bounty fund \$2,955.95 and insurance fund \$173,678.71.		

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	1,342,612,791	*6,544,358,590
1912.....	4,591,014,590	1,326,095,068	5,917,109,678
1911.....	4,584,806,925	1,198,831,401	5,783,638,326
1910.....	4,634,547,665	1,129,650,455	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	770,049,820	3,241,068,024
1894.....	2,398,232,748	658,341,105	3,047,573,853
1892.....	2,308,707,431	591,007,558	2,899,774,989

The above does not include valuation of railroad property. The State make no general tax. Income is derived from tax on capital stock, on money at interest, on collateral inheritances, on corporate loans, on bonus on charters, &c., &c.

*A member of the Dept. of Internal Affairs in a letter addressed to us under date of June 2 1914 suggests the following reasons for the great increase in assessed values in 1913:

1. There has been a general movement for increase in assessments for taxation purposes of all coal lands in the State. Coal in place has been tremendously increased in assessments in many counties of the State.
2. The constitution of our State restricts the borrowing possibility of cities to 7%. Recently many of the cities have been close to the limit of the borrowing capacity and have been compelled to increase assessed values very largely. It has been easy to do this as the rule for assessment of real estate throughout the State has been, very generally, to assess real estate at but 30% 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.....	5,302,115	1880.....	2,906,215	1830.....	1,348,233	1800.....	602,365
1890.....	5,258,014	1850.....	2,311,786	1820.....	1,049,453	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. They are:

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 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 (as amended Nov. 2 1915—See V. 101, p. 1207).—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 on Jan. 1 1874 exceeded seven per centum of such city the assessed valuation, and has not since been reduced to less than such per centum, may be authorized by law to increase the same three per centum in the aggregate, at any one time, upon such valuation.

The city of Philadelphia, upon the conditions hereinafter set forth, may increase its indebtedness to the extent of three per centum in excess of seven per centum upon such assessed valuation for the specific purpose of providing for all or any of the following purposes, to wit: For the construction and improvement of subways, tunnels, railways, elevated railways, and other transit facilities; for the construction and improvement of wharves, piers, docks, and other structures to be used in the construction of wharves and docks, owned or to be owned by said city. Such increase, however, shall only be made with the assent of the electors thereof at a public election, to be held in such manner as shall be provided by law. In ascertaining the borrowing capacity of said city of Philadelphia, at any time, there shall be excluded from the calculation of credit, where the work resulting from any previous expenditure, for any one or more of the specific purposes hereinabove enumerated, shall be yielding to said city an annual current net revenue the amount of which credit shall be ascertained by capitalizing the annual net revenue during the year immediately preceding the time of such ascertainment. Such capitalization shall be accomplished by ascertaining the principal amount which would yield such annual current net revenue, at the average rate of interest, and sinking fund charges payable upon the indebtedness incurred by said city for such purposes, up to the time of such ascertainment. The method of determining such amount, so to be excluded or allowed as a credit, may be prescribed by the General Assembly.

In incurring indebtedness, for any one or more of said purposes of construction, improvement or reclamation, the city of Philadelphia may issue its obligations maturing not later than fifty years from the date thereof, with provision for a sinking fund sufficient to retire said obligation at maturity, the payments to such sinking fund to be in equal or graded annual installments. Such obligations may be in an amount sufficient to provide for and may include the amount of the interest and sinking fund charges accruing and which may accrue thereon throughout the period of construction and until the expiration of one year after the completion of the work for which said indebtedness shall have been incurred; and said city shall not be required to levy a tax to pay said interest and sinking fund charges, as required by section ten of article nine of the Constitution of Pennsylvania until the expiration of said period of one year after the completion of such work.

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 1915 the voters approved an amendment which added 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, or until the expiration of 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. 93, 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, similar to the ones in Great Britain, of the time of a like character. The date of the organization was November 27 1816, and the bank was opened for business Dec. 2 1816. The oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2 1816) of five dollars. The company was not incorporated until February 25 1819. The second savings institution in the State, however, did not come into existence until 1847. In 1889 a general law facilitating the incorporation of savings banks was passed by the Legislature. Still, the report of the Banking Department of Nov. 11 1915 shows that the total number of savings banks within the State was only eleven. The aggregate deposits of these banks at that date was \$223,826,264.

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, or to receive deposits, or to receive any 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 as broad a discretion upon the managers as could be expressed in a statute.

In 1897 an Act was passed allowing savings institutions and savings banks chartered under Special Acts to invest in Pennsylvania county and municipal bonds, notwithstanding any provisions of their charters. The law follows:

CHAPTER 77. LAWS OF 1897.—From and after the passage of this Act all provident institutions, savings institutions and savings banks, chartered under Special Acts of this Commonwealth of Pennsylvania, may, notwithstanding any provisions of their charter, loan the moneys received by them on deposit upon the bonds of any county, city, borough, township or school district within this Commonwealth issued pursuant to the authority of any law of this Commonwealth for the payment of which the faith and credit of the municipality issuing them are pledged.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unencumbered, improved real estate situated in this State.

The next section (18) relates to the temporary deposit of funds in banks and trust companies. It makes it lawful to deposit temporarily in banks or trust companies the excess of current daily receipts over the payments until such time as the same can be judiciously invested in the securities named above.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

ABINGTON TOWNSHIP. In Montgomery County. Inc. 1784. Bonds all tax-free to holders. Road-Improvement Bonds. 4s g '06 J-J \$40,000. July 1 1936 (Subject to call \$10,000 July 1 1911, \$10,000 July 1 1916, \$16,000 July 1 1921 and \$15,000 July 1 1926.) 4s g '07 M-N 80,000. May 1 1937 (Subject to call \$15,000 May 1 1912, \$20,000 May 1 1917, \$20,000 May 1 1922 and \$20,000 May 1 1927.) 4s g '11 M-S \$35,000. Oct. 1941 (Subject to call \$15,000 in 1921, \$20,000 in 1931.) 4 g '12 J-D \$184,000. June 1 1942 (Optional \$14,000 beg. June 1 1917 \$20,000 June 1 1922, \$25,000 June 1 1927, \$30,000 June 1 1932 and \$75,000 June 1 1937.) 5s g '13 J-D \$25,000. Dec 1 1943 (Opt. \$5,000 '23 & \$10,000 '23 & '38) 5s g '15 A-O 10,000. Oct 1 1945 (\$5,000 sub.) to call '20: \$5,000 '30.) BOND. DEBT Apr 8 1916. \$338,000 Floating debt. 15,000 Sinking fund. 18,448 Cash on hand. 20,000 Assess. val. '15 (40% act.) 8,406,320 Tax rate (per \$1,000) 1915. \$10.00 Population in 1910. 5,896 INT. at Jenkintown Nat. Bank.

ABINGTON TWP. SCH. DIST. This district (P. O. Jenkintown) is in Montgomery Co. Population in 1914 (est.), 7,200. 4s J-J \$102,500. July 1 1938 (Subject to call after July 1 1911.) 4 1/2 s '14 J-J \$58,000. 1917-1944 TOTAL DEBT Oct 1916. \$167,500 Sinking fund. 13,500 Assessed valuation 1916. \$7,500,000 School tax (per \$1,000) '16-'17. \$7.50 INT. at Jenkintown Nat. Bank.

ALEGEHNY COUNTY. Pittsburgh is the county seat. Building Bonds. 4s '16. \$750,000. Tuberculosis Hospital Bonds. 4 1/2 s '15 J-D \$125,000. Dec 1 1935 Coupon County Poor Bonds. 4s '09 J-D \$100,000. June 1 1929 4s '10 F-A \$30,000. Feb 1 1930 4 1/2 s '14 J-J 135,000. Jan 1 1934 Road Bonds. 3 1/2 s '01 A-O 500,000. Oct. 1 1931 3 1/2 s '02 M-N 550,000. Nov 1 1932 4s '03 M-N 550,000. Dec 28 1933 4s '04 M-N 700,000. May 1 1934 4s '05 A-O 700,000. Apr 1 1935 4s '06 M-S 1,500,000. Mch 1 1936 4s '07 F-A 500,000. Feb 1 1937 4s '07 A-O 500,000. Apr 1 1937 4s '08 F-A 1,000,000. Feb 1 1938 4s '09 A-O 1,000,000. Apr 1 1939 4s '10 M-S 1,000,000. Mch 1 1940 4s '11 F-A 1,000,000. Feb 1 1941 4s '12 J-J 500,000. Jan 1 1942 4s '12 A-O 200,000. Oct 1 1942 4 1/2 s '13 M-S 1,000,000. Mar 1 1943 4 1/2 s '14 J-J 500,000. Jan 1 1944 4s '15 J-D 500,000. June 1 1945 4s '16. 900,000. Refunding Bonds. 4s '12 A-O \$840,000. Oct 1 1942 Bridge Bonds. 4s '10 A-O \$750,000. Oct 1 1940 4s '11 J-D 1,550,000. Dec 1 1941 4s '12 J-D 1,800,000. Dec 1 1942 4 1/2 s '13 M-S 550,000. Mar 1 1943 4 1/2 s '14 J-J 550,000. Jan 1 1944 4s '16. 406,000. Juvenile Home Bonds. 4s '11 M-S \$300,000. Mar 1 1941 4s '14 J-J 100,000. Jan 1 1944 4s '13 J-J 300,000. June 1 1943 4s '16. 80,000. Memorial Hall. 4s '07 A-O \$1,000,000. Oct 1 1937 4s '09 J-D 400,000. June 1 1939 Outstanding Mortgage. 4s M-S \$600,000. Sept 25 1943 Jail & Court-House Ext. Bonds. 4s '06 A-O \$400,000. Oct 1 1926 4 1/2 s '13 M-N 1,100,000. Nov 1 1943

Court-House Extension. 4 1/2 s '15 A-O \$375,000. 1945 Jail Bonds. 4s '05 M-S \$600,000. Mar 15 '25 BOND. DEBT Jan 1 '16 \$24,200,000 Sinking funds (cash & bds.) 4,562,741 Total assessed val. 1,513,000,000 Real value (est.) 1,760,000 County tax (per \$1,000) 1915. \$3.25 Assessment on 1915 \$1,000 '15. \$9.00 Population in 1910. 1,018,405 a Subj. to call 20 yrs. aft. date. INT. payable by Comptroller. TAX-EXEMPT.—With the exception of road ds 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 (Int. at Treas. office). 3 1/2 s '04 M-S \$95,100. Mar 1 '19-'34 (Part due every 5 years.) 4s '07 F-A \$18,000. Aug 1 1937 Street Bonds (Int. at Treas. office). 4s '07 F-A \$4,500. Aug 1 1937 Refund. Bds. (Int. at Treas. office). 3 1/2 s '02 J-J \$400. Jan 1 1932 3 1/2 s '04 J-J 1,000. Jan 1 1934 Park Bonds (Int. at Treas. office). 3s '07 F-A \$10,000. Aug 1 1937 Sewer Bonds (Int. at Treas. office). 4s '10 F-A \$20,000. Aug 1 1940 City Bonds (Int. at Treas. office). 3 1/2 s '01 J-J \$18,500. July 1 1931 4s '12 F-A 55,000. Aug 1 1942 Refund. (Int. at Treas. office). 3 1/2 s '99 A-O \$33,500. Oct 2 1929 BOND. DEBT Oct 9 1918 \$286,000 Floating debt. 17,300 Water debt (included). 176,600 Sinking fund. 64,943 Ass'd val. sub. to tax '16. 61,711,285 Assessment about 70% actual val.) Total tax (per \$1,000) 1916. \$5.68 City tax (per \$1,000) 1916. \$5.40 Population in 1910. 51,913 a Subject to call 5 yrs. aft. date.

ALLENTOWN SCHOOL DIST. Bonds below due part every 5 years. 3 1/2 s '00 A-O \$3,000. 1920 3 1/2 s '02 A-O 9,500. 1932 3 1/2 s '04 A-O 11,000. 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 1938 4s '09 F-A 91,000. Aug 1939 4s '13 J-J 50,000. July 1943 4s '14 J-J 184,000. Jan 2 1944 4s '14 J-J 275,000. July 1 1944 4s '15 J-J 250,000. July 1 '25-'45 (Subject to call aft. July 1 1935) 4s '16 J-J 30,000. 1946 4s '16 F-A 225,000. Aug 1 '21-'46 (Subject to call after Aug 1 1936.) BOND. DEBT Oct 31 '16 \$1,329,000 Sinking fund (cash & inv.) 268,855 Assess. val. '15 (3 1/2 act.) 47,600,000 Assessed value 1916 (est.) 60,000,000 School tax (per \$1,000) 1916. \$7.67 Population in 1916 (est.) 70,000 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. 1865. Bonds are all tax-exempt to holders. Population 1910. 52,127. Highway Bonds (Opt. after 1917). 4s '07 J-J \$100,000. July 1937 Imp. Loan 1895 (Opt. after 1905). 4s g '95 J-J \$141,000. July 1 1925 Water Bonds. 4s '06 J-J \$239,000. July 1 1936 4s '07 J-J 300,000. July 1 1939 (Subject to call after July 1 1924) 4s g '04 J-J \$132,000. July 1 1924 Refunding Water Bonds. 4s '06 J-J \$300,000. July 1 1936 Improvement Assessment Bds. 4s '10 J-J \$260,000. July 1 1940 Refunding Paving Loan of 1904. 4s '04 J-J \$229,000. Jan 1 1934

Street-Improvement Bonds. 4s '06 J-J \$100,000. July 1 1936 4s '12 M-S 150,000. Sept 1 1942 BOND. DEBT Jan 1 1916— City department. \$1,050,000 Water department. 971,000 Sinking funds (city dept.) 402,129 Water sink. fund. 230,685 Assess. val. '15 (60% act.) 27,240,143 Total tax (per \$1,000) 1916. \$25.00 a Subj. to call 20 yrs. aft. date. 2 1/2 yrs. aft. date. 3 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 \$209,000. &r. 1917-1935 4s '06 J-D 55,000. &r. Dec 1 1936 School Bonds. 4s '09 M-N \$19,250. 1917 4s '09 M-N 90,000. Mch 1 1939 Funding Bonds. 4s '07 A-O \$120,000. Apr 1 1937 BOND. DEBT Oct 7 1916 \$523,500 Sinking fund. 75,180 Value school property 1916 1,289,307 Assess. val. '16 (3 1/2 act.) 28,690,744 School tax (per \$1,000) 1916. \$10.00 Population in 1915 (est.) 60,000 INT. at Cent. Tr. Co., Altoona.

AMBRIDGE. This borough is in Beaver County. Population 1910. 9,205. Sewerage & Refunding. 4 1/2 s '15 J-J \$40,000. July 1 '34-'41 Water Plant Purchase Bonds. 4 1/2 s '13 J-D \$125,000. June 2 '18-'42 Garbage Plant & Paving. 4 1/2 s \$35,000. Various BOND. DEBT Oct 9 1916. \$200,000 Assessed valuation 1916. 4,578,037 Tax rate (per \$1,000) 1916. \$9.00 INT. at Ambridge Sav. & Tr. Co.

AMBRIDGE SCHOOL DIST. 5s '13 M-N \$70,000. 1913, '23, '25 '33, '38 & '43 BOND. DEBT May 9 '14. \$100,000 Sinking fund. 13,130 Asses. val. '13 (3/2 to 3-5 act.) 3,815,000 Population in 1914 (est.) 7,000 INT. at Ambridge Sav. & Tr. Co.

ARMSTRONG COUNTY. Kittanning is the county seat. Ford City Bridge Bonds (tax-free). 3 1/2 s '14 F-A \$43,500. 1917-1926 (Subject to call at any time) BOND. DEBT Oct 1916. \$50,100 Assess. val. '16 (1-3 act.) 16,596,509 State & Co. tax (per \$1,000) '16. \$6.00 Population in 1910. 67,880 INT. at Co. Commissioner's office.

ARNOLD. This borough is in Westmoreland Co. Improvement Bonds. 4s '08 & '09 \$15,500. 1923 & 1934 4 1/2 s '10. 45,000. July 1 1940 4s '10. 40,000. '24, '34 & '44 TOTAL DEBT Oct 1915. \$91,500 Assess. valuation 1915. 2,000,000 Boro. tax (per \$1,000) 1915. \$12.00 Population in 1910. 1,818

ARNOLD SCHOOL DISTRICT. School Bonds (Tax-free). 4 1/2 s '16 A-O \$47,000. Apr 1 '21-'41 13,000. Apr 1 1945 NET DEBT Apr 1916. \$91,000 Assess. valuation 1,517,750

ASHLAND. This borough is in Schuylkill Co. Inc. Feb. 13 1857. Bonds are all tax-free to holders. Pop. 1910. 8,855. Refund Improvement Bonds. 4s '13 Jan 26,000. Jan 3 1928 Water-Improvement Bonds. 4s '05 J-D \$12,000. Dec 1 1918 4s '16 A-O \$33,200. Oct 1 1936 (Subject to call after Oct 1 1921.) BOND. DEBT Apr 7 '16. \$71,200 Temporary loans. 5,500 Assess. val. 163-5 to 3 1/2 act.) 1,402,469 Boro. tax (per \$1,000) 1916. \$10.00 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 Funding Bonds. 4 1/2 s '15 J-D \$22,000. Dec 1 '20-'30 Water and Light Bonds. 4 1/2 s '07 J-J \$11,000. Jan 1 1927 Street and Sewer Bonds. 4 1/2 s '09 J-J \$23,000. July 1 1928 Refunding Bonds. 4 1/2 s '08 J-J \$17,000. July 1 1934 Municipal-Improvement Bonds. 4 1/2 s A-O \$7,500. Oct 1 1927 4s '14 M-N 19,000. Nov 17-'26 BOND. DEBT Oct 12 '16. \$101,500 Water & light debt (incl.) 39,500 Sinking fund. 18,705 Assess. val. (3/2 act.) '16. 3,107,630 Total tax (per \$1,000) 1915. \$14.27 INTEREST payable in Pittsburgh at Real Est. Sav. & Tr. Co. of Allegheny, at Whitley T. & T. Co. and at First Nat. Bank, Aspinwall.

AVALON. This borough is in Allegheny Co. Bonds tax free to holders. Street Bds. (Int. at Avalon Bank). 4 1/2 s '08 A-O \$75,000. Apr 1 '30-'37 Funding (Int. at Avalon Bank). 4 1/2 s '08 J-D \$10,000. Dec 2 1927 BOND. DEBT Dec 31 '15. \$178,000 Floating debt. 26,000 Sinking fund. 47,559 Assessed valuation 1916. 4,750,140 Tax rate (per \$1,000) 1916. \$10.00 Population in 1910. 4,317

BALDWIN TWP. SCH. DIST. This district is in Allegheny Co.

4 1/2 s '03 J-D 50,000. Dec 1 '18 & '23 (Baldwin Dist. liable for 61.55% \$30,775; Carrick Sch. Dist. 38.45% \$19,225.) 4 1/2 s '07 J-J 60,000. July 27 '32 & '37 4 1/2 s '09 J-D 16,000. June 1 '20-'39 (Part every 5 years.) BOND. DEBT July 6 '14. \$115,775 Sinking fund. 21,992 Property owned by dist. 139,050 School tax duplicate 1914. 48,500 School tax (per \$1,000) 1914. \$6.00 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. Imp. 4 1/2 s '14. \$18,000. 1917-1944 Refunding Bonds. 4 1/2 s '13 J-D \$14,500. 1917-1942 4 1/2 s '16 F-A 25,000. 1919-1946 Sewer Bonds (Part due ev 5 yrs.) 5s '08 A-O \$25,000. Oct 1 1936 Paving Bonds. 4 1/2 s '11 F-A \$18,000. Aug 1 '17-'41 5s '14 J-J 17,600. Oct 1 1917-1943 Municipal-Building Bonds. 4 1/2 s '11 F-A \$25,000. Aug 1 '17-'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 \$426,000. Sept 1 '17-'32 (Various amts. vly. V. 82, p. 175.) '10 J-J \$54,000. 1940 BOND. DEBT Nov 14 '16 \$480,000 Assessed val. real est. 16,48,610,227 County tax (per \$1,000) 1916. \$6.00 Population in 1910. 78,353 INT. payable at Treas. office and at Harris, Forbes & Co., N. Y.

BEAVER FALLS. This city is in Beaver County. Inc. as a borough Nov. 9 1868; as a city Jan. 5 1914. 5s Var \$18,000. 1924-1939 Garbage Crematory Bonds. 4 1/2 s '10 J-J \$12,500. June 1 '17-'38 Disposal Works & Refunding. 4 1/2 s '15 J-J \$115,000. July 1 '21-'43 Sewer Bonds. 4 1/2 s '13 A-O \$110,000. 1941 Refdg. Bds. (tax free to holder). 4 1/2 s '05 F-A \$18,000. 1916-1939 Street Bonds. 4 1/2 s '11 s-a \$12,600. Part vearly BOND. DEBT July 3 1916 \$105,500 Floating debt. 5,910.41 Assess. val. '16 (3 1/2 act.) 5,910.41 City tax rate (per \$1,000) '16. \$13.00 INTEREST at Treasurer's office. Pop. 1910. 12,192; 1916 (est.) 14,000

BEAVER FALLS SCHOOL DIST. Redeeming and Refunding. 4 1/2 s J-D \$8,000. 1917-1920 (24,000. 1921-1923 New High School. 4 1/2 s M-N \$59,000. \$5,000 ev. 2 yrs. 5th Ave. School Bldg. 5s Library Bonds. \$9,000. 1917-1925 3 1/2 s M-N \$4,500. \$500 v/ly BOND. DEBT Oct 1 1916. \$104,500 Notes outstanding. 12,500 Sinking fund. 10,571 Assess. val. '16 (abt. 40% act.) 5,919,614 Tax rate (per \$1,000) 1916. \$13.00 Population in 1916 (est.) 12,700 All above bonds tax-free to holder. INT. payable in Beaver Falls.

BELLEFONTE. This borough is in Center County. Inc. 1801. Population 1910. 4,145. Refunding (Tax free to holders.) 3 1/2 s A-O \$47,500. Apr 1 1928 '24 4s F-A 5,000. 1917-1921 BOND. DEBT May 4 '16. \$93,000 Floating debt (est) 45,830 Sinking fund. 28,460 Assess. val. (2-3 act.) '16. 1,727,635 Total tax (per \$1,000) 1916. \$35.00 INT. on bonds marked (*) at Citizens' Nat. Bank, Bellefonte; on 4s in Bellefonte. Bank in Phila.; on 4s in Bellefonte.

BELEVUE. This borough is in Allegheny Co. Question of annexation to Greater Pittsburgh defeated Feb. 18 1908. 5s '93. 23,000. 1917-1924 4 1/2 s '97. 23,000. 1917-1924 4s '02. 34,000. Street Bonds. 4 1/2 s '16 & '12 75,000. Imp. Bonds (Tax-free). 4s '05. 70,000. 4 1/2 s '08 J-D 100,000. June 1 '19-'38 4 1/2 s '16 J-J 50,000. 1921-1946 (Part every 5 years; see V. 103, p. 1055, for maturity.) Sewer Bonds. 4s '98. \$44,000. 1917-1924 4s '09 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 Sept 1916. \$111,000 Assessed valuation 1916. 9,349,500 Total tax (per \$1,000) 1914. \$15.50 Population in 1910. 8,323 INT. on bonds marked (*) at Citizens' Nat. Bank, Bellevue; others at the Bellevue Realty Savings & Trust Co.

BELEVUE SCHOOL DISTRICT. High School Building. 4 1/2 s '14. \$174,000. BOND. DEBT Jan 1913. \$233,000 Assessed valuation 1911. \$7,833,820 School tax (per \$1,000) 1910. \$7.00 INTEREST payable at Bellevue Realty Savings & Trust Co.

BELEVUE TWP. SCH. DIST. This district is in Allegheny Co.

BEN AVON.

This borough is in Allegheny Co. Incorp. in 1892. Pop'n '10, 1,528.
Street-Improvement Bonds.
5s '93 M-N \$1,600.00. \$400 yrls. to '23
5s '97 M-S 4,000.00. 1917-1924
4s '00 M-S 12,000.00. Early to 1925
5s '04 M-N 6,000.00. 1920-1931
5s '06 J-D 29,780.00. June 1 '17-'35
5s '07 A-O 225,000.00. 1917-1936
4 1/2s '09 J-D 9,000.00. 1917-1938
4 1/2s '10 M-S 210,000.00. Sept 1 1930
4 1/2s '13 A-O 30,000.00. 1919-1936
BOND. DEBT Oct 1 1916. \$133,530
Sinking fund. 25,000
Assess. val. '15 (80% act.). 3,091,710
Boro tax (per \$1,000) 1915. \$9.00
INT. at Pittsburgh Trust Co
r Tax free to holders.

BERKS COUNTY.

Reading is the county seat. Bonds are tax-free to holders.
3 1/2s '13 M-N \$360,000. Yrly to 1924
BOND. DEBT Oct 1916. \$360,000
Sinking fund. 40,000
Assess. val. real estate. 103,965,960
Assess. val. personal. 32,680,517
Real est. assess. at abt. 70% act.
State & Co. tax (per \$1,000). \$3.00
Population in 1910. 183,222
INT. at Reading Nat. Bank.

BETHEHEM.

This borough is in Northampton and Lehigh Counties. Incorporated under Act approved Mech. 6 1845. Voted to become city of third class Nov. 2 1915. All issues are tax-free to holders. Annexation of West Bethlehem authorized by vote Aug. 9 1904. Debt of consolidated borough follows:
Fire-Department Bonds.
4 1/2s '16 A-O \$15,000. Nov 1 1921 (Redeemable after Nov 1 1917).
Refunding Bonds.
4 1/2s '15. \$37,000. Jan 2 1945 (Subject to call after 1925)
4s '16 A-O 75,500. Apr 1 1946 (Subject to call beginning in 1926).
Water Bonds.
4s '12 M-N \$50,000. May 1 1942 (Subject to call beginning 1922)
4s '14 F-A \$15,000. Aug 1 1944
Street Bonds
4s '97 M-S \$43,500.00. Sept 1 1927 (Optional beginning 1902).
4s '10. 32,000. June 1 1924 (Subject to call after June 1 1917).
Borough-Improvement Bonds.
4s '07 M-N \$36,000.00. Nov 1 1937
Old Boro. of Bethlehem Bds.
4s '00 A-O \$8,000.00. Apr 1 1920
4s '09 A-O 15,000.00. Apr 1 1933
Boro. of W. Bethlehem Bds.
3 1/2s '00 F-A \$2,000.00. Feb 1 1930
3 1/2s '01 J-D 5,000.00. June 1 1931
3 1/2s '03 F-A 4,000.00. Aug 1 1933
BOND. DEBT Oct 1 1916. \$302,600
Water debt (included). 65,000
Floating debt (est.). 15,000
Sinking funds. 18,815
Assess. val. '15 (60% act.). 3,444,564
Total tax rate (per \$1,000) 1915. 21.00
Northampton County side. 21.00
Lehigh County side. 21.00
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.
3 1/2s J-D \$22,000. 1931
3 1/2s A-O 77,800. 1922
4s '11 J-J 54,000. July 1 1941 (Optional after July 1 1921).
BOND. DEBT Oct 1916. \$123,800
Assess. val. 1916. 9,176,863
School tax (per \$1,000) 1916. \$9.00
Population in 1914 (est.). 14,500
Bonds are tax-free to holder.
INT. at Lehigh Valley Nat. Bank, Bethlehem.

BLAIR COUNTY.
Holidaysburg is the county seat. All of the bonds are tax-free to holder
Imp't. Bonds (opt. after 1917).
4s '07 J-J \$200,000. Jan 1 1927
Bldg. Bonds (opt. after 1915).
3 1/2s '05 F-A \$60,000. Aug 1 1935
BOND. DEBT Oct 7 1916 \$360,000
Sinking funds. 23,358
Assessed valuation 1916. 47,819,879
County tax (per \$1,000) 1916. \$5.00
Population in 1910. 108,858
INT. at County Treasurer's office.

BLAIRSVILLE SCHOOL DIST.
4 1/2s '15 A-O \$60,000. Apr 15 '20-'42
(\$8,000 in 1920 & 1925, \$10,000 in 1930, 1934 and 1937 and \$14,000 in 1942)
No other debt Nov. 15 1916.
Assessed valuation 1916. \$973,548
Real value (est.). 2,900,000

BLAKELY.
This borough is in Lackawanna County. Bonds are tax-free. Borough owns its electric light plant (inventory Jan. 1 1915, \$62,035).
Building Bonds.
5s '14 J-D \$8,000. Dec 1 1934 (Subject to call after Dec. 1 1916)
5s '15 F-A \$15,000. Aug 1 1940 (Subject to call after Aug. 1 1920)
Improvement Bonds.
5s '10 M-S \$9,000. Sept 1 1920
5s '13 M-N 9,000. Nov 1 1920 (Subject to call after Nov 1 1914)
Refunding Bonds.
4 1/2s '09 F-A \$10,000. Feb 1 1910
BOND. DEBT Jan 18 '16. \$56,000
Sinking fund. 6,389
Assess. val. '16 (70% act.). 3,770,866
Boro. tax (per \$1,000) 1916. \$8.00
Total tax (per \$1,000) 1916. \$24.00
Population in 1910. 5,345
INT. at Peckville Nat. Bank, Peckville.

BEADDOCK.

This borough is in Allegheny Co. Inc. June 8 1867. Pop. '10, 19,357.
4 1/2s '13 J-D \$150,000. Yearly to 1927
Funding & Street-Impt. Bonds.
4s '05 M-N \$106,000. Yrly in Sept
Reservoir Bonds.
4 1/2s M-S \$54,000. Yrly in May
Funding & Improvement Bonds
4s J-J \$56,000. Yrly in Jan
Improvement Bonds.
4 1/2s A-O \$45,000. Yrly in Oct.
TOTAL DEBT Apr 1916. \$411,000
Tax val. '15 (1/2 actual). 12,694,190
City tax (per \$1,000) 1915. \$8.50
Population 1910. 19,357
INT. at Borough Treasurer's office.

BEADDOCK SCHOOL DISTRICT.
4 1/2s '14 M-N \$226,000. May 1 '17-'44
TOTAL DEBT Apr 1916. \$411,000
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

BEADFORD.

This city is in McKean County. Inc. Jan. 14 1879. Pop'n '10, 14,544.
Improvement Bonds.
3 1/2s '01 M-S \$5,500.00. \$1,000 yearly
4s '09 J-J \$34,000.00. Jan 1 1930 (Subject to call after Jan. 1 1914)
Bridge & Pav. (opt. Apr. 1 '16).
4 1/2s '11 A-O \$16,000.00. Apr 1 1934
Water Bonds (opt. after 1914).
4s '09 J-J \$19,500.00. July 1 '17-'21
Refunding (opt. Jan. 1 1918).
4 1/2s '13 J-J \$15,000.00. Jan 1 1933
City-Building Bonds. 1926
Congress Street Bonds. 1926
3 1/2s '06 F-A \$5,500.00. Jan 1 '17-'40
4s '15. 8,000
BOND. DEBT Oct 1 1916. \$109,500
Sinking fund (cash & bonds) 71,360
Assess. val. '16 (50% act.). 5,500,000
Tax rate (per \$1,000) 1916. \$14.00
INT. at City Treasurer's office.

BEADFORD SCHOOL DISTRICT
Building Bonds.
4 1/2s '15 A-O \$70,000.00. due \$2,000 & \$3,000 in alternate years.
5s * This issue is tax-free.
BOND. DEBT Oct 1916. \$81,000
Sinking fund. 11,000
Assess. val. 1916. 5,340,000
School tax (per \$1,000) 1916. \$15.00
Population in 1915 (est.). 15,000
INT. at Dist. Treasurer's office.

BELTSTOL.
This borough is in Bucks County. Inc. 1720. Population 1910, 9,256.
Refunding Bonds (opt. beg. 1933)
4s '13 A-O \$9,000. Oct 1 1943
Water Bonds (Tax-free).
4 1/2s '12 F-A \$100,000. Feb 1 '22-'42
Sewer Bonds (Tax-free)
4 1/2s '11 A-O \$63,000. June 1 '21-'40
BOND. DEBT Nov 12 '16. \$172,000
Assessed val. 1916 (est.). 3,300,000
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 M-S \$25,400. 1935
(Redeemable any time after Mar. '17).
Water-Works-Purchase Bonds.
5s '12 J-J \$99,200.00. Jan 1 '17-'38
(Unpaid bonds opt. after Jan. 1 '17).
GEN. BD. D.T. Oct 1 '16. 25,400
Water debt (additional). 99,200
Assess. val. '16 (60% act.) 1,404,730
Tax rate (per \$1,000) 1916. \$12.00
Population in 1910. 3,003

BROOKVILLE.
This borough is in Fayette County. Incorp. in 1814. Pop'n '10, 2,324.
4 1/2s '16 M-S \$19,000.
(Due \$4,000 in 15 yrs. and \$5,000 in 20, 25 and 30 yrs.)
Funding & Impt. Bonds.
5s M-N \$500.00. 1917
Street-Improvement Bonds.
4s A-O \$17,000. 1917-1933
4s '11 M-N \$5,000.00. 1921, '31 & '41
BOND. DEBT Oct 1915. \$53,500
Floating debt. 10,289
Sinking funds. 6,282
Assess. val. (1/2 act.) '15. 971,000
Boro. tax (per \$1,000) 1915. \$16.00
Total tax (per \$1,000) 1915. \$35.50
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 29,000. \$7,000 yearly
4s '07 J-D 30,000.00. 1924-1928
Street-Improvement Bonds.
4s '16 J-D \$20,000.00. 1922-1924
Vacated Bonds.
4 1/2s '14. \$90,000.
Funding Bonds (opt. beg. 1926).
4 1/2s '11 J-J \$50,000. 1929-1938
BOND. DEBT May 1916. \$319,000
Assessed valuation 1915. 10,447,000
Tax rate (per \$1,000) 1915. \$11.50
INT. is payable in Butler.

BUTLER COUNTY.
Butler is county seat.
County Bonds.
4s A-O \$55,000.00. \$10,000 yrls
4s M-N 16,000.00. Part yearly
4s J-D 7,000.00. 2,000 yrls
TOTAL DEBT Apr 7 '16. 90,000
Sinking fund. 8,500
Assessed valuation 1915. 27,000,000
(Assessment 40 to 50% actual value)
State & Co. tax (pers 1,000) '15. \$9.00
Population in 1910. 72,689
INT. payable at Treasurers office.

BUTLER SCHOOL DISTRICT.

Bonds are tax-free to holder.
4s '07 M-S \$53,000.00. Sep 2 '17. '22-'27
4s '09 M-S 25,000.00. March 1 '19 & '24
3 1/2s '00 F-A 32,000.00. 1921-1931
3 1/2s '01 J-D 6,000.00. 1922
3s '01 M-S 39,000.00. 1931
(Optional beginning 1916.)
4s '10 M-N 50,000.00. 1940
(Subject to call \$15,000 in 10 years, \$15,000 in 15 years and \$20,000 in 20 years.)
4 1/2s '12 A-O 25,000.00. Apr 15 1942
(Optional after 5, 10 and 15 years.)
4s '12 A-O \$55,000.00. Apr 1 1922
120,000.00. Apr 1 '27 & '32
4s '16 s-a 285,000
BOND. DEBT Oct 1916. \$529,000
Sinking fund. 65,559
Assessed valuation 1916. 10,939,933
(Assessment 30 to 50% actual value)
Population in 1915 (est.). 30,000
School tax (per \$1,000) 1916. \$10.50
INTEREST payable at Guaranty Safe Dep. & Tr. Co., Butler.

CANONSBURG.

This borough is in Washington Co. Inc. 1802. Population 1910, 3,891.
4 1/2s '16 M-S 30,000
Funding Bonds.
4 1/2s '13 M-S \$12,000.00. Mar 1 1925
General Bonds.
4s J-D \$13,500.00. Dec 18 '16-'25
Paving Bonds.
4 1/2s M-N \$24,000.00. Mech 1 '17-'28
Sewer Bonds.
4s J-D \$22,500.00. Dec 1 '17-'27
4 1/2s '08 J-D 23,800
TOTAL DEBT May 1916. \$79,300
Assess. val. (4-5 act.) 1915. 2,740,605
Tax rate (per \$1,000) 1915. \$12.00
INT. at Borough Treas. office.
r Tax free to holders.

CARBON COUNTY.

Mauch Chunk is the county seat.
Bridge Bonds (opt. beg. Jan. 1 '18)
4 1/2s '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. 62,846

CARBONDALE SCHOOL DIST.
A district in Lackawanna County.
4 1/2s '16 J-D \$150,000.00. \$25,000 on June 1 '21, '26, '31, '36, '41 & '45.
INT. at Liberty Discount & Sav. Bank, Carbondale.

CARLISLE.

This borough is in Cumberland Co.
4s \$12,500. Jan 1 1924
4s 18,200. Apr 1 1924
4s 7,500. May 1 1925
4s 17,000. Mar 1 1927
4s 76,500. July 1 1941
General Borough Purposes.
4s J-J \$2,800.00. July 1 1921
Funding Bonds.
4s A-O \$13,000.00. April 1 1923
4s J-D 14,300.00. Dec 1 1923
4s A-O 10,800.00. April 1 1925
Steam-Roller Bonds.
4s J-D \$8,000.00. June 1 1922
BOND. DEBT Apr 2 '15. \$195,600
Floating debt. 71,265
Sinking fund. 16,895
Assess. val. (2-3 act.) '10. 4,395,540
Total tax (per \$1,000) 1910. \$19.03
Population in 1910. 10,303
INT. at Farmers' Tr. Co., Carlisle.

CARLISLE SCHOOL DISTRICT.
Building Bonds (Tax-free).
4s '14 J-J \$92,000.00. July 1 1944
(Subject to call beg. July 1 1924).
BOND. DEBT Oct 1916. \$102,000
Assessed valuation 1916. 4,743,851
Tax rate (per \$1,000) 1916. \$8.00
INT. payable at Farmers' Tr. Co., Carlisle.

CARNEGIE.
This borough is in Allegheny Co. Bonds are tax-free to holders.
Funding Bonds.
4 1/2s '09 J-J \$8,000. July 1 '17-'18
General-Improvement Bonds.
4 1/2s '03 J-D \$23,000.00. June 1 1933
4s '05 A-O 10,000.00. Apr 1 1935
Sewer Bonds.
4 1/2s '08 J-D \$30,000.00. June 1 1923
4s '01 J-J 20,000.00. Jan 1 1931
4s '09 J-J 10,000.00. July 1 '19-'20
Street Bonds.
4 1/2s '08 J-D \$25,000.00. June 1 1928
4s '01 J-J 10,000.00. Jan 1 1926
4 1/2s '09 J-J 90,000.00. July 1 '21-'38
General Municipal Bonds.
4 1/2s '07 M-S \$12,000.00. Sept 15 1921
4 1/2s '09. 3,000
BOND. DEBT May 17 '16. \$285,000
Assessed valuation 1915. 7,036,960
Tax rate (per \$1,000) 1915. \$10.00
Population in 1910. 10,009
INT. at First Nat. Bank, Carnegie.

CARRICK.
This borough is in Allegheny Co. Inc. June 21 1904. Pop'n '10, 6,117.
Street and Funding Bonds.
4s '16. \$51,250.00. 1921-1946
(See V. 103, p. 680, for maturity)
General Impt. Bonds.
4s \$10,000.00. Jan '20 & '25
Street Impt. Bonds.
4s \$3,000.00. Oct 1920
6,000.00. Oct '25 & '30
Sewer Bonds.
4s \$50,000.00. Jan '21 & '26
50,000.00. Jan '31 & '36
Park & Equip. Bonds.
4 1/2s '13 J-D \$40,000.00. Dec 1 '18 and every 5 years thereafter
Impt. & Sewer Bonds (Tax-free).
4 1/2s '11 M-N \$62,600.00. Nov 1 1921-'41
(Part due every 5 years.)
TOTAL DEBT Sept 1916. \$329,000
Assess. val. '16 (80% act.). 6,954,320
r Tax-free to holder.
INT. on bonds of 1915 at Carrick Bank, on others at Iron & Glass Dollar Sav. Bank, Pittsburgh.

CATASAUQUA.

This borough is in Lehigh County. **Refunding Bonds (Tax-Free).**
3 1/2s '07 s-a \$9,000.00. 1927
Bridge Bonds (Tax-Free).
3 1/2s '05 s-a \$7,500.00. 1935
Water-Works (Tax-Free).
4s '09-10 s-a \$82,300.00. 1930 & 1940
BOND. DEBT Oct 9 1916. \$98,800
Assess. val. '16 (40% act.). 2,695,132
Boro tax (per \$1,000) 1916. \$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 \$39,100.00. July 1 1941
(Subject to call July 1 1916).
4s '12 J-J 30,000.00. July 1 1942
(Subject to call July 1 1922).
BOND. DEBT Oct 9 1916. \$69,100
Floating debt. 1,301
Sinking funds. 7,684
Assessed valuation 1916. 2,695,182
School tax (per \$1,000) 1916. \$10.50
Population in 1913 (est.). 5,500
INT. at Nat. Bank of Catasauqua.

CHAMBERSBURG.

This borough is the capital of Franklin Co. Inc. 1784.
3 1/2s '03 A-O \$20,000.00. Apr 1 1933
(Subject to call after April 1 1908).
Impt. Bonds (part due every 5 yrs.)
4 1/2s '10 J-D \$270,500.00. 1920-1940
Ref. Bonds (opt. aft. 1909).
3.8s '99 J-J \$90,500.00. July 1 1919
BOND. DEBT May 1916. \$370,500
Assessment notes. 25,062
Other notes. 27,640
Assess. val. '15 (2-3 act.). 6,021,000
Boro tax (per \$1,000) 1915. \$13.00
Population in 1910. 31,800
INT. at Nat. Bk. of Chambersburg.

CHARLEROI.

This borough is in Washington Co. Inc. Feb. 8 1892.
5s '96. \$22,300. 1917
4s '99. 263,000. 1929
4s '01. 111,000. 1932
4s '04. 32,000. 1932
4 1/2s '07. 32,000. 1932
4 1/2s '14 J-J \$75,000.00. July 1 1944
Refunding & Street Bonds.
4 1/2s '13 J-J \$17,000.00. July 1 1938
BOND. DEBT May 15 '16. \$211,200
Sinking fund. 19,704
Assess. val. '15 (60% act.). 3,502,896
Boro tax (per \$1,000) 1916. \$12.00
Popula'n 1910, 9,615; 1916, 11,135
INT. at Bank of Charleroi.
r Tax-free to holders.

CHARLEROI SCHOOL DIST.
Bonds are tax-free to holders.
4 1/2s '04 M-N \$3,000.00. May 1 1919
12,000.00. May 1 '22-'25-'31
(5,000.00. May 1 1928)
4 1/2s '12 J-J 60,000.00. July 1 '17-'42
(See V. 94, p. 1641, for maturity).
s '04. \$16,000.00. 1932
s '06. 6,500.00. 1932
s '07. 22,000.00. 1932
4 1/2s '16 J-J 8,000.00. 1944
18,000.00. 1945-1946
BOND. DEBT Apr 8 1916. \$157,500
Assessed valuation 1915. 3,594,795
School tax (per \$1,000) 1915. \$15.00
INT. at First Nat. Bank, Charleroi, and Dist. Treasurer's office.

CHESTER.
Chester is situated in Delaware Co. Incorp. 1866. Pop'n 1910, 38,537.
4 1/2s '14 J-J \$15,000.00. July 1 1920
(60,000.00. '28, '36 & '44)
Refunding Bonds.
3 1/2s '99 J-J \$176,000.00. July 1929
4s '07 J-J 200,000.00. July 1 1937
(Subject to call July 1 1917).
Sewer assess. 6s \$2,600
City Bonds.
3 1/2s '03 A-O \$60,000.00. Apr 1 '23 & '33
3 1/2s '01 J-J 70,000.00. July 1 1934
4s '09 J-J 70,000.00. Jan 1 1939
4 1/2s '10 J-J 200,000.00. July 1 '20 & '25
4 1/2s '11 J-J 300,000.00. July 1 '20-'35-'40
4s '16. 100,000.00. July 1 1946
BOND. DEBT Mar 31 '16. \$1,155,000
Assessment debt (add'l). 155,600
Sinking fund. 205,640
Assessed valuation 1916. 21,370,070
City tax (per \$1,000) 1916. \$10.00
Total tax (per \$1,000) 1916. 20.80
Population in 1910 (Census). 38,537
r Tax-free to holders.

CHESTER SCHOOL DISTRICT.
4 1/2s '12 M-N \$20,000.00. May 1 1932
16,000.00. June 1 '37 & '42
High-School Bonds.
3 1/2s '01 J-J \$125,000.00. July 1 1931
4s J-D 30,000.00. May 1 1934
Refunding Bonds.
4 1/2s '13 J-D \$75,000.00. 'nel '32, '37 & '42
BOND. DEBT May 1916. \$306,500
Assessed valuation 1915. 19,872,464
School tax (per \$1,000) 1915. \$7.00
Bonds are tax-exempt.
INTEREST is payable at the Delaware County Trust Co. in Chester.
* Includes \$86,500 of District bds. held as investment in sinking fund.

CHESTER SCHOOL DISTRICT.
4 1/2s '12 M-N \$20,000.00. May 1 1932
16,000.00. June 1 '37 & '42
High-School Bonds.
3 1/2s '01 J-J \$125,000.00. July 1 1931
4s J-D 30,000.00. May 1 1934
Refunding Bonds.
4 1/2s '13 J-D \$75,000.00. 'nel '32, '37 & '42
BOND. DEBT May 1916. \$306,500
Assessed valuation 1915. 19,872,464
School tax (per \$1,000) 1915. \$7.00
Bonds are tax-exempt.
INTEREST is payable at the Delaware County Trust Co. in Chester.
* Includes \$86,500 of District bds. held as investment in sinking fund.

CHESTER SCHOOL DISTRICT.
4 1/2s '12 M-N \$20,000.00. May 1 1932
16,000.00. June 1 '37 & '42
High-School Bonds.
3 1/2s '01 J-J \$125,000.00. July 1 1931
4s J-D 30,000.00. May 1 1934
Refunding Bonds.
4 1/2s '13 J-D \$75,000.00. 'nel '32, '37 & '42
BOND. DEBT May 1916. \$306,500
Assessed valuation 1915. 19,872,464
School tax (per \$1,000) 1915. \$7.00
Bonds are tax-exempt.
INTEREST is payable at the Delaware County Trust Co. in Chester.
* Includes \$86,500 of District bds. held as investment in sinking fund.

CHESTER SCHOOL DISTRICT.
4 1/2s '12 M-N \$20,000.00. May 1 1932
16,000.00. June 1 '37 & '42
High-School Bonds.
3 1/2s '01 J-J \$125,000.00. July 1 1931
4s J-D 30,000.00. May 1 1934
Refunding Bonds.
4 1/2s '13 J-D \$75,000.00. 'nel '32, '37 & '42
BOND. DEBT May 1916. \$306,500
Assessed valuation 1915. 19,872,464
School tax (per \$1,000) 1915. \$7.00
Bonds are tax-exempt.
INTEREST is payable at the Delaware County Trust Co. in Chester.
* Includes \$86,500 of District bds. held as investment in sinking fund.

CLINTON COUNTY.

Lock Haven is the county seat. Refunding Bonds. 4s J-D \$58,600c... 1931

COAL TWP. SCHOOL DISTRICT

This district (P. O. Shamokta) is in Northumberland County. Funding Bonds.

COATESVILLE.

This borough is in Chester County. Inc. in 1867. Pop'n '10, 11,084.

Water and Sewer Bonds. 3 1/2s J-J \$25,000c... July 1 '17-28

COATESVILLE SCHOOL DIST.

3 1/2s A-O \$15,000c... Oct 1 '17-'31

COLUMBIA.

Columbia is in Lancaster Co., Inc. April 1814.

Refunding Bonds. 4s '16 J-J \$65,000c... Jan 1 1946

COLUMBIA COUNTY.

Bloomsburg is the county seat. Bridge (Int. at Bloomsburg).

Refunding (Int. at Bloomsburg). 4s '09 J-J \$14,000c... 1920-1923

CONNELLSVILLE.

This city is in Fayette County. Incorp. as a borough 1808 and as 3d class city in 1911.

z Street Bonds (Opt. after 5 years). 4s '15 J-J \$30,000c... 1920-1925

CONNELLSVILLE SCH. DIST.

Bonds are all tax-free to holders. 5s '08 J-D \$3,000c... Dec 1 '17-'18

Guarantee Tr. & Safe Dep. Co., Phila. on 4 1/2s of 1916 at Penn. Co. for Insurance on Lives & Granting Annuities, Phila.

CONSHOHOCKEN.

This borough is in Montgomery Co. Bonds are tax-free to holder.

Street Bonds. 4s --- \$32,000c... 1931

CONSHOHOCKEN SCH. DIST.

Bldg. & Fund. Bds. (Tax-free). 4 1/2s '13 M-N \$63,000c... 1923-1943

CORAOPOLIS.

This borough is in Allegheny Co.

Improvement Bonds. 4 1/2s '07 J-J \$40,000c... July 15 1937

CORRY.

This city is in Erie Co., Inc. 1896.

4s '15 J-J \$9,500c... July 1 1935

CRAFTON.

This borough is in Allegheny Co.

Improvement Bonds. 4 1/2s '15 J-J \$35,000c... July 1 '30-'42

CRAFTON SCHOOL DISTRICT.

Bldg. & Equip. Bds. (tax-exempt).

4s '01 J-D \$37,000c... 1931

DARBY SCHOOL DISTRICT.

4s '15 A-O \$35,000c... Tax-free

DAUPHIN COUNTY.

County seat is Harrisburg. Bonds are tax-free to holder.

3s '02 J-D \$51,000c... Dec 1 1932

DONORA.

This borough is in Washington Co. Inc. Feb. 11 1901. Pop'n '10, 8,174

DONORA SCHOOL DISTRICT.

School Bonds (Tax-free). 4 1/2s '06 M-N \$22,000c... May 1 '17-'27

DUNMORE.

This borough is in Lackawanna Co. Inc. 1864.

4s '14 A-O \$2,700c... Oct 1 '17-'44

DUNMORE SCHOOL DISTRICT.

High-School Bonds. 4 1/2s '08 --- \$54,600c... Sept 1 '17-'32

DUQUESNE.

This borough is in Allegheny Co. Inc. 1892.

Burnage Bonds (Tax-free). 4 1/2s '10 A-O \$1,000c... Feb 1 1917

DUQUESNE SCHOOL DISTRICT.

Bonds are tax-free to holders. 5s J-D 11,000c... June 1 '17-'27

EASTON.

This city is situated in Northampton Co. Inc. 1886.

Various Municipal Purposes. 4s '14 J-J \$29,700c... July 1 1944

Sewer & Fire Dept. Bonds.

4s '94 F-A \$16,900c... Feb 1 1924

EASTON SCHOOL DISTRICT.

All bonds are exempt from State tax, which is paid by district.

EAST PITTSBURGH.

This borough is in Allegheny Co. Inc. Apr. 1895.

Municipal Bldg. Bonds. 4 1/2s '15 J-J \$20,000c... 1925-1934

EAST PITTSBURGH SCH. DIST.

School Bonds (Tax-exempt). 5s A-O \$13,000c... 1925

EAST STROUBSBURG SCH. D.

This district is in Monroe County.

Building (Ret. after July 1 1925).

EDGEWOOD.

This borough (P. O. Swissvale) is in Allegheny Co.

Sewer & Street Bonds (Tax-free). 4 1/2s '15 M-S \$50,000c... Mar 1 '38-'45

EDGEWOOD SCHOOL DIST.

Bonds below are tax-free.

4 1/2s '15 A-O \$75,000c... Apr 1 '20-'45

EDGEWOOD SCH. DIST.

This borough is in Allegheny Co. Incorp. 1904.

Beaver Road Notes (tax free). 4 1/2s '15 J-D \$12,500c... June 1 '17-'21

EDWARDSVILLE SCH. DIST.

This district is in Luzerne County. 5s '04 Oct \$4,000. Oct 1 '17-'21 5s '06 Aug 6,000. Aug 1 '17-'22 5s '11 May 22,000. 1938 (Optional after May 1 1928) 5s '08 A-O 22,240. 1917-1928 5s '15 M-N 20,000. May 15 '18-'27 (25,000. May 15 1938) (Subject to call after May 15 1933.) BOND. DEBT May 15 '16. \$102,000 Assessed valuation 1916. 6,044,569 School tax (per 1,000) 1916. \$12.00 Population in 1915 (est.). 10,500 INTEREST payable in Edwardsville at People's National Bank.

ELLWOOD CITY.

This borough is in Lawrence Co. Fire Dept. Bonds. 4 1/2s '12 J-J \$15,000. July 1 '22-'27 '30 Sewer, Street & Bldg. Bonds. 4 1/2s '07 J-J \$20,000. 1927 5s '07 J-J 12,000. 1917 (Subject to call after 10 years.) 4 1/2s '08 M-S \$15,000. 1926 (Subject to call after 10 years.) 4 1/2s '14 J-J 20,000. Sewer and Subway Bonds. 4 1/2s '10 J-J \$40,000. 1930 (Subject to call after 5 years.) BOND. DEBT Oct 1916. \$123,000 Floating debt. 12,000 Sinking fund. 49,000 Assess. valuation 1916. 3,000,000 Boro tax (per \$1,000) 1916. \$13.00 Population in 1910. 3,902 INTEREST at First National Bank, Ellwood City.

EMSWORTH.

This borough is in Allegheny Co. Inc. July 14 1896. Pop'n 10,1,510. Sewer, Street & Funding Bonds. 4s '06 M-S \$5,500. Dec 1 '17-'33 4 1/2s '08 M-S \$35,000. Sept 1 '21-'36 (Part every 5 years.) 4 1/2s '08 F-A 5,000. Aug 1 1923 Funding Bonds. 4 1/2s '13 J-J \$10,000. Feb 1 '28-'33 14,000. Feb 1 '38-'43 4 1/2s '16 35,000. Building Bonds. 4 1/2s M-N \$5,000. May 16 1925 Paving Bonds. 4 1/2s M-N \$25,000. May 16 '30 '40 BOND. DEBT Oct 19 '16. \$138,000 Sinking funds. 12,542 Assess. val. (4-5 act.) '16. 1,086,636 Borough tax (per \$1,000) 1916 \$12.00 INTEREST is payable at the Real Estate Sav. & Trust Co., Allegheny

EPHEATA.

This borough is in Lancaster Co. Inc. 1892. Pop'n 10,3,192. Electric-Light (Tax free). 4s '03 Jan \$4,500. 1933 (Subject to call after 1908.) 4s Apr \$6,000. 1933 (Subject to call after 1914.) Water Bonds (Tax free). 4s '06 J-J \$45,000. 1930 (Subject to call after 1919.) 4s '10 A-O \$10,000. 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 INT. at Borough Treasurer's office

ERIE.

This city is in Erie County. All bonds are tax-free to holder. 4 1/2s '16 175,000. 4s '16 40,000. Grade-Cross-Elim. Bonds. 4 1/2s '16 J-J \$100,000. Jan 1 1946 (Opt. after Jan. 1 1936.) Flood-Emergency Bonds. 4 1/2s '16 J-J \$50,000. Jan 1 1946 (Opt. after Jan. 1 1936.) Mill Creek Sewer Bonds. 3 1/2s '09 J-J \$1,500. Sept 1 1929 Sewer Bonds. 4s '15 J-J \$22,500. Aug 2 1935 City Hall Impt. Bonds. 4s '14 J-J \$10,000. July 1 1934 Park Bonds. 4s '14 J-J \$101,000. July 1 1934 4s '15 J-J 5,000. Aug 2 1935 Fire-Dept. Equip. Bonds. 4s '14 J-J \$12,000. July 1 1934 Street Bonds (opt. aft. 10 yrs.). 4s '12 J-J \$10,000. Aug 1 1932 4s '13 J-J 5,000. Oct 1 1932 4s '15 J-J 2,500. Aug 2 1935 Garbage-Destruct.-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 Constr. Bds. 4s '12 J-J \$55,000. Oct 1 1932 4s '14 J-J 47,000. Oct 1 1934 Refunding Bonds. 4 1/2s '14 J-J \$311,000. Jan 1 1934 (Subject to call beginning Jan 1 1924) BOND. DEBT Jan 3 1916 \$672,800 Sinking fund. 174,110 Value of city property. 5,014,543 Assess. val. '16 (1/2 act.) \$3,107,817 Tax rate (per \$1,000) 1916. \$8.25 Population in 1910. 66,525 INT. at City Treasurer.

ERIE SCHOOL DISTRICT.

All bonds tax-exempt to holder 4s '07 J-J \$20,000. July 1 '17-'20 4s '09 F-A 20,000. Aug 1 '25-'28 4s '10 F-A 110,000. Aug 1 '17-'38 4 1/2s '13 F-A 150,000. Feb 1 '26-'40 4s '04 M-S 60,000. Sept 1 '17-'24 4s '11 A-O 63,000. Oct 1 '29-'36 4s '08 J-D 59,000. Dec 1 '21-'32 4 1/2s '14 F-A 225,000. Aug 1 '29-'43 4 1/2s '15 F-A 250,000. Aug 1 '33-'44 4 1/2s '16 A-O 200,000. 1917-1938 BOND. DEBT Oct 8 '16. \$1,157,000 Assessed valuation 1916. 53,122,625 Value school prop. 1916. 2,319,850

School tax (per \$1,000) 1916. \$9.50 Population in 1916 (est.) 92,000 INT. at Marine Nat. Bank, Erie.

ETNA.

This borough is in Allegheny Co. 4 1/2s '10 40,000. 1917-1924 Improvement Bonds. 4 1/2s '12 A-O \$25,000. Apr 1 '31-'36 Water and Light Bonds. 4 1/2s '11 A-O \$24,000. 1925-1930 TOTAL DEBT May 1914. \$115,000 Assessed valuation 1913. 6,240,320 Tax rate (per \$1,000) 1913. \$8.00 Population in 1910. 5,830

FARRELL.

This borough, formerly South Sharon, is in Mercer County. Inc. Nov. 15 1901. Name changed by decree of court April 15 1912. 4 1/2s J-J \$40,000. 1918-1933 (Part due every 5 years) Street Impt. Bonds. 4 1/2s '15 M-N \$40,000. May 14 1945 Fire & Police Dept. 4 1/2s '15 M-N \$12,000. May 14 1945 Incinerator Plant. 4 1/2s '15 M-N \$8,000. May 14 1945 Street-Impt. and Funding. 4 1/2s '12 A-O \$50,000. Oct 1 1942 Sewer Bonds. 4 1/2s '04 J-J \$100,000. July 1 1934 Improvement Bonds. 4 1/2s '09 M-N \$60,000. May 1 1939 BOND. DEBT Aug 1915. \$307,500 Sinking fund. 21,223 Assess. val. 1915. 12,000,000 Real value (est.) 6,081,140 Tax rate (per \$1,000) 1914. \$10.00 Population in 1910. 10,190 INT. in Pittsburgh at Colonial Tr. Co. All bonds are tax-free to holder.

FARRELL SCHOOL DISTRICT.

Bonds are all tax-free to holder. 4 1/2s '07 J-J \$50,000. 1937 4 1/2s M-N 29,500. Aug 1 '17-'27 (Part due every 5 years.) 4 1/2s M-N 30,500. 1933 4 1/2s '08 J-J 30,000. July 1 1938 4 1/2s M-N 55,000. 1919-1939 (Part due every 5 years.) BOND. DEBT May 1916. \$195,000 Assessed valuation 1915. 6,085,000 (Assessment 1/2 actual value.) School tax (per \$1,000) 1915. \$6.25 Population in 1914 (est.). 15,000 INT. on \$55,000 4 1/2s at First Nat. Bank, Farrell; on others at Colonial Trust Co. in Farrell or at Pittsburgh.

FAYETTE COUNTY.

Uniontown is the county seat. Tax-Free Bonds. 4s '16 A-O \$400,000. Apr 1 '26-'36 BOND. DEBT Apr 1916. \$400,000 Assessed valuation 1915. 94,186,416 Real value (est.). 270,000,000 Population in 1910. 167,449

FRANKLIN.

This city is in Venango Co. Inc. Jan. 14 1909. Pop'n 1910, 9,767. City Bonds (all due before 1925, payable any time at option of city.) 3 1/2s '00 M-N \$14,000. 3 1/2s '09 M-S 14,750. 3 1/2s '02 J-J 6,000. Water-Plant-Purchase Bonds. 4 1/2s '08 J-J \$240,000. 1917-1938 BOND. DEBT Oct 9 1916. \$274,750 Sinking funds (water). 40,823 Assess. val. (60% act.) '16. \$5,652,000 Tax rate (per \$1,000) 1916. \$11.00 * Tax-free to holder.

GLASSPORT.

This borough is in Allegheny Co. Inc. July 21 1902. Pop'n 10,5,540. Funding Bonds. 4s '08 J-J \$37,000. July 1 '17-'38 4 1/2s '02 M-S 7,500. 1917-1923 4s '03 J-D 46,000. 1917-1955 BOND. DEBT Oct 1916. \$90,500 Floating debt. 19,572 Sinking fund. 14,409 Assess. val. '16 (60% act.) 3,936,102 Borough tax (per \$1,000) '16. \$11.00 Bonds are free from State tax. INTEREST on the 4 1/2s and 5s at U. S. Mfg. & 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 '09 J-D \$32,000. June 1 1929 4s '00 A-O \$7,000. Oct 1 1930 5s '11 M-N 35,000. Nov 1 1931 (Optional after May 1 1921.) 4 1/2s '08 M-S 50,000. 1938 (Optional after 1918.) 4s '08 A-O 50,000. Oct 1 1938 4s '06 J-J \$27,000. Jan 1 1936 Refunding & Impt. Bonds. 4s '06 M-N \$25,000. Nov 1 1936 BOND. DEBT May 13 '16 \$221,000 Floating debt. 33,000 Sinking fund. 5,866 Assess. val. 1916 (est.). 11,500,000 * Red. 20 years from issue. INT. at Borough Treas. office. Bonds are tax-free to holder.

GREENSBURG SCHOOL DIST.

Bonds are tax-free to holder and are opt. 20 years from date of issue. 5s '06 J-J \$8,000. 4s '04 J-J 44,000. 4s '08 J-J 110,000. July 1 1938 BOND. DEBT Apr 11 '16. \$162,000 Assess. val. '15 (1/2 act.) 10,793,420 School tax (per \$1,000) 1915. \$9.00 Population in 1910. 13,012 INT. at Treasurer's office.

GREENVILLE.

This borough is in Mercer County. Sewage-Disposal-Plant (Tax-free) 4 1/2s '15 A-O \$20,000. Oct 1 '25-'44 BOND. DEBT Apr 8 '16. \$162,500 Floating debt. 44,900 Assess. val. 1915 (est.). 3,150,000 Tax rate (per \$1,000) 1915. \$12.00 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. Electric light bonds. \$20,000 Water Bonds. 4s '14 25,000. Oct 1 1919 15,000. Funding & Sewer Bonds (Tax-free) 4 1/2s '11 J-J \$40,000. Jan 1 '21-'40 BOND. DEBT Apr 10 '16. \$105,000 Water debt (included). 40,000 Floating debt. 33,450 Sinking fund. 10,327 Assessed valuation 1915. 1,956,000 (Assessment 1/2 actual value.) Tax rate (per \$1,000) 1914. \$12.50 INT. at Grove City Nat. Bank.

GROVE CITY SCHOOL DIST.

4 1/2s '15 M-N \$75,000. June 1 '28-'42 4s '00 8,000. June 1 '17-'25 4s '05 6,000. Sept 1 '17-'22 4 1/2s '05 10,000. Dec 1 1920 BOND. DEBT Nov 8 1916 \$97,000 Sinking fund. 17,500 Assessed valuation 1916. 2,106,200 Tax rate (per \$1,000) 1916. \$17.00

HANOVER TWP. SCH. DIST.

This township is in Luzerne Co. School Bonds. 5-40s '08 M-N \$34,200. Nov 1 '17-'25 4s '02 F-A 40,000. Aug 1 '22-'32 5s '12 F-A \$60,000. Aug 1 '22-'32 4 1/2s '14 100,000. Aug 1 '37-'42 (\$20,000 due every 5 years) 1924-1944 5s '15 75,000. 1925-1945 (\$15,000 due every 5 years) TOTAL DEBT Nov 1915. \$357,000 Assessed valuation 1915. 56,750,000 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. Past due 4s J-J 43,200. July 1 1924 3s J-J 65,000. Jan 1 1932 City Bonds. 4s J-J \$56,000. July 1 '20-'24 Public Improvement Bonds. 3 1/2s M-S \$327,600. Sept 1 '17-'25 4s M-S 254,800. Sept 1 '26-'32 4s '07 M-S 294,000. Mch 1 '17-'36 4s M-S 428,000. Sept 1 '17-'40 4s '14 M-S 140,000. Mar 1 '19-'28 4s '15 M-S 160,000. Mar 1 '29-'44 BOND. DEBT Oct 7 '16. \$1,979,200 Assessment debt (add'l). 135,200 Sinking fund assets. 149,659 Assess. val. '16 (1/2 act.) 51,885,638 Exempt property. 21,239,905 City tax (per \$1,000) in 1916. 9.50 Total tax (per \$1,000) 1916. 23.50 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 \$30,000. *Oct 1 1921 4s A-O 18,000. *Apr 1 1922 4s A-O 87,000. *Oct 1 1922 4s A-O 53,500. *Oct 1 1918 4s J-J 63,000. *Jan 1 1917 3 1/2s A-O 68,000. *Apr 1 '17-'33 4s '08 J-J 28,000. *Jan 1 '17-'29 4s '12 27,000. *Jan 1 '30-'38 3s J-J 32,000. *Jan 1 1921 4s '05 A-O 57,000. *Apr 1 '17-'35 4s '08 A-O 43,000. *Oct 1 '16-'38 4s '09 A-O 48,000. *Oct 1 '16-'39 4s '10 A-O 248,000. *Apr 1 '17-'40 4s '11 A-O 60,000. *Apr 1 '17-'41 4s '12 A-O 78,000. *Apr 1 '17-'42 4s '14 A-O 90,000. *Apr 1 '19-'44 4 1/2s '15 A-O 99,000. *Apr '20-'45 BOND. DEBT May 1 '16. \$1,107,500 Sinking fund assets. 134,305 Assess. val. (70% act.) 51,500,000 School tax (per \$1,000) 1916. \$10.00 Value school prop. 1915. \$1,575,000 * OPTIONAL.—Bonds are subject to call as follows: *10 years before maturity.

HAVERFORD TOWNSHIP.

A township in Delaware County. Post Office at Llanerch. Bonds are all tax-exempt. 4 1/2s J-J \$12,000. \$5,000 yearly 4 1/2s Sept 21,000. \$3,000 yearly 4 1/2s Mar 10,000. \$2,000 yearly Highway Bonds. 4s '16 J-D \$57,000. \$4,000 yearly BOND. DEBT Oct 1916. \$190,900 Floating debt. 35,000 Assess. val. real est. '16. \$7,059,590 Assess. about 50% actual.) Total tax rate (per \$1,000) '16. \$29.90 Population 1910. 3,989 INT. at Phila. Trust Co.

HAVERFORD TWP. SCH. DIST.

Funding Bonds (Tax-free). 4 1/2s M-N \$14,000. May 1 1945 TOT. BD. DT. Oct 27 '16. \$226,000 Sinking funds. 25,568 Assessed valuation 1916. 7,139,119 INT. payable at Merion Title & Trust Co. Ardmore.

HAZLETON.

This city is in Luzerne County. Incorporated 1891; organized 1892. Paving and Sewer Bonds. 4 1/2s '16 A-O \$138,000. Apr 1 '22-'44 12,000. Apr 1 1945 Sewer Bonds. 4s '08 F-A \$50,000. 1938 Paving Bonds. 4s '15 M-N \$30,000. 1945 City-Hall Bonds (opt. aft. 1916). 4s '11 F-A \$70,000. 1941 BOND. DEBT Oct 12 '16. \$300,000 Sinking funds. 27,162 Assess. val. (1/2 act.) '16. 18,630,062 Tax rate (per \$1,000) 1916. \$5.50 Population in 1910. 25,432 INT. payable at office of Treasurer. *Optional 5 years after date.

HAZLETON SCHOOL DIST.

Building Bonds (Tax-exempt). 4s '01 J-J \$23,500. July 1 '17-'24 4s '11 J-J 60,000. July 1 '24-'33 (Sub. totall 6,000 y'ly after 1913) 4s '11 J-J 85,000. July 1 '17-'41 4 1/2s '13 J-J \$30,000. July 1 '19-'30 44,000. July 1 '31-'41 4 1/2s '16 A-O 140,000. Apr 1 '25-'45 BOND. DEBT Oct 10 '16. \$391,500 Ass'd val. '16 (80% act.) 18,400,511 School tax (per \$1,000) 1916. \$9.65 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 (Tax free). 5s 4s J-J \$25,000. Jan 1 1918 4s J-J 93,000. July 1 1932 4 1/2s '10 M-N 30,000. May 1 1940 Sewer and Funding (Tax free). 5s 4s J-D \$5,000. Y'ly to 1918 Refunding Bonds (Tax free). 4s J-J \$15,000. July 1 1919 4s J-J 41,000. July 1 1922 4 1/2s '08 A-O 25,000. Apr 1 1928 4 1/2s '09 M-S 24,500. Mch 1 1934 4 1/2s '10 M-N 15,000. May 1 1940 Improvement Bonds (Tax free). 4 1/2s F-A \$55,000. Aug 1 1934 Water-Works (Tax free). 4s J-J \$15,000. July 1 1917 4s J-J \$1,000. July 1 1917 4s F-A 20,000. Feb 1 1937 Street Bonds (Tax free). 4s M-N \$20,000. Sept 1 1930 4 1/2s F-A 125,000. Aug 1 1938 BOND. DEBT Oct 1916. \$531,000 Water bonds (incl. above). 47,000 Assess. val. '15 (60% act.) 10,000,000 Borough tax per \$1,000 1916. \$10.00 INTEREST is payable at the First National Bank, Homestead.

HOMESTEAD SCHOOL DIST.

4s M-N \$35,000. May 1 1919 4s J-D 20,000. Dec 1 1925 4 1/2s '09 J-J 18,000. July 1 '17-'34 4 1/2s '10 A-O 130,000. Apr 1 1940 4s '04 J-J 12,000. July 1 '17-'29 4.30s '10 A-O 25,000. Oct 1 1939 4 1/2s '14 A-O 20,000. 1934 & 1939 15,000. 1944 BOND. DEBT Oct. 7 '16. \$275,000 Sinking funds. 61,000 Assess. val. '16 (80% act.) 10,028,730 School tax (per \$1,000) 1916. \$12.00 Population in 1916 (est.) 30,000 INTEREST payable in Homestead at the Monongahela Trust Co.

HUNTINGDON COUNTY.

Huntingdon is the county seat. Court-House Bonds. 3 1/2s 4s '01 A-O \$55,000. Oct 1 '17-'27 BOND. DEBT Oct 1916. \$55,000 Tax rate (per \$1,000) 1916. \$10.00 Assess. val. '16 (40% act.) 8,026,840 Population in 1910. 38,304 INT. at Union Nat. Bank, Huntingdon.

INDIANA.

This borough is the county seat of Indiana County. Inc. in 1816. Bonds are all tax-free to holder. Fire Truck Certificates. 4 1/2s '15 3,120. Feb 1 '17-'20 Paving Bonds. 4s '06 J-J \$31,000. July 1 1936 4 1/2s '11 A-O \$82,000. Apr 1 1921 4s '11 A-O 15,000. Apr 1 '26-'31 Sewer Bonds, Series C. 4s '03 M-S \$15,000. Sept 1 1933 Sewer Bonds, Series E. 4 1/2s '09 J-J \$40,000. July 1 '19-'39 Series A and B. 4s '02 M-N \$2,000. May 1922 Buildings Bonds, Series G. 4 1/2s '12 M-N \$20,000. May 1 '17-'42 (Part due each 5 years.) BOND. DEBT Apr 8 '15. \$123,100 Assess. val. '14 (1-3 act.) 2,128,270 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 \$125,000. July 1 1919 County Purposes (Tax-free). 3.00s 14,800. Feb 1 1920 3.00s 11,400. Apr 1 1917 BOND. DEBT Nov 13 '16. \$151,200 Sinking fund. 92,400 Assess. val. '14 (1-3 act.) 16,814,715 County tax (per \$1,000) 1914. \$6.00 Population in 1910. 66,210 INT. at Treasurer's office.

INGRAM.

This borough is in Allegheny Co. Street & Sewer Bonds (Tax free). 5s 4s \$119,000. Within 30 yrs BOND. DEBT Oct 7 '16. \$119,000 Floating debt. 3,000 Sinking fund. 1,132 Assess. val. (1/2 act.) 1916. 2,501,370 Total tax rate (per \$1,000) '16. \$17.60 Population in 1910. 2,037

INGRAM SCHOOL DISTRICT.
This district (P. O. Pittsburgh) is in Allegheny County.
4s '04 \$10,000. Mar 15 '19-'24
4s '96 446. July 1 1917
Building Bonds (Tax-free).
4s '14 M-N \$115,000. May 1 '17-'43
BOND. DEBT Oct 9 '16. \$125,446
Assess. val. (1st act.) 2,170,600
Tax rate (per \$1,000) 1916. \$10.00
INT. at 1st Nat. Bk., Crafton.

JOHNSTOWN.
This city is in Cambria County. Incorporated Dec. 18 1889. The city pays the State tax on all bonds.
Paving Bonds.
4s '14 M-N \$100,000. May 1 '19-'24
4s '14 100,000. May 1 1924
(Subject to call beginning 1919)

25,000. 1920
4s '15 35,000. 1925
40,000. 1930
a Fire Alarm (opt. after 1904).
4s '14 J-J 58,000. Jan 1 1924
a Building Bonds (opt. after 1910).
4s '00 M-S \$60,000. Sept 1 1930
a Hospital Bonds (opt. after 1912).
4s '02 M-N \$10,000. Nov 1 1932
a Fire-Dept. Bonds (opt. after 1910).
4s '04 J-J 50,000. June 1 1936
a River-Impr. Bds. (Opt. after 1896).
5s '91 M-N \$40,000. May 1 1921
Refund. Bonds (opt. after 1921).
3 1/2s '01 J-D 593,000. June 1 1931
Sewer & Street Impt. (subject to call 10 years after date).

4s '93 M-S \$25,000. Sept 1 1923
4s '94 F-A 450,000. Aug 1 1924
4s '95 A-O 20,000. Oct 1 1926
4s '99 A-O 100,000. Oct 1 1939
Sanitary Sewer Bonds.
4s '16 J-J \$200,000. July 1 1946
(Subject to call after July 1 1931).
Bridge Bds.
4s '05 M-S \$30,000. Mech 1 1935
4s '13 A-O 40,000. Oct 1 1943
4s '13 A-O 41,000. Oct 1 1943
4s '15 J-J 60,000. July 1 1935
4s '16 M-S 100,000. Sept 1 1926
BOND. DEBT 1916. \$1,188,900
Sinking fund (bonds & cash). 440,416
Assessed valuation 1916. 53,400,000
City tax (per \$1,000) 1916. \$7.00
Population in 1910. 55,482
Value of city property. \$1,782,025
r Opt. 10 yrs. e Opt. 5 yrs. aft. date.
* These bonds are held by skg. fl
INT. at City Treasurer's office.

JOHNSTOWN SCHOOL DIST.
Bonds all opt. beg. 5 yrs aft. date.
3 1/2s '01 M-N \$36,000. May 1 1931
4s '06 J-D 43,000. June 1 1936
4s '08 F-A 38,000. Feb 1 1938
4s '09 J-D 15,000. June 1 1939
4s '10 M-S 23,000. Sept 1 1940
4s '12 J-D 15,000. June 1 1927
4s '13 M-S 170,000. Sept 1 1933
(Subject to call part yearly)
4s '15 M-S 200,000. Sept 1 1939
(Subject to call part yearly).
BOND. DEBT July 3 '16. \$620,000
Sinking fund. 52,097
Value school prop., 1915. 1,610,000
Assess. val. 16 (90% act.) 53,466,416
School tax (per \$1,000) 1916. \$7.00
Population in 1910. 55,482
All bonds are tax-exempt.
INT. at office of City Treasurer or any city bank.

JUNIATA.
This borough is in Blair County.
Water Bonds (Tax free).
5s '04 J-J \$11,000. Last bond 1927
5s '04 A-O 14,000. Last bond 1934
5s '08 J-J 30,000. Last bond 1938
5s '09 J-J 30,000. Last bond 1939
5s '11 A-O 10,000. Last bond 1941
5s '13 J-J 10,000. Last bond 1943
5s '14 J-J 10,000. Last bond 1944
5s '15 F-A 24,000. Last bond 1945
Borough Bonds (Tax free).
5s '10 A-O \$30,000. Last bond 1940
5s '14 J-J 40,000. Last bond 1944
BOND. DEBT Oct 9 '16. \$194,000
Sinking fund (incl.). 124,000
Water sink. fund (incl.). 8,268
Water sink. fund (incl.). 5,600
Assess. val. (1-3 act.) 1916. 2,262,000
Total tax rate (per \$1,000) 1916. \$7.37
Pop'n. 1910, 5,285; 1916, est., 7,000
INT. payable in Juniata.

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 1 1942
(Subject to call May 19 1943)
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. 2,182,505
School tax (per \$1,000) 1913. \$14.00
INT. at 1st Nat. Bk., Juniata.

KANE SCHOOL DISTRICT.
4s '07 \$17,000.
5s '07 A-O 80,000. Oct 1 '17-'36
BOND. DEBT Apr 1916. \$101,000
Assessed valuation 1915. 2,000,000
School tax (per \$1,000) 1915. \$21.60

LACKAWANNA COUNTY.
County seat is Scranton.
Funding Bonds.
4s '03 M-N \$100,000. May 1 '23-'33
4s '08 J-D 180,000. Dec 15 1928
Refunding & Impt. Bonds.
4s '02 A-O \$25,000. Apr 1 1922
4s '16 M-S 200,000. Sept 1 1946
Refunding Court-House Bonds.
4s '06 J-D \$135,000. Dec 1 1936
Road Bonds.
4s '11 A-O \$250,000. Apr 1 '21-'31
4s '13 F-A 200,000. Aug 1 1928
4s '14 F-A 100,000. Aug 1 1944
BOND. DEBT Oct 1916. \$1,390,000

Floating debt. 212,000
Sinking fund Aug 1 '16. 205,150
Assess. val. '16 (abt. act.) 210,532,318
County tax (per \$1,000) 1916. \$3.00
Population in 1910. 259,570
INT. payable at Treasurer's office.

LANCASTER.
This is the capital of Lancaster County. Incorporated March 30 1818. State tax on bonds is paid by city. Population '10, 47,227.
Water-System-Impt. Bonds.
4s '11 A-O \$75,000. Apr 1 1941
(Subject to call after April 1 1931).
4s '16 J-J \$80,000. Jan 1 1946
(Subject to call after Jan. 1 1922).
Judgment Bds. (Opt. after 1915).
4s A-O \$50,000. July 1 1925
Sewer Bds. (opt. 20 yrs aft. date).
3 1/2s '04 M-S \$250,000. Sept 1 1934
4s '06 A-O 90,000. Oct 1 1936
Sewer & Fire Dept. Bonds.
4s '10 A-O \$85,000. Apr 1 1940
(Subject to call after April 1 1930).
Street-Improvement Bonds.
4s '08 A-O \$85,000. Apr 1 1938
(Subject to call after April 1 1928).
4s '12 A-O \$30,000. Apr 1 1932
(Subject to call after April 1 1922).
Relief Fund Bonds.
6s Jan \$14,000. Apr 1 1920
(Subject to call April 1 1905).
TOT. DEBT Oct 7 1916. \$859,000
Water debt (included). 155,000
Sinking funds. 1,095,958
Tax rate (per \$1,000) 1916. \$17.50
Assess. val. '16 (2-3 act.) 29,566,926
INT. payable at Treasurer's office.

LANCASTER SCHOOL DIST.
4s J-J \$11,000. 1917-1920
4s J-J 30,000. Jan 1 1934
4s J-J 150,000. Jan 1 '17-'31
4s '07 J-D 60,000. Jan 15 '32-'35
4s '09 J-J 75,000. Jan 1 '36-'38
4s '09 J-J 30,000. Jan 1 1939
4s '10 J-J 45,000. Jan 1 1940
4s '11 A-O 25,000. Apr 1 1941
4s '15 M-N \$250,000. May 1 1945
BOND. DEBT Oct 1916. \$675,000
Sinking funds. 5,200
Assess. val. '16 (2-3 act.) 29,414,441
School tax (per \$1,000) 1916. \$7.00
INT. on 4s due 1917 to 1920 and bonds of 1907 and 1909 at Treasurer's office; on other bonds at Union Trust Co., Lancaster. All bonds are tax-free to holders.

LANCASTER COUNTY.
Lancaster is the county seat. Bonds are tax-exempt to holders.
Improvement Bonds.
3 1/2s '98 A-O \$64,000. Apr 1 1928
3 1/2s '98 A-O 95,200. Oct 1 1928
3 1/2s '99 A-O 56,800. Apr 1 1929
BOND. DEBT Oct 7 '16. \$214,000
Sinking fund. 217,000
Assess. val. '16 (1/2 act.) 140,677,839
County tax '16 Real estate. \$2.50
(per \$1,000) Personal. 4.00
Population in 1910. 167,229
INTEREST payable in Lancaster.

LANSLOWNE.
This borough is in Delaware Co.
Improvement Bonds.
4s '13 \$1,150. June 1 '17-'43
(Due \$1,500 yearly)
1916 to 1921 incl., \$2,000 1922 to 1927 incl., \$2,500 1928 to 1932 incl., \$3,000 1933 to 1936 incl., \$3,500 in 1937, \$4,000 1938 to 1943 incl.
Sewer & Highway Bonds (tax-free).
5s \$28,200. May 1 1922
4s 17,000. Jan 1 1926
4s 5,000. Jan 1 1927
3 1/2s 13,500. Jan 1 1929
4s 15,000. Jan 1 1933
4s 15,000. Apr 1 1934
*Subject to call ann. in amts. on hand
BOND. DEBT Apr 8 '16. \$155,400
Sinking funds. 26,850
Floating debts. 11,065
Assess. val. '16 (60% act.) 3,700,000
Tax rate (per \$1,000) 1916. \$8.50
Pop'n '10, 4,066; '16 (est.), 4,850
INT. on 4 1/2s in Lansdowne; on other issues in Philadelphia.

LARKSVILLE.
This borough is in Luzerne Co.
Street Bonds (tax free).
5s '14 F-A \$60,000. 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
30,000. July 25-'30-'35
Bonds of 1910. \$27,000
District's share of Plymouth Sch. Dist. bonds. 24,603
TOTAL BOND. DEBT. (?)
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.
4s '14 J-J \$4,000. July 1 '17-'20
18,000. July 1 '21-'29
City-Hall Bonds.
4s '03 J-J \$17,500. July 1 1933
Funding & Improvement Bds.
4s '09 J-J \$8,000. Jan 1 17-'39
4s '01 M-N 25,000. Nov 1 1931
(Subject to call after 1915).
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.
4s '13 J-D 109,000. 1917-1942
4s '05 A-O 6,000. Oct 1 1922
4s '09 J-J 24,000. Jan 1 1932
4s '13 J-D 40,000. July 1 1941
Funding Bonds.
4s '01 \$11,000. May 1 1921
BOND. DEBT Oct 11 '16. \$190,000
Floating debt. 13,000
Assess. val. '16 (1/2 act.) 5,242,900
School tax (per \$1,000) 1916. \$12.50
Population in 1916 (est.). 10,000
INT. at Latrobe Tr. Co., Latrobe.

LEBANON.
This city is in Lebanon County. Inc. Nov. 25 1885. Bonds are tax free. Pop'n 1910, 19,240.
Pipe Line Bonds.
4s '10 A-O \$35,000. Apr 1 1926
10,000. Apr 1 '25-'30
City Improvement Bonds.
4s '15 \$72,000. July 1 '20-'45
(\$12,000 quinquennially)
Engine-House Bonds.
4s '12 \$16,000. July 1 '17-'32
(\$4,000 due every 4 years)
Sewer & Paving Bonds.
4s '14 \$24,000. July 1 '19-'34
(\$8,000 due every 5 years)
Refunding Water Bonds.
3 1/2s '02 A-O \$126,000. Apr 1 '17-'32
(Part due every five years).
Sewer Bds. (Part every 5 years).
3 1/2s '11 A-O \$110,000. Apr 1 '17-'40
BOND. DEBT Jan 1 '16. \$452,000
Mortgage bonds (incl.). 1,000
Sinking funds. \$70,829
Assess. val. '16 (2-3 act.) 14,056,739
City tax (per \$1,000) 1916. \$7.00
INT. paid at City Treas. office.

LEBANON SCHOOL DISTRICT.
Refunding Bonds (Taxable).
4s '10 \$98,000. (Part due every 5 years).
4s '16 A-O \$100,000. (Part due every 5 years).
BOND. DEBT Oct 1916. \$198,000
Sinking fund. 18,000
Assess. val. (1/2 act.) '16. 13,938,000
School tax (per \$1,000) 1916. \$6.00
Population in 1916 (est.). 21,000
INT. at office of Treasurer.
*Tax-exempt.

LEBANON COUNTY.
Lebanon is the county seat.
Bridge Bonds.
4s '04 '05-A-O \$29,850.
Funding Bonds.
4s '04 A-O \$25,000. 1919-1934
4s '04 A-O 700
Sinking fund. \$54,850
BOND. DEBT Oct 1916. \$1,500
Assess. val. (1/2 act.) '14. 42,902,905
County tax (per \$1,000) 1916. \$2.00
Population in 1910. 69,565
INT. at County Treasurer's office.

LEHIGH COUNTY.
Allentown is the county seat.
Funding & Improvement Bonds.
4s '09 A-O \$135,000. Apr 1 1924
(Subject to call after April 1 1914).
4s '10 M-N \$52,000. May 1 '20-'35
(Part due every 5 years).
BOND. DEBT Apr 1 '16. \$217,000
Sinking fund. 17,711
Assessed valuation 1915. \$7,669,188
(Assessment 50 to 60% actual value).
County tax (per \$1,000) 1916. \$3.00
Population in 1910. 118,823
INT. at County Treasurer's office.

LEHIGH SCHOOL DIST.
4s '15 J-D \$100,000. July 22 1945
(See V. 101, p. 1397).
89,250
BOND. DEBT Oct 18 '16. \$84,250
Assess. val. (40% act.) '16. 2,401,163
School tax (per \$1,000) 1916. \$9.00
Population in 1915 (est.). 6,000

LEWISTOWN.
This borough is in Mifflin County.
Street Improvement.
4s '14 \$22,500. 1954
(Subject to call beginning 1921).
4s '15 \$14,000. 1945
(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 \$47,000. 1934
(Subject to call after 1909).
4s M-N \$4,000. 1939
(Subject to call after 10 years).
Hose-House Bonds (Tax-exempt).
5s '08 F-A \$4,500. Feb 1 1938
(Subject to call after Aug. 1 1913).
Paving Bonds (opt. after 1918).
4s '06 F-A \$18,500. Aug 1 1936
BOND. DEBT Apr 10 '16. \$134,000
Floating debt (est.). 2,000
Sinking fund. 5,168
Assess. val. '15 (abt act.) 3,417,000
Tax rate (per \$1,000) 1915. \$24.00
Pop'n '10, 8,166; '16 (est.), 10,000
INTEREST at Treasurer's office.

LITITZ SCHOOL DISTRICT.
A district in Lancaster County.
Building Bonds (Tax-exempt).
4s '16 M-N \$95,000. 1920-1946
BOND. DEBT Sept 1 '16. \$95,000
Assessed valuation 1916. 1,535,297
School tax (per \$1,000) 1916. \$10.00
INT. at Co. Treasurer's office.

LOCKHAVEN.
This city is in Clinton County. Inc. Mich. 28 1870. Pop. '10, 7,772.
Refunding Bonds.
4s '08 J-D \$25,000. Dec 1 1918
3 1/2s '04 M-N \$2,000. May 1 1924
3 1/2s '03 A-O 10,000. Oct 1 1923
(Subject to call after Oct. 1 1908).

3 1/2s '10 J-J \$8,500. July 1 1920
(Subject to call after July 1 1912).
3 1/2s '10 M-N 15,000. Nov 1 1930
(Subject to call after Nov. 1 1925).
4s '07 J-J \$20,000. Jan 1 1927
(Subject to call after Jan. 1 1912).
TOTAL DEBT Oct 7 '16. \$195,000
Water bonds (included). 125,000
Sinking fund Sept 30 '16. 7,092
Assess. val. (1-3 act.) '16. 3,307,375
Total tax (per \$1,000) 1916. \$23.00
State tax on bonds is paid by city.
INT. at City Treas. office.

LOCKHAVEN SCHOOL DIST.
All bonds are tax-free to holder. Issues of 1897 and 1900 subject to call after 10 years; issue of 1902 subject to call after 15 years.
3 1/2s '00 M-S \$5,000. Mch 1 1920
3.65s '97 F-A 7,000. Aug 1 1917
3 1/2s '02 M-N 34,000. May 3 1925
4s '14 J-D 23,000. Dec 1 17-'39
BOND. DEBT Oct 9 '16. \$71,000
Floating debt. 13,600
Assess. val. '16 (abt. 3-5 act.) 3,500,000
School tax (per \$1,000) 1916. \$12.00
INT. on bonds of 1914 at Clinton Tr. Co., Lock Haven on others at Dist. Treasurer's office.

LOWER MERION TOWNSHIP.
This township (P. O. Ardmore) is in Montgomery Co. Pop'n 10 17,671.
4s '14 M-N \$50,000. Nov 1 '34-'44
Playground Bonds.
4s '13 J-J \$20,000. July 1 1943
Highway Bonds.
4s '12 J-J \$60,000. Jan 1 '17-'19
4s '15 J-J 30,000. Apr 1 '19-'21
4s '16 \$30,000. Mar 1 '18-'22
*Sewer Bonds.
3 1/2s J-J \$30,000. 1918
170,000. 1918-1933
4s '04 J-J 150,000. Jan 19-'24-29
50,000. Jan 1 1934
4s '16 F-A 20,000. Feb 1 1931
20,000. Feb 1 1946
BOND. DEBT Feb 21 '16. \$354,187
Floating debt (add'l). 40,000
Assess. val. (1-3 act.) 26,576,415
Township tax (per \$1,000) 1913 \$6.50
*These bonds are tax-free.
INTEREST payable at Merion Title & Trust Co., Ardmore.

LOWER MERION TOWNSHIP SCHOOL DISTRICT.
Bonds are all tax-free to holder.
4s '09 J-J \$176,000. Jan 1 18-'39
3 1/2s '01 J-J 21,000. 1931
4s '09 J-D 10,000. 1929
4s '10 A-O 60,000. Oct 1 '25-'30-35
20,000. Apr 1 1940
4s '13 J-D 100,000. June 1 '27-'42
(part each 5 years)
4s '14 J-D 80,000. 1919-1943
(Part due every 5 years).
BOND. DEBT Nov 8 '16. \$473,000
Sinking funds. 77,359
Assess. val. '16 (1-3 act.) 25,918,910
School tax (per \$1,000) 1916. \$8.00
Population in 1910. 17,676
INT. on 4 1/2s 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).
4s '15 J-J \$504,000. Jan 1 '30-'43
46,000. Jan 1 1944
Road, Bridge & School Bonds.
4s '13 M-N \$330,000. 1928-1943
Court-House Bonds (Tax-free).
4s '07 J-D \$600,000. 1917-1922
30,000. 1917
4s '09 A-O 630,000. 1918-1933
4s '03 F-A 220,000. 1917-1927
1925
Refunding Bonds (Tax-free).
4s '13 M-N \$300,000. May 1 '17-'36
Funding Bonds (tax-free).
181,000. Feb 1 '17-'18
4s '10 F-A 172,000. Feb 1 '19-'34
BOND. DEBT Apr 1 '16. \$3,966,000
Floating debt. 14,000
Temporary loans. 195,000
Sinking fund. \$7,775
Assess. val. '15 (70% act.) 3,055,520,909
County tax (per \$1,000) '15. \$2.70
Population in 1910. 343,186

LYCOMING COUNTY.
County seat is Williamsport.
Refunding Bonds.
3 1/2s M-N \$133,500. 1918
3s M-S 116,100. Sept 2 1926
(Subject to call Sept. 2 1916).
ROND. DEBT Oct 7 '16. \$249,600
Assessed valuation 1916. 24,912,862
State & Co. tax (per \$1,000) '16. \$9.00
Population in 1910. 80,813
INT. at County Treasurer's office.

MC KEESPORT.
This city is in Allegheny County. Incorp. Jan. 15 1891. Pop'n '10, 42,694.
Funding Bonds.
4s M-S \$121,000 socially to Sept '17
4s '10 M-N \$184,000. Nov 1 '17-'39
4s 42,000. July 1 1920
Paving Bonds.
4s '12 M-S \$1,000. Sept 1 '18-'27
Street Impt. and Water.
8 \$25,500.
Various Purposes.
4s '05 J-J \$50,000. Jan 1 1931
(Subject to call on Jan. 1, 1920 yearly, 1910 to 1920, and \$3,000 yearly, 1926 to 1931, inclusive).
Improvement Bonds.
4s '09 J-J \$85,000. Jan 1 '17-'39
4s '11 M-S 74,000. Sept 1 '17-'30
4s '02 45,000. Yearly Jan 1
4s '06 200,000. Yearly Jan 1
4s '07 210,000. Yearly Jan 1
4s '13 14,000. Yearly Jan 1
Water Bonds.
4s '09 J-J \$30,000. Jan 1 '25-'39
4s '16 25,000.

McKEESPORT (Concluded)
 BOND. DEBT Jan 3 '16. \$1,041,500
 Floating debt. 287,141
 Sinking fund. 460,841
 Assessed valuation. 26,478,162
 City tax (per \$1,000) 1915. \$10.00
 INT. payable by City Treasurer.
 z Tax-free to holders.

McKEESPORT SCHOOL DIST.
 4 1/2 A-O \$65,000. 1924
 3 1/2 J-J \$54,000. Jan 1 '17-'27
 3 1/2 M-N \$70,000. May 1 '17-'30
 4 1/2 '05 J-J \$213,000. Jan 2 '17-'34
 4 1/2 '14 M-N \$200,000. May 1 '27-'43
 BOND. DEBT Oct 1 '16. \$802,000
 Sinking fund. 80,000
 NET DEBT Apr 1 '16. 522,000
 Assessed valuation 1916. 26,478,000
 (Assessment 40 to 60% actual value)
 School tax (per \$1,000) 1916. \$10.00
 Population in 1916 (est.). 69,000
 * Tax-free to holders.
 z INT. at Pittsburgh Trust Co. in Pittsburgh; on other loans at National Bank of McKeesport.

Mc KEES ROCKS.
 This borough is in Allegheny Co.
 4s '08. \$17,000. serial
 4s '03. 107,000. serial
 4s '06. 109,000. serial
 s '15. 100,256. serial
 Funding (Part every 5 years.)
 4s '09 A-O \$16,000. Apr 15 '19-'29
 4 1/2 '12 J-J \$115,000. July 15 '17-'37
 BOND. DEBT May 9 1913 \$360,000
 Floating debt. 15,000
 Assessed valuation 1913. 7,979,820
 Tax rate (per \$1,000) 1913. \$9.00
 Population in 1910. 14,702

McKEES ROCKS SCHOOL DIST.
 5s '09. \$18,000. 1919
 4 1/2 '00. 15,000. 1930
 5s '07. 70,000. 1937
 4 1/2 '11. 85,000. 1941
 BOND. DEBT Nov 9 '16. \$183,000
 Floating debt. (about) 27,000
 Sinking fund. (about) 11,000
 Assessed valuation 1916. \$8,231,600
 Population in 1915 (est.). 16,000

MEADVILLE.
 This city is in Crawford Co. Inc. as 3d class city Feb. 5 1866.
 City Hall (Red. after 1925).
 4s '15 J. \$14,000. 1945
 s '17 Street Paving (Red. 1928). 1945
 4s '13 J-J \$60,000. 1943
 Public Improvement Bonds.
 s '16. \$23,000.
 Water Works (Red. 1918).
 4s '03 J-J \$35,000. July 1 1933
 Special Impt. (Red. July 1 1921).
 4s '06 J-J \$58,000. July 1 1936
 BOND. DEBT Oct 9 '16. \$230,000
 Water debt (included) 35,000
 Sinking funds. 26,485
 Floating debt. 4,000
 Assess. val. '16 (1/2 act.). 5,975,626
 Total tax (per \$1,000) 1916. \$12.00
 Pop'n 1910, 12,780; '16 (est.), 14,000
 INT. is payable at city treasury.

MEDIA.
 This borough is in Delaware Co. Incorporated Feb. 10 1850. Bonds are taxable. Pop'n 1910, 3,562.
 3 1/2 '99 s-a \$40,000. 1919 & 1924
 1 30,000. 1929
 4 1/2 '11 J-J \$20,000. July 1 '21 & '26
 20,000. July 1 1931
 s 5,000. Dec 17 1917
 Water, Light and Fund. Bonds.
 4 1/2 '16 J-J \$20,000. July 1 1926
 50,000. July 1 1936 & '46
 BOND. DEBT Oct 7 '16. \$185,000
 Sinking fund. 17,213
 Assess. val. '16 (2/3 act.). 2,839,800
 Borough tax (per \$1,000) 1916. \$8.00
 INT. payable in Media, on the 5s at the Charter Nat. Bank; on others at First Nat. Bank.

MEDIA SCHOOL DISTRICT.
 4s \$26,000. 1942
 4s 98,000. 1943 & 1945
 TOTAL DEBT Oct 12 '16. \$124,000
 Assess. val. (abv. 70% act.) 2,817,755
 School tax (per \$1,000). \$9.60
 Population in 1915 (est.). 3,500
 INT. at First Nat. Bank, Media.

MERCER COUNTY.
 Mercer is the county seat. Bonds are tax-free. Pop'n 1910, 77,669.
 Court-House Bonds.
 4s '09 J-J \$279,000. 1929
 (Subj. to call part yearly from 1911.)
 BOND. DEBT May 1916 \$270,000
 Floating debt. 184,120
 Sinking fund. 32,050
 Assess. val. '15 (1/2 act.). 29,510,385
 State & Co. tax (per \$1,000) '15. \$10.00
 INT. payable at Treasurer's office.

MIDLAND.
 This borough is in Beaver County. Improvement Bonds.
 5s '16 F-A \$17,000. Aug 1 '20-'36
 (See V. 103, p. 602, for maturity.)
 The above issue is tax-free.
 BONDED DEBT. \$141,500
 Assessed valuation 1915. 2,439,070
 Tax rate (per \$1,000) 1915. \$20.00
 Population 1915. 1,244
 *INT. at Midland Sav. & Tr. Co.

MIDLAND SCHOOL DISTRICT.
 4 1/2 '16 M-N \$40,000. May 1 '19-'37
 (See V. 102, p. 2275, for maturity.)
 BONDED DEBT. \$76,000
 Assessed valuation 1915. 2,439,070
 The above \$40,000 issue is tax-free.
 z INT. at Midland Sav. & Tr. Co.

MIFFLIN TWP. SCH. DIST.
 This district is in Allegheny County. Bonds below are tax-free to holders.
 4s '09 A-O \$9,000. Apr 1 1917
 4 1/2 '09 M-S \$5,200. Nov 15 '17-'39
 4 1/2 '11 J-J \$5,000. Due \$5,000 every 5 years beginning July 15 1916
 5s '16 M-N \$15,000. May 15 '20-'40
 (Part due every 5 years)

4 1/2 '16. 15,000.
 BOND. DEBT June 1915. \$107,892
 Assess. val. '15 (3-5 act.). 4,510,000
 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 \$20,000 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 Co. Pop'n '15 (est.) 10,000
 4s '05 J-J \$1,000. 1916
 4 1/2 '08 J-J \$3,000. July 1 '17-'38
 BOND. DEBT Oct 1916. \$57,000
 Assess. val. '16 (4-5 act.). 3,812,000
 School tax (per \$1,000) 1916. \$7.00
 INT. payable at Bank of Millvale.

MILTON SCHOOL DISTRICT.
 This district is in Northumberland County. Bonds below are tax-free to holder. Int. at Treas. office.
 4s '10 J-J \$30,500.
 (\$1,500 yrlly. bet. '16, opt. after '21.)
 4s '00 J-J 1,000.
 s-a s-a 7,000. \$1,000 yearly
 s '14 50,000.
 BOND. DEBT Oct 1916. \$88,500
 Assess. val. '16 (1/2 act.). 2,433,781
 School tax (per \$1,000) 1916. \$17.50

MINERSVILLE SCHOOL DIST.
 This district is in Schuylkill County.
 4s '10 M-N \$62,100. 1940
 (Subj. to call at option of Sch. Board)
 TOTAL DEBT Apr 1916. \$62,100
 Assess. val. 1915 (1/2 act.) 1,118,972
 School tax (per \$1,000) 1915. \$21.00
 Population in 1914 (est.). 8,500
 INT. at First Nat. Bk., Minersville.

MONESSEN.
 This borough is in Westmoreland County. Incorporated Sept. 3 1898.
 Street Bonds (Tax-free).
 5s '07 J-D \$30,000. 1916. 22 & 27
 45,000. 1934-1936
 Gen. Imp. & Ref. (Tax-free).
 4 1/2 '11 J-D \$118,000. Dec 15 '21-'40
 Part every 5 years—see V 94, p 1738
 BOND. DEBT Oct 1916. \$326,000
 Floating debt. 50,000
 Sinking fund. 33,784
 Assess. val. (35% act.) '16. 7,555,560
 Total tax (per \$1,000) 1915. \$30.00
 Population in 1910. 11,775
 INTEREST at Treasurer's office.

MONESSEN SCHOOL DIST.
 4 1/2 '13 J-D \$175,000. June 1 '28-'42
 (Part due every 5 years.)
 4 1/2 \$148,000. 1926-1946
 BOND. DEBT Nov 4 '16. \$413,000
 Sinking fund. 49,000
 Floating debt. 50,000
 Assess. valuation 1916. 7,555,560
 Tax rate (per \$1,000) 1916. \$13.50
 Population in 1915 (est.). 20,000

MONONGAHELA.
 This city is in Washington County. Principal Building Bonds.
 4 1/2 '16 J. \$25,000.
 Improvement Bonds.
 3 1/2 '99 \$30,000.
 4 1/2 '11 M-S \$5,000. Sept 1 '32-'40
 BOND. DEBT May 1916. \$149,000
 Assessed valuation 1916. 3,635,620
 Total tax (per \$1,000) 1914. \$43.31
 Population in 1910. 7,598
 INT. payable at Alexander & Co., Monongahela.

MONTGOMERY COUNTY.
 County seat is Norristown. Population 1910, 169,590.
 Court-House Bonds (Tax-free).
 3 1/2 M-S \$95,000. 1918-1933
 (\$50,000 due every 5 years.)
 Funding Bonds (Tax-free).
 4s '06 J-D \$200,000. 1921-26-31-36
 BOND. DEBT Oct 9 '16. \$255,000
 Sinking fund. 135,000
 Floating debt. 131,438,350
 Assess. val. '16 (abstr. act.) 131,438,350
 County tax (per \$1,000) 1916. \$2.00
 INT. payable at Norristown.

MOUNT CARMEL.
 This city is in Northumberland County. Borough incorp. Nov. 3 1862. Population 1910, 17,632.
 Refunding Bonds (Tax-free).
 4s '09 A-O \$34,500. Apr 1 1919
 4 1/2 '08 M-N 25,000. 1917-1937
 Building Bonds (Tax-free).
 4s '04 M-S \$10,400. Sept 30 1924
 Sewer Bonds (Tax-free).
 4s '04 A-O \$23,000. Oct 1 1924
 4s '05 J-J 50,000. July 1 1935
 BOND. DEBT Apr 7 1916. \$146,900
 Floating debt. 82,600
 Sinking fund. 49,938
 Assess. val. '15 (1/2 act.). 3,260,679
 City tax (per \$1,000) 1916. \$34.00
 Total tax (per \$1,000) 1916. \$1.50
 INT. at Treasurer's office.

MT. CARMEL SCHOOL DIST.
 Bonds below are tax-free to holder
 4s '08 Var \$19,500. 1919
 4s '08 M-S 90,000. Sept 1 1938
 (Subject to call after Sept 1 1918.)
 4 1/2 '13 M-N \$5,000. 1917-1938
 BOND. DEBT Oct 13 '16. \$107,500
 Floating debt. 7,500
 Sinking fund. 10,000
 Assess. val. '16 (1/2 act.). 3,275,516
 School tax (per \$1,000) 1916. \$18.00
 Population in 1914 (est.). 20,000
 INT. at City Treas. office.

MT. LEBANON TOWNSHIP.
 Sewer Bonds (Tax-free).
 4 1/2 '13 F-A \$60,000. 1923-1943
 BOND. DEBT Apr 10 '16. \$60,000
 Floating debt. 13,700
 Assess. val. '16 (1/2 act.). 3,751,000
 INT. at First Nat. Bank, Castle Shannon.

MOUNT OLIVER.
 This borough is in Allegheny Co.
 Floating Debt Bds (Tax-free).
 4 1/2 '05 J-J \$2,000. J-J '17-'18
 4 1/2 '08 J-J 9,000. Jan 1 '17-'22
 4 1/2 '16 J-D 20,000
 Street Bonds (Tax-free to holder).
 4 1/2 '04 J-J \$15,000. Jan 1 1924
 Sewer Bonds (Taxable).
 4 1/2 '09 J-J \$70,000. Jan 1 '20-'35
 (Part due every 5 years)
 BOND. DEBT July 1915. \$121,000
 Sinking funds. 20,000
 Assess. val. (2-3 act.) '15. 3,334,930
 Pop'n 1910, 4,241; 1916, est. 5,500
 INT. on 4 1/2 '09 at German Sav. & Dep. Bk., Pittsburgh; on 4 1/2 '16 at Hill Top Savs. & Tr. Co., Pittsburgh; on others at St. Clair Sav. & Trust Co., in Pittsburgh.

MUNHALL.
 This borough is in Allegheny Co. Improvement Bonds.
 4 1/2 '12 M-N \$40,000. May 1 1932
 BOND. DEBT Oct 1914. \$155,000
 Assessed valuation 1914. 8,557,250
 Population in 1910. 5,185
 INT. payable at Monongahela Tr. Co., Homestead.

MUNHALL SCHOOL DISTRICT.
 A district in Allegheny County. Building Bonds (Tax-exempt).
 4s '03 J-J \$78,000. 1923
 4s '05 J-J 15,000. 1925
 4 1/2 '13 A-O 20,000. 1928 & 1938
 Funding Bonds (Tax-exempt).
 4s '05 J-J \$10,000. 1925
 BOND. DEBT Oct 1916. \$123,000
 Floating debt. 1,616
 Sinking fund. 64,347
 Assess. val. '15 (4-5 act.). 8,620,900
 School tax (per \$1,000) 1915. \$6.00
 Population in 1910. 5,185
 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
 BOND. DEBT Aug 15 '16. \$242,500
 Floating debt. 12,500
 Assessed valuation 1916. 14,750,958
 Tax rate (per \$1,000) 1916. \$6.75
 Population in 1910. 18,877

NANTICOKE SCHOOL DIST.
 5s \$115,000. 1919-1940
 5s 20,000. 1918-1922
 25,000. 1917-1924
 4 1/2 '14 J-J 95,000. 1925-1942
 10,000. 1943
 BOND. DEBT Oct 1916. \$298,000
 Floating debt. 40,000
 Assess. val. '16 (1/2 act.). 14,375,142
 School tax (per \$1,000) 1916. \$10.00
 Population in 1916 (est.). 25,000

NARBERTH.
 This borough is in Montgomery Co. Inc. Jan 21 1895. Pop. '10, 1,790.
 Road Bonds (Tax-free).
 4s '06 J-J \$2,500. Jan 1 '18-'21
 5s '07 J-D 500. Dec 1 1917
 1,000. Dec 1 '22-'27
 4s '02 J-J 1,000. 1917
 (Subject to call after 1912)
 4s '09 J-D 22,500. June 1 1939
 4s '16 J-J 30,000. July 1 '21-'46
 (\$5,000 quinquennially.)
 Sewer-System (Tax-free).
 \$16,000. May 1 '22-'32
 4s '07 M-N \$27,000. May 1 '17-'27 & '37
 BOND. DEBT May 1916. \$70,500
 Assess. val. '16 (1/2 actual). 2,269,420
 Total tax (per \$1,000) 1915. \$20.50
 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 CASTLE.
 This city is the capital of Lawrence County. Incorporated in June 1870. In 1807 the boroughs of West New Castle and Mahoning town were annexed to the city. Pop'n '10, 36,280.
 Sewer Bonds (Tax-free).
 4 1/2 '08 J-J \$12,000. July 1 1928
 4 1/2 '12 J-J 75,000. July 1 1932
 (Subject to call July 1 1927.)
 4 1/2 '07 35,000. Oct 1 1917
 Impt. Bonds (Tax-free).
 4s '10 J-J \$30,000. July 1 1930
 4 1/2 '11 F-A 50,000. Aug 1 1931
 4 1/2 '16 J-J 160,000. July 1 1936
 Conduit Bonds (Tax-free).
 3 1/2 '02 M-S \$22,000. Mech 1 1922
 3 1/2 '02 A-O 20,000. Oct 1 1922
 GEN. BONDS Oct 1916 \$103,615
 Assessment debt. 117,914
 Sinking fund. 12,656
 Assessed val. 1916. 21,484,340
 Tax rate (per \$1,000) 1916. \$12.50
 z Opt. beg. 10 yrs. after date.
 INT. payable at city treasury.

NEW CASTLE SCHOOL DIST.
 Bonds are all tax-free to holder
 4 1/2 '14 J-J \$60,000. July 1 1944
 (Subject to call beg. July 1 1924.)
 3 1/2 '00 A-O \$15,000. Oct 1 1920
 3 1/2 '01 F-A 20,000. Aug 1 1921
 3 1/2 '05 M-N 35,000. May 1 1925
 3 1/2 '09 F-A 26,000. Aug 1 1920
 4 1/2 '11 J-J 140,000. Jan 2 1941
 (Subject to call after Jan 2 1921)
 4 1/2 '15 M-S 85,000. Mar 1 1945
 (Subject to call after Sept 1 1920)
 4s '16 M-S 45,000. Mar 1 1946
 (Subject to call after Mar 1 1931.)
 BOND. DEBT Oct 9 '16. \$384,000
 Sinking fund. 4,581
 Assess. val. '16 (60% act.) 21,531,200
 School tax (per \$1,000) 1916. \$11.00
 Population in 1915 (est.). 41,000
 INT. at Treasurer's office.

NEW KENSINGTON.
 This borough is in Westmoreland County. Population 1910, 7,707.
 Street & Sewer Impt. Bonds.
 4 1/2 '13 M-S \$100,000. Sept 1 '23-'43

(Due \$20,000 1923, \$30,000 1933, \$50,000 1943.)
 BOND. DEBT Nov 1915. \$263,000
 Assessed valuation. 5,558,360
 INT. at Boro. Treasurer's office.

NEW KENSINGTON SCH. DIST.
 Building Bonds.
 5s J-J \$4,000. 1917 & 1922
 4 1/2 J-D 15,000. 1920 & 1930
 5s A-O \$38,000. 1937
 (Subject to call after 1922.)
 5s A-O \$25,000. 1938
 5s M-S 9,000. 1931
 High School Bldg. Bonds.
 4 1/2 M-N \$60,000. 1927. '32 & '37
 4 1/2 M-N \$150,000. 1923. '33 & '43
 4 1/2 J-D 20,000. 1938-1942
 4 1/2 A-O 25,000. 1940-1946
 BOND. DEBT Oct 1916. \$343,500
 Sinking fund. 6,692
 Assess. val. '15 (60% act.) 5,557,530
 School tax (per \$1,000) 1915. \$11.00
 Population in 1915 (est.). 10,000
 z INT. at Harris, Forbes & Co., N. Y.

NORRISTOWN.
 This borough is the capital of Montgomery County, Inc. Mech. 31 1812. Bonds are tax-free to holder, and subject to call 25 years before maturity. Population 1910, 27,875.
 Borough Bonds.
 3 1/2 '8 A-O \$57,500. Oct 1 1927
 3 1/2 '8 A-O 92,000. Apr 1 1932
 4s A-O 270,000. Apr 1 1938
 Refunding Bonds.
 3s '13 \$125,000. July 1 1930
 BOND. DEBT Oct 7 '16. \$645,000
 Sinking fund. 60,763
 Assess. val. (2-3 act.) '16. 14,246,405
 Total tax (per \$1,000) 1915. \$10.50
 INT. payable at Treasurer's office.

NORRISTOWN SCHOOL DIST.
 Bonds are tax-free.
 3 1/2 s J-D \$32,000. 1919
 3 1/2 s M-N 25,000. Oct 1 1927
 3 1/2 '04 A-O 31,500. Oct 1 1934
 4s 7 M-S 75,000. Sept 1 1937
 3 1/2 '11 M-N 29,500. May 1 1941
 3 1/2 '09 J-D 14,000. 1929
 3 1/2 '09 J-D 18,000. 1919
 4 1/2 '13 J-J 30,000. July 1 1943
 4 1/2 '14 J-J 100,000. July 1 1943
 BOND. DEBT Oct 25 '16. \$388,000
 Floating debt. 23,250
 Sinking fund Nov 1 1915. 110,100
 Assess. val. '16 (1/2 act.). 13,393,955
 Value school property 1916. \$760,000
 School tax (per \$1,000) 1916. \$9.00
 z Subject to call 10 years before maturity, a 20 years before.
 INT. at 1st Nat. Bk., Norristown.

NORTHAMPTON COUNTY.
 Easton is the county seat.
 Court-House Bonds (Tax-free).
 1s '14 A-O \$60,000. Apr 1 '24-'34 & 44
 Refunding, Funding & Improvement Bonds (Tax-free).
 4s '09 M-S \$100,000. Mech 1 '19-'29
 4g '09 M-S 100,000. Mech 1 1939
 BOND. DEBT Apr 7 1916 \$360,000
 Floating debt. 130,000
 Sinking fund. 65,694
 Assess. val. '15 (1/2 act.). 7,750,586
 County tax (per \$1,000) 1915. \$3.00
 Population in 1910. 127,667
 INT. at office of County Treas.

NORTHAMPTON SCH. DIST.
 This district is in Northampton County.
 4 1/2 '09 J-D \$58,000. Dec 1 '17-'39
 (Due in odd years as follows: \$4,000 from 1917 to 1929 incl. and \$6,000 from 1931 to 1939 incl.)
 s '13 \$54,600. Due \$2,000 yly
 BOND. DEBT May 4 '16. \$132,600
 Sinking fund. 23,000
 Assessed valuation 1915. 4,932,481
 Tax rate (per \$1,000) 1915. \$8.75
 * School Board holds \$30,600.

NORTH BRADDOCK.
 P. O. Braddock, Allegheny Co.
 4 1/2 '16 \$170,000. July 1 '21-'46
 (Due each 5 yrs—see V 103, p 511)
 Various Impt. Bonds.
 4 1/2 '13 M-S \$100,000. Apr 1 '18-'33
 (\$25,000 due every 5 years.)
 TOTAL DEBT May 1916. \$240,000
 Assessed valuation. 13,685,463
 Boro. tax (per \$1,000) 1915. \$6.00
 Population in 1910. 11,824
 INT. at Braddock Trust Co.

NORTH BRADDOCK SCH. DIST.
 High School Bonds.
 4 1/2 '08 A-O \$84,000. Apr 1 '21-'29
 4 1/2 '10 34,000. Tax-free
 4 1/2 '11 22,000. 1922
 BOND. DEBT Apr 1915. \$197,000

NOR HUNTINGDON TWP. S. D.
 4 1/2 '12 M-N \$80,000. May 1 '22-'32 & 42
 4 1/2 12,000. May 1 '26-'31 & '36
 TOTAL DEBT Oct 18 '16. \$72,000
 Sinking fund. 5,589
 Assess. val. '15 (2-3 act.) 4,487,455
 School tax (per \$1,000) 1916. \$8.00
 Population in 1914 (est.). 5,000
 INT. at Safe Deposit & Trust Co., Greensburg.

NORTHUMBERLAND COUNTY.
 Sunbury is the county seat.
 BOND. DEBT Oct 1916. \$742,000
 Assessed valuation 1916. 345,171,446
 County tax (per \$1,000) 1916. \$7.50
 Population in 1910. 111,420

NORWOOD.
 This borough (P. O. Norwood Station) is in Delaware County. Incorporated 1893.
 Sewer and Highway (Tax-free).
 4 1/2 '96 M-S \$9,500. Sept 1 1926
 3 1/2 '09 F-A 2,000. Aug 1 1929
 3s '02 M-S 2,000. Nov 1 1922
 4s '05 M-S 2,500. Oct 1 1935
 4 1/2 '08 J-D 3,000. Sept 1 1938
 4 1/2 '11 M-N 50,000. May

NORWOOD (Concluded).
 BOND. DEBT Oct 1916... \$84,000
 Sinking fund... 13,878
 Assessed valuation 1916... 1,600,000
 Total tax (per \$1,000) 1916... \$22.50
 Population in 1910... 1,668
 INTEREST payable at Delaware County Trust, Safe Deposit & Title Insurance Co. in Chester.

NORWOOD SCHOOL DISTRICT.
 4s '05 P-A \$6,000... Apr 1 1935
 4s '12 M-N 35,000... May 15 '22-'42
 TOTAL DEBT Oct 14 '16... \$41,000
 Sinking fund... 5,265
 Assessed valuation 1916... 1,239,614
 (Assess' 60 to 70% actual value.)
 School tax (per \$1,000) '16... \$12.50
 Population in 1914 (est.)... 2,000
 INT. at Treasurer's office.

OKAUKONT.
 This borough is in Allegheny Co. Inc. Mch. 1889. Pop. 10, 3436.
 Street and Sewer Bonds.
 4s '08 A-O \$4,000... 1917
 4s '05 A-O 36,000... 1935
 4s '07 M-N 5,000... Final pay '37
 4s '08 M-N 10,000... Final pay '37
 4s '10 J-D 15,000... Final pay '37
 BOND. DEBT Oct 7 '16... \$115,000
 Floating debt... 3,777
 Sinking fund... 18,436
 Assessed val'n 1916 (est.)... 5,125,000
 Tax rate (per \$1,000) 1915... \$8.00
 INT. at First Nat. Bk., Okaukont.

OKAUKONT SCHOOL DISTRICT.
 4s '12 M-N \$110,000... 1917-1942
 (Part due every 5 years.)
 4s '13 M-N \$4,000... Aug 17-'18
 4s '13 M-N 25,000... May 1 '18-'38
 (Part due every 5 years.)
 4s '14 A-O 18,000... '24, '34 & '44
 BOND. DEBT Apr 11 '16... \$159,000
 Sinking fund Oct 1 1915... 21,689
 Assess. val. '15 (abt. act.) 5,018,465
 School tax (per \$1,000) 1915... \$12.00
 Population in 1915 (est.)... 4,300
 INT. payable at First Nat. Bank, Okaukont, 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 '08 A-O \$19,000...
 4s '02 J-J 6,000...
 4s '09 M-N 40,000... 1920-1927
 4s '15 J-D 20,000... June 1 '23-'27
 BOND. DEBT Oct 1916... \$175,500
 Assessed valuation 1916... 9,331,080
 Value of school prop. '16... 431,931
 School tax (per \$1,000) 1916... \$12.00
 Population in 1915 (est.)... 20,000
 INT. at City Treas. office.

OXFORD.
 This borough is in Chester County. Inc. in 1833. Pop'n 1910, 2,190.
 Water Bonds.
 4s J-J&M-N \$60,500... yearly till '41
 BOND. DEBT Oct 30 1916 \$62,000
 Assessed valuation... 1,252,499
 Total tax (per \$1,000) 1915... \$21.00
 INT. at Oxford Banks.

PHILADELPHIA. Thomas B. Smith, Mayor; J. M. Walton, City Controller.
 Philadelphia, co-extensive with the county of the same name, is the third largest city of the U. S., and has an area of nearly 130 square miles. The city was founded in 1682 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, Roxbury, Frankford, Bridesburg, Manayunk, 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 \$3,600,000 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 (\$571,539,635.76) 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.
 3s '94 J-J \$952,000... Dec 31 '17-'23
 3s '95 J-J 388,500... Dec 31 '17-'23
 3s '95 J-J 5,000... Dec 31 1924
 3s '95 J-J 1,000... Dec 31 1924
 3s '97 J-J 325,000... Dec 31 '17-'26
 3s '98 J-J 718,300... Dec 31 '17-'27
Water Loans.
 3s '00 J-J \$3,000,000... July 1 1930
 3s '01 J-J 9,000,000... July 1 1931
Subway Loan.
 3s '94 J-J \$1,617,000... Dec 31 '16-'22
 Widening Delaware Avenue.
 3s '96 J-J \$800,000... Dec 31 '17-'24
Grade Crossing Abolition.
 4s '07 J-J \$75,000... July 1 1937
 4s '08 J-J 1,000,000... Jan 1 1938
 4s '09 J-J 1,500,000... July 1 1939
 '12 J-J 700,000... Jan 1 1942

Transit Bonds.
 4s '16 J-J \$2,500,000... Nov 1 1966
General Municipal Purposes.
 3s '04 J-J \$16,000,000... July 1 '34
 3s '02 J-J 5,000,000... July 1 '32
 3s '08 J-J 3,300,000... Dec 31 '17-'23
 3s '08 J-J 1,400,000... Dec 31 '25-'27
 4s '08 J-J 1,400,000... Dec 31 '25-'27
 3s '07 J-J 125,000... Jan 1 1937
 4s '07 J-J 12,375,000... 1937-1939
 4s '08 J-J 13,500,000... July 1 1938
 4s '09 J-J 5,739,700... July 1 1939
 3s '90 M-N 690,000... Nov 1 '17-'19
 3s '93 J-J 940,000... Dec 31 '17-'21
 3s '93 J-J 175,000... Dec 31 1917
 4s '03 J-J 875,000... Dec 31 '19-'22
 3s '04 J-J 1,435,000... Dec 31 '17-'23
 3s '05 J-J 960,000... Dec 31 '17-'24
 4s '10 J-J 5,000,000... July 1 1940
 4s '11 J-J 2,300,000... July 1 1941
 4s '11 J-J 9,750,000... July 1 1941
 4s '12 J-J 4,225,000... July 1 1942
 4s '13 J-J 4,175,000... July 1 1943
 4s '14 J-J 2,200,000... Nov 1 1943
 4s '14 J-J 1,500,000... July 1 1944
 4s '14 J-J 1,125,000... Nov 1 1944
 4s '15 J-J 5,000,000... Jan 1 1945
 4s '16 J-J 5,360,000... Jan 1 1946
 4s '16 J-J 5,000,000... July 1 1946
 4s '16 J-J 7,500,000... Nov 1 1946

Registered loans overdue and outstanding Apr 1 1916 \$22,650
 INTEREST payable at Farmers' & Mechanics' Nat. Bank, Phila., Pa. TAX-FREE.—All bonds are exempt from tax to holders.
PAID DEBT STATING 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.
 Floating debt Oct 1 1916 \$121,023,450
 Floating debt (mtgs. & ground rents) 522,931
 Total debt Oct 1 1916 131,546,381
 Sinking funds 24,339,800
 Total net debt Oct 1 '16 107,206,581
 Cash in sink. fund applicable within present fiscal year to payment of debt Oct 1 1916... 2,133,018
 Borr. cap. on Oct 1 '16... 2,594,139
CITY PROPERTY.—The city owns land, buildings, equipment and other permanent improvements valued on Aug. 1 1916 at \$338,383,781.
ASSESSMENT 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 Property

Year	Valuation	Tax rate per \$1,000
1916	\$1,708,453,725	\$15.00
1915	1,671,755,166	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
1900	880,935,265	18.50
1893	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

Year	Valuation	Tax rate per \$1,000
1916	\$608,865,372	\$4.00
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 1,549,000; in 1900 was 1,293,097; in 1880, 1,046,964; in 1880, 847,170.

PHILADELPHIA SCH. DIST.
 Under the School Code passed by the 1911 Legislature (see page 87) 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 the city's school loans negotiated by the city.
 4s J-J \$2,000,000... July 1 '23-'42
 4s J-J 3,000,000... July 1 '24-'43
 4s J-J 2,000,000... July 1 '25-'44
 4s J-J A-O 2,500,000... Oct 1 '26-'45
Bonded Debt Oct. 1916
 Assumed from city... \$7,477,000
 Issued by district... 9,200,000
 Floating debt... 21,942
 Total Oct. 1916... 16,698,942
Sinking Funds Oct. 1916
 Applic. to debt assumed... \$1,707,071
 do do created by dist. 978,500
 Total sinking funds... 2,685,571
 Assessed val. 1916... 1,705,695,556
 (Assessment based on actual value.)
 School tax (per \$1,000) 1915... \$5.00
 † Int. at Farmers' & Mechanics' Nat. Bank, Philadelphia.

PHOENIXVILLE.
 This borough is in Chester County Incorporated Mch. 6 1849. All bonds are tax-free. Pop. in 10, 10,743.
Refunding & Paying Bonds.
 4s '08 M-N \$30,000... Nov 1 '23-'33
 3s '00 M-N 13,500... Nov 1 '23-'38
BOND. DEBT Nov 1916 \$30,000
 Assess. val. (60% act.) '12... 2,206,119
 Total tax (per \$1,000) '12... \$17.00
 INTEREST payable in Phoenixville.

PHOENIXVILLE SCH. DIST.
 4s J-D \$55,500... 1920-'30-40
 4s M-S 36,000... 1941
 4s M-N 2,400... 1931
 BOND. DEBT Oct 7 1916... \$93,900

Sinking fund... 19,815
 Assessed valuation 1915... 5,325,325
 School tax (per \$1,000) 1915... \$8.00
 INT. in N. Y. or Phoenixville at Farmers' & Mechanics' Nat. Bank

PITTAH.
 This borough is in Allegheny Co. Bonds are all tax-free to holders.
 4s '16 J-J \$13,000... July 1 1936
 3s '12 J-J 12,000... July 1 1946

Refunding Bonds.
 s \$10,000
House Hold & Fire Protection.
 s \$5,000
School Bldg. & Fire Dept.
 4s '12 P-A \$15,000
Electric-Light Bonds.
 4s A-O \$12,000... Part yearly
 4s A-O 7,500... Oct 1937
Municipal Bldg. & Sewer Bonds
 s \$6,000... Part yearly
Street Bonds
 4s M-S \$17,000... Part yearly
 4s A-O 7,500... Oct 1937
 4s '12 P-A 32,000
Demand Notes and Certificates.
 6s J-D \$10,140
 NET DEBT... \$110,562
 Assessed valuation... 2,802,750
 Borr. 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.
 On July 3 1915 the State Supreme Court handed down a decision bearing upon the computation of debt subject to the 2% limit or "councilmanic" debt, that is, debt incurred by the City Council without a vote of the electors, as distinguished from "electoral" debt, which is not subject to the 2% limit. See "Chronicle" of Aug. 7 1915, page 465. The constitutional limit for all debt is 7%. English Act. cases affirming the State Supreme Court on May 22 1916, see "Chronicle" of June 10 1916, page 2180.

INDEBTEDNESS OF GREATER CITY.
Municipal Building Bonds.
 4s '15 J-D \$78,000... Dec 1 '17-'42
Market House.
 4s '12 J-D \$286,000... Dec 1 '17-'42
Playground Bonds.
 4s '12 J-D \$338,000... Dec 1 '17-'42
 4s '13 J-D 81,000... May 1 '17-'43
 4s '13 J-D 286,000... June 1 '17-'43
Grade-Crossing Abolition.
 4s '12 J-D \$354,000... Dec 1 '17-'42
Fire-Apparatus Bonds.
 4s '12 J-D \$104,000... Dec 1 '17-'42
 4s '14 A-O 12,000... Mar 1 '17-'44
Poor-Home Bonds.
 4s '12 J-D \$416,000... Dec 1 '17-'42
 4s '14 J-D 336,000... June 1 '17-'44
Bridge Bonds.
 4s '08 J-D \$44,000... Dec 1 '17-'38
 4s '08 J-D 176,000... Dec 1 '17-'38
 4s '08 M-N 83,500... May 1 '17-'38
 4s '09 A-O 39,500... Apr 1 '17-'39
 4s '10 J-D 77,000... Dec 1 '17-'40
 4s '10 J-D 120,000... Dec 1 '17-'44
 4s '10 J-D 240,000... Dec 1 '17-'40
 4s '11 55,000... Apr 1 '17-'41
 4s '11 25,000... May 1 '17-'41
 4s '11 25,000... Oct 1 '17-'41
 4s '11 500,000... Dec 1 '17-'41
 4s '12 26,000... Jan 1 '17-'42
 4s '12 21,000... Mar 1 '17-'42
 4s '12 6,000... Dec 1 '17-'41
 4s '12 110,000... Dec 1 '17-'38
Monongahela Bridge (Assumed).
 6s \$70,000... 1921

Public-Safety Bonds.
 4s '08 M-N \$22,000... May 1 '17-'38
Street-Improvement Bonds.
 4s '09 A-O \$29,300... Apr 1 '17-'38
 4s '09 A-O 12,000... Apr 1 '17-'38
 4s '10 J-D 312,000... Dec 1 '17-'40
 4s '11 95,000... Mar 1 '17-'41
 4s '11 30,000... Sept 1 '17-'41
 4s '11 412,500... Dec 1 '17-'41
 4s '11 225,000... Oct 1 '17-'41
 4s '12 78,000... Jan 1 '17-'42
 4s '12 J-D 64,000... Dec 1 '17-'32
 4s '12 J-D 36,000... Dec 1 '17-'32
 4s '12 J-D 1,000... Dec 1 1917
 4s '12 J-D 182,000... Dec 1 '17-'42
 4s '13 130,000... Dec 1 '17-'43
 4s '14 40,000... May 1 '17-'24
 4s '15 M-N 87,000... May 1 '17-'45
 4s '15 M-N 224,000... May 1 '17-'30
Public-Park Bonds.
 4s '08 M-N \$56,000... May 1 '17-'38
 4s '08 M-N 30,000... Nov 1 '17-'18
 4s '10 J-D 150,000... Dec 1 '17-'40
Dept. of Charities Loan.
 4s '08 M-N \$99,000... May 1 '17-'38
Fire-Engine & Police-Station.
 4s '08 M-N \$10,000... May 1 '17-'33
Public-Health Bonds.
 4s '08 M-N \$18,600... May 1 '17-'38
Incinerating-Plant Bonds.
 4s '10 J-D \$72,000... Dec 1 '17-'40
Sewer Bonds.
 4s '10 J-D \$278,400... Dec 1 '17-'40
 4s '11 175,000... Dec 1 '17-'41
Funding Bonds.
 4s '11 325,500... Mar 1 '17-'41
 4s '14 M-N \$578,000... Nov 1 '17-'44
 4s '16 A-O 110,000... Apr 1 '17-'46
Public-Works Bonds.
 4s '08 M-N \$154,000... May 1 '17-'38
Water Bonds.
 4s '09 J-J \$537,000... Jan 1 '17-'39
 4s '08 J-D 220,000... Dec 1 '17-'38
 4s '08 M-N 441,400... May 1 '17-'38
 4s '09 A-O 39,500... Apr 1 '17-'39

4s '10 J-D \$72,000... Dec 1 '17-'40
 4s '10 J-D 624,000... Dec 1 '17-'40
 4s '10 J-D 72,000... Dec 1 '17-'40
 4s '10 J-D 144,000... Dec 1 '17-'40
 4s '10 J-D 672,000... Dec 1 '17-'40
 4s '11 J-D 825,000... Dec 1 '17-'41
 4s '11 J-D 15,000... Dec 1 '17-'31
 4s '12 J-D 156,000... Jan 1 '17-'42
 4s '12 J-D 326,000... Dec 1 '17-'42
 4s '14 280,000... Sept 1 '17-'44
Water-Plant-Purchase Bonds.
 4s '09 J-J \$1,514,400... Jan 1 '17-'39
 † These bonds were issued to pay for plant of Monongahela Water Co., purchased by the city.

Hospital Bonds.
 4s '10 J-D \$192,000... Dec 1 '17-'36
 4s '12 J-D 78,000... Dec 1 '17-'42
City-Hall Bonds.
 4s '10 J-D \$1,200,000... Dec 1 '17-'40
Filtration Bonds.
 4s '08 M-N \$550,000... May 1 '17-'38
 Total for Greater City... \$21,142,300
DEBT OF OLD CITY OF PITTSBURGH.
Water Loans.
 4s '95 M-N \$800,000... May 1 '25
 (\$200,000 payable triennially.)
 4s '06 J-J 331,000... July 1 '17-'36
Filtration Loan.
 3s '04 A-O \$32,494,800... Oct 1 '17-'34
 Loan of 1900.
 3s '00 A-O \$3,500,000... Apr 1 1930
 (\$700,000 due triennially.)

Park Bonds.
 4s '95 M-N \$525,000... May 1 1925
 (\$175,000 due triennially.)
 4s '08 M-N \$155,000... Mar 1 '17-'38
Public-Safety Bonds.
 4s '90 M-N \$150,000... May 1 1925
 (\$50,000 due triennially.)
Bridge Bonds.
 4s '95 M-N \$150,000... May 1 '19-'25
 (\$150,000 due triennially.)
unded Debt Loans.
 4s '04 J-D \$748,000... June 1 '19-'34
 (\$181,000 due quinquennially.)
 4s '07 M-N \$349,500... May 1 '17-'27
Funded Judgment Loan.
 4s '06 J-J \$668,000... July 21-'36
 (\$167,000 due quinquennially.)
Boulevard Bonds.
 4s '95 M-N \$150,000... May 1 1925
 (\$50,000 due triennially.)
Public-Improvement Bonds.
 4s '07 M-N \$247,500... May 1 '17-'27
Funding Bonds.
 4s '08 M-N \$191,000... 1918-1938
 (\$38,000 quinquennially until 1933, \$39,000 in 1938)
 4s '08 M-N \$187,000... 1918-1938
 (\$37,000 quinquennially until 1933, \$39,000 in 1938)
 4s '08 M-N \$100,000... 1918-1938
 (\$20,000 quinquennially)
 4s '08 M-N \$35,000... 1918-1938
 (\$6,000 quinquennially until 1933, \$11,000 in 1938)
 4s '11 M-S \$292,500... Mar 1 '17-'41
 Total of old city of Pittsb. \$11,322,800

BONDS OF FORMER CITY OF ALLEGHENY.
 Street re-paving bonds, payable from assessments on abutting property... \$111,156
 North Side Fund. Bds.—4s '09, \$171,000... \$35,000 quinquennially 1934, \$31,000 in '30.
City Park Bonds.
 4s '05 J-D \$57,000... June 1 '17-'35
 4s '06 F-A 7,000... Aug 1 '17-'36
Electric-Light Bonds.
 4s '91 A-O \$160,000... Apr 1 1921
 4s '93 A-O 14,000... Oct 1 1923
 4s '94 J-J 86,000... July 1 1924
 3s '01 A-O 55,000... Oct 1 '17-'31
 4s '04 F-A 8,000... Aug 1 '17-'18
 4s '06 A-O 13,000... Oct 1 '17-'29
 4s '07 A-O 48,000... Oct 1 '17-'32
Public-Safety Bonds.
 3s '01 A-O \$45,000... Oct 1 '17-'31
 4s '05 J-D 16,200... June 1 '17-'35
Street Improvement.
 4s '97 J-J \$200,000... Jan 1 '17-'22-'27
 4s '93 A-O 200,000... Oct 1 1923
 4s '94 A-O 200,000... Apr 1 1924
 4s '94 J-J 200,000... July 1 1924
 4s '95 J-J 100,000... July 1 '20-'25
 4s '95 J-J 70,000... July 1 '20-'25
 3s '01 A-O 170,000... Oct 1 '17-'31
 4s '05 J-D 119,200... June 1 '17-'35
 4s '06 F-A 14,000... Aug 1 '17-'36
 4s '07 M-N 400,000... May 1 1937
Highway Improvement.
 4s '95 J-J \$100,000... July 1 '20-'26
Judgment Fund Bonds.
 4s '04 J-J \$272,000... Jan 1 '17-'33
Grade-Crossing Bonds.
 4s '05 J-D \$79,500... June 1 '17-'35

Sewer Bonds.
 4s '87 J-J \$50,000... July 1 1917
 4s '93 A-O 55,000... Oct 1 1923
 4s '94 A-O 109,000... Apr 1 1924
 4s '94 J-J 145,000... July 1 1924
 4s '95 J-J 133,000... July 1 1920
 4s '95 J-J 136,000... July 1 1925
 3s '01 A-O 32,000... Oct 1 '17-'31
Pension Fund Bonds.
 4s '08 M-N \$44,200... May 1 '17-'38
Water Bonds.
 4s '87 J-J \$100,000... July 1 1917
 4s '89 J-J 175,000... July 1 1919
 4s '95 J-D 210,000... June 1 1925
 4s '95 J-J 208,000... June 1 1924
 4s '96 J-D 136,000... July 1 '22-'26
 3s '01 A-O 220,000... Oct 1 '17-'31
 4s '05 J-D 142,500... June 1 '17-'35
 4s '06 F-A 57,000... Aug 1 '17-'36
Pittsb. Allegheny Funding Bds.
 4s '08 M-N \$386,000... 1918-1938
 (\$77,000 quinquennially until 1933, \$78,000 in 1938).
Allegheny Funding Bonds.
 4s '11 340,000... Mar 1 '17-'41
Refunding Water Bonds.
 4s '93 J-J \$100,000... Oct 1 1923
City Home Bonds.
 3s '01 A-O \$15,000... Oct 1 '17-'21
 4s '05 J-D 40,000... Oct 1 '22-'31
 4s '05 J-D 16,200... June 1 '17-'35
 Total former city of Allegheny \$5,860,256

PITTSBURGH (Concluded).

SUNDRY BOROUGH INDEBTEDNESS.

Elliot Borough. 4s '00 \$15,000 June 1 '20-'30 (\$5,000 every 5 years.)

Esplan Borough. 4 1/2s '03 \$26,000 June 1 '17-'31 (\$7,000 Aug 1 1930)

Pittsburgh-Esplan Judgment. 4s '10 \$7,500 1920-1930 (\$1,250 each 5 years until 1930.)

Beechview Borough. 4 1/2s '06 \$5,000 Aug 15 1921

Montooth Borough. 4 1/2s '08 \$14,000 May 26 1938

Pittsburgh-Montooth Funding. 4 1/2s '08 \$7,500 Aug 1 1924

Sheridan Borough. 4 1/2s '08 \$25,000 1918-1938 (\$5,000 each 5 years until 1938.)

4s '08 \$5,000 Aug 1 '22-'25

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

Pittsburgh-Sheridan Funding. 4 1/2s '08 \$56,800

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

PITTSBURGH (Concluded).

SUNDRY BOROUGH INDEBTEDNESS.

Elliot Borough. 4s '00 \$15,000 June 1 '20-'30 (\$5,000 every 5 years.)

Esplan Borough. 4 1/2s '03 \$26,000 June 1 '17-'31 (\$7,000 Aug 1 1930)

Pittsburgh-Esplan Judgment. 4s '10 \$7,500 1920-1930 (\$1,250 each 5 years until 1930.)

Beechview Borough. 4 1/2s '06 \$5,000 Aug 15 1921

Montooth Borough. 4 1/2s '08 \$14,000 May 26 1938

Pittsburgh-Montooth Funding. 4 1/2s '08 \$7,500 Aug 1 1924

Sheridan Borough. 4 1/2s '08 \$25,000 1918-1938 (\$5,000 each 5 years until 1938.)

4s '08 \$5,000 Aug 1 '22-'25

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

Pittsburgh-Sheridan Funding. 4 1/2s '08 \$56,800

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4s '10 \$17,800 1933 to 1938.

4s '10 \$14,200

4s '01 \$35,000 Nov 1921

4 1/2s '04 \$40,000 1924 & 1929

PUNXSUTAWNEY SCH. DIST.

School-Bldg Bonds (Tax-exempt)

4 1/2s '07 J-J \$45,000 1917 to 1937

4s '10 J-J \$19,000 1925-1930

BOND, DEBT May 1916. \$55,000

Assessed valuation 1916. 2,600,000

School tax (per \$1,000) 1916. \$18.00

INT. at Punxsutawney Nat. Bank.

RADNOE TWP. SCHOOL DIST.

This district is in Delaware Co.

Bonds are non-taxable to holder.

3s '00 J-J \$30,000 July '20-'25-'30

4s '09 A-O \$60,000 Apr 1 '19-'39

(\$12,000 every 5 years)

4 1/2s '14 M-N \$60,000 May 1 '24-'44

(\$12,000 every 5 years.)

BOND, DEBT Oct 9 '16. \$150,000

Assessed valuation 1916. 11,557,500

School tax (per \$1,000) 1916. \$8.25

Population in 1913 (est.) 7,500

INT. on 3s and 4s at Hamilton Trust Co.; on 4 1/2s at Commercial Trust Co., Philadelphia.

RANKIN.

This borough is in Allegheny Co.

Inc. 1892. Population 1910, 6,042.

Sewer Bonds

4 1/2s '09 A-O \$11,000. Part yearly

Improvement Bonds

4 1/2s '08 M-N \$46,500. Part yearly

4s '05 J-J 19,000. Part yearly

5s '07 J-J 12,500. Part yearly

4 1/2s '18 J-J 60,000. 1918-1945

Water Bonds

5 1/2s '94 A-O \$2,000. Part yearly

BOND, DEBT Oct 1916. \$58,000

Assess. val. 1916 (abt. 4-5 act.) 7,388,184

Borough tax (per \$1,000) 1916. \$6.00

INT. at Braddock Nat. Bank.

READING.

This city is the county seat of Berks Co. Inc. Mch. 16 1847.

Improvement Bonds (Tax free)

3s '15 J-J \$37,500 1917-1921

4s '15 J-J \$37,500 1917-1921

4s '15 A-O \$13,000 1915-1920

4s '15 J-J \$37,500 1917-1921

RIDLEY PARK.

This borough is in Delaware Co.

Inc. Dec. 12 1887. Bonds are tax-free to holder. Population 1910, 1,761.

3 1/2s J-J \$33,000 1929-1934

4 1/2s J-J \$25,000 1934-1944

Sewer Bonds

4s '06 A-O \$22,000 Oct 1 1936

BOND, DEBT Jan 1 '16. \$107,500

Assess. val. 15 (2-3 act.) 1,936,000

Tax rate (per \$1,000) 1915. \$21.50

INT. on 4 1/2s at Cambridge Trust Co., Chester; on others at First Nat. Bank, Chester.

ROCHESTER.

This borough is in Beaver County.

Bonds are tax-free to holder.

Refunding Bonds

4 1/2s '15 M-N \$7,000 1925-1929

(Subject to call after 1925.)

Paving and Sewer Bonds

4 1/2s '12 A-O \$40,000 Oct 1 '27-'41

City Hall Building Bonds

4 1/2s '12 A-O \$15,000 Oct 1 '27-'41

Water-Works Bonds

5s '96 J-J \$28,000 Jan 1 '17-'25

General & Improvement Bonds

4 1/2s '08 M-S \$50,000 Sept 1 '23-'35

General Bonds

4 1/2s '12 A-O \$25,000 Oct 1 '27-'41

4 1/2s '10 J-D \$20,000 June 1 '32-'39

BOND, DEBT Oct 17 '16. \$187,500

Assessed valuation 1915. 3,335,321

Population in 1910. 5,903

INT. at First Nat. Bk., Rochester.

ROCHESTER SCHOOL DIST.

3 1/2s '01 J-J \$21,000 June 1 '17-'30

4s '05 Nov 14,000 Nov 1 '27-'35

4 1/2s '08 J-D 15,000 June 1 '31-'38

4 1/2s '14 J-D 100,000 June 1 '26-'44

4 1/2s '15 J-D 50,000 June 1 '26-'44

BOND, DEBT Oct 1915. \$202,000

Assessed valuation 1915. \$3,417,977

School tax (per \$1,000) 1915. \$12.00

Int. at Rochester Trust Co.

4 1/2s '08 \$5,000 Aug 1 '22-'25

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4 1/2s '04 \$40,000 1924 & 1929

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$17,800 1933 to 1938.

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$14,200

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '01 \$35,000 Nov 1921

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4 1/2s '04 \$40,000 1924 & 1929

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$17,800 1933 to 1938.

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$14,200

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '01 \$35,000 Nov 1921

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4 1/2s '04 \$40,000 1924 & 1929

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

5s '07 \$85,000 Nov 1 '17-'37 (\$17,000 every 5 years.)

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$17,800 1933 to 1938.

4 1/2s '09 M-S \$30,000 1910-1930

4s '05 J-J 19,000. Part yearly

4 1/2s '15 J-D 50,000 June 1 '26-'44

4s '10 \$14,200

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SCRANTON (Concluded).
Bridge and Improvement.
 4s '04 F-A \$30,000. Feb 1 '17-'34
City Improvement.
 4s '08 J-J \$88,000. July 1 '17-'33
Judgment Funding Bonds.
 3 1/2s '03A-O \$68,000. Oct 1 '17-22-27-32
 4s '05 A-O 211,000. Apr 1 '19-'35
 (\$55,000 due each five years.)
 4 1/2s '11 F-A 175,000. Aug 1 '17-'41
 4 1/2s '15 J-J 75,000. July 1 '17-'41
Redemption Bonds.
 4 1/2s '93 J-D \$38,000. June 1 1919
 TOT. B.D. DT. Aug 1 '16. \$2,005,000
 Bonds & cash in sink. fd. 356,393
 Assessed val. 1916 (act.) \$4,712,280
 City tax (per \$1,000) '16. \$8.82

SCRANTON SCHOOL DISTRICT.
 Bonds are tax-free to holder.
 4 1/2s '03 J-J \$50,000. July 1 1918
 4 1/2s '00 J-D \$60,000. June 1 '26-'28
 (40,000. June 1 1930
 4 1/2s '01 J-D 75,000. June 1 1931
 4s '03 A-O 200,000. Oct 1 '18-'33
 (\$50,000 due 1918, '23, '28 & '33.)
 3 1/2s '02 F-A 50,000. Aug 1 1920
 40,000. Aug 1 1926
 50,000. Aug 1 1932
 4 1/2s '95 J-J 50,000. July 1 '19-'20
 4 1/2s '97 A-O 120,000. Apr 1 '23-25-27
 (50,000. Feb 1 1917
 4s '07 F-A 120,000. Feb 1 '24-'26
 50,000. Feb 1 1933
 4s '09 M-S 250,000. Sept 1 '24-'39
 (\$50,000 due every 5 years.)
 4 1/2s '12 J-J \$100,000. July 1 '40-'42
 4 1/2s '13 A-O 150,000. Apr 15 '41-'43
 4 1/2s '16 150,000
 BOND. DEBT Apr 1915. \$1,670,000
 Floating debt. 180,000
 Sink. funds (bonds & cash) 159,034
 Sinking fund (bonds) 256,000
 Assess. val. '14 (90% act.) \$9,104,670
 School tax (per \$1,000) 1914. \$8.50
 Value school prop. 1915. \$2,987,222

SCRANTON POOR DISTRICT.
 Bonds are tax-free to holder.
 4s '03 June 70,000. Aug 1 '17-'23
 BOND. DEBT Apr 12 1918. \$80,000
 Assess. val. 1915. 109,600,917
 Tax rate (per \$1,000) 1915. \$2.00
 INTEREST payable at Dime Sav. post & Discount Bk. in Scranton.

SEWICKLEY.
 This borough is in Allegheny Co. Inc. Aug. 30 1853. Pop. '10, 4,479.
Ref. Water Bds. (part every 5 yrs.)
 4s '03 A-O \$49,000. Apr 1 '18-'33
Municipal Hall Bonds.
 4s '07 A-O \$19,000. Oct 1 '17-'35
 2,000. Oct 1 1930
Refunding Bonds.
 4s '05 A-O \$30,000. Oct 1 '17-'35
 TOT. B.D. DT. Oct. 9 1916. \$100,500
 Assess. val. (90% act.) '16. 7,184,910
 Tax rate (per \$1,000) 1916. \$7.25
 INT. at First Nat. Bk., Sewickley.

SHALER TOWNSHIP.
 This township (P. O. Pittsburgh) is in Allegheny County.
School Bonds.
 4 1/2s '18 A-O \$1,000. Oct 1 '24-'41
 (8,000. Oct 1 '22-'41)
 BOND. DEBT Oct 1916. \$86,000
 Assessed valuation 1916. 4,427,900
 Pop'n 1910, 5,154; 1916 est. 6,500
 INT. at Bk. of Millvale, Millvale.

SHAMOKIN.
 This borough is in Northumberland County, Incorp. Nov 9 1864.
Street Paving Bds. (Tax-free).
 4s '09 M-S \$55,000. May 1 1939
 (Subject to call part in 1919 & 1929)
Borough Purposes (Tax-free).
 4s A-O \$4,400. Oct 15 '17-'18
 25,000. Oct 15 '19-'28
Refunding Bonds (Tax-free).
 4s '09 J-J \$24,000. July 1 1939
 (Subject to call after July 1 1919.)
Fire Bonds (Tax-free).
 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 1913. 5,698,320
 (Assess'n't 50 to 60% actual value.)
 Borough tax (per \$1,000) 1913. \$9.00
 Population in 1910. 19,588
 INT. at Nat. Bank of Shamokin; other issues at office of Boro. Treas.

SHAMOKIN SCHOOL DISTRICT.
 Bonds below are tax-free to holder.
 3 1/2s semi-ann \$24,000. 1929
 (Subject to call 1910.)
 4s '05 M-S \$85,500. May 1935
 (Subject to call May 1910.)
 3 1/2s M-S \$10,000. 1932
 (Subject to call 1907.)
 4 1/2s \$5,000. 1927
 3 1/2s M-S \$45,000. 1920
 4 1/2s '14 A-O 150,000. Apr 1 1944
 (Subject to call after April 1 1919.)
 BOND. DEBT June 1 1916 \$279,500
 Assessed valuation 1916. 5,942,124
 School tax (per \$1,000) 1916. \$15.00
 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.
Sidewalk Bonds (opt. beg. 1917).
 4s '07 F-A \$1,500. Aug 1 1937
Municipal Bonds.
 4 1/2s '16 A-O \$125,000. 1921-1945
Street Bonds (opt. beg. 1917).
 4s '07 F-A \$80,000. Aug 1 1937
Imp't. Bonds (opt. beg. 1913).
 4s F-A \$80,000. Aug 1 1933
Sewer Bonds.
 3 1/2s M-S \$30,000. Nov 1 1931
 (Subject to call Nov. 1 1908.)
 3 1/2s F-A \$40,000. Aug 1 1932
 (Subject to call Aug. 1 1912.)
 4s '07 F-A \$38,500. Aug 1 1937
 (Subject to call Aug. 1 19 7.)
 BOND. DEBT Oct 1916. \$405,000
 Sinking fund Sept 9 '16. 32,478
 Floating debt. 70,000

Assess. val. 1916 (3/4 act.) 7,948,555
 Tax rate (per \$1,000) '18. \$30.00
 Total tax (per \$1,000) 1916. \$54.40
 INT. on bonds marked (*) at office of Boro. Treas. on others at McDowell Nat. Bank, Sharon.

SHARON SCHOOL DISTRICT.
 TOTAL DEBT Nov 13 '16. \$297,000
 Assessed val. 1916 real est. 7,477,790
 Total assessed value. 7,909,630
 School tax (per \$1,000) 1916. \$14.00

SHARON HILL.
 This borough is in Delaware Co. Inc. Mar. 1890. Pop'n 1910, 1,401.
 All bonds tax-free to holder.
Street-Improvement Bonds.
 4s '06 M-S \$30,000. Nov 1 1936
 4 1/2s '07 M-N 5,500. Mar 11 1937
 4s '11 F-A 7,000. Aug 1 1941
 4s '15 7,000. June 1 1945
 (Subject to call after June 1 1930.)
Sewer Bonds (opt. beg. 1920).
 4s '05 F-A \$15,100. Aug 1 1935
 BOND. DEBT Oct 9 1916. \$61,600
 Sinking fund. \$7,765
 Assess. val. 1916 (2-3 act.) 1,108,225
 Boro. tax (per \$1,000) 1916. \$10.25
 INT. payable at Treasurer's office.

SHARPSBURG SCHOOL DIST.
School Bonds.
 3 1/2s M-N \$8,000. 1917-1924
 4s '05 M-N 81,000. 1917-1933
 BOND. DEBT Oct 1916. \$89,000
 Assess. val. (4-5 act.) 1916. 4,854,170
 School tax (per \$1,000) 1916. \$8.00
 INTEREST payable in Sharpsburg.

SHENANDOAH.
 Shenandoah is in Schuylkill Co. Incorporated in March 1866. All bonds are subject to call at any time.
Sewer Bonds (Tax-free).
 4s '15 \$27,200. 1920
Funding Bonds (Tax-free).
 4s J-J \$40,000. 1938
Refunding Bonds (Tax-free).
 4s J-J \$25,000. 1926
Water Bonds (Tax-free).
 5s '04 M-N 25,000. 1923-1924
 4s '04 M-N 25,000. 1924
 BOND. DEBT Nov 16 '16. \$182,200
 Assess. val. 16 (30% act.) 3,204,555
 City tax (per \$1,000) 1916. \$16.00
 Population in 1910. 25,774
 INT. at First Nat. Bank, Shenandoah.

SHENANDOAH SCHOOL DIST.
 All bonds optional at any time.
 4s A-O \$20,000. 1917
 4s '04 J-D 30,000. 1924
 BOND. DEBT Oct 1915. \$50,000
 Floating debt. 28,000
 Assess. val. '15 (1-3 act.) 3,209,477
 School tax (per \$1,000) 1915. \$25.25
 Population in 1915 (est.) 23,000
 INTEREST at Treasurer's office.

SOMERSET COUNTY.
 Somerset is the county seat.
Court-House Bds. (Tax-free).
 4s M-N \$138,000. Nov 1 '17-'34
 (79 p. 2111, for maturity.)
 TOTAL DEBT Oct 1915. \$199,000
 Assess. val. '15 (60% act.) 2,294,534,641
 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. Voted to become city Nov. 2 1915. Bonds are all tax-free. Pop'n 1910, 19,973.
Permanent St. Imp't. Bonds.
 4s A-O \$15,000. Apr 1 1919
 4s '06 A-O 75,000. Oct 1 1936
 4 1/2s '12 A-O 42,000. Oct 1 1942
Street & Sewer Imp't. Bonds.
 4 1/2s '13 A-O \$32,000. Oct 1 1943
Refunding Bonds.
 4s '16 F-A \$55,900. Aug 1 1946
Improvement Bonds.
 4 1/2s '10 J-J \$21,000. July 1 1940
 (Subject to call after July 1 1920.)
 4 1/2s '15 A-O 20,000. Oct 1 1945
 (Subject to call after Oct. 1 1930.)
Sewer, Police & Fire-Alarm Bds.
 4 1/2s '11 A-O \$40,000. Oct 1 1941
Sewer Bonds.
 4s M-S \$100,000. Sept 1 1933
 BOND. DEBT Oct 1916. \$400,900
 Assessed valuation 1916. 10,072,028
 Boro. tax (per \$1,000) 1916. \$9.00
 Bonds are subject to call 15 years from date of issue, at opt. of boro.
 INT. at office of Borough Treas.

SOUTH BETHLEHEM SCH. DIST.
 4s J-D \$39,100. June 1 1932
 (Subject to call June 1 1912.)
 4s '14 M-N \$50,000. May 15 '24-'34
 s '14 80,000. 1920
 BOND. DEBT Oct 1914. \$175,100
 Sinking fund. 74,200
 Assess. val. '14 (2-3 act.) 8,639,055
 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.

STEELTON.
 This borough is in Dauphin County, Improvement Bonds (Tax-free).
 4 1/2s '14 J-J \$55,000. Jan 1 1944
Filter-Plant Bonds (Tax-free).
 4 1/2s '08 J-J \$85,000. July 1 1937
Sewer Bonds (Tax-free).
 4s M-N \$35,000. May 1 1929
Water Bonds (Tax-free).
 4s J-J \$145,000. Jan 1 1930
 4s J-D 22,000. Dec 1 1923
 BOND. DEBT Oct 1916. \$342,000
 Sinking fund. 74,200
 Assessed valuation 1916. 6,068,205
 Boro tax (per \$1,000) 1916. \$9.50
 Population in 1910. 18,240
 INT. at Steelton Nat. Bk., Steelton

STEELTON SCHOOL DISTRICT.
 4 1/2s '13 J-D \$65,000. June 1 1943

3 1/2s \$70,000.
 BOND. DEBT Oct 1915. \$135,000
 Sinking fund. 38,000
 Assessed valuation 1913. 5,900,000
 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.
Funding Bonds.
 4 1/2s '16 \$140,000. 1918-1945
Municipal Bldg & Street Bds.
 4 1/2s '09 M-N \$90,000. 1939
 4s '06 A-O 20,000. 1917-1920
 4 1/2s '06 A-O 60,000. 1937
 4 1/2s '09 F-A 45,000. 1939
 BOND. DEBT May 1916. \$217,500
 Assessed valuation 1915. 6,740,390
 Population (per \$1,000) 1915. \$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.
 5s '07 F-A \$41,000. 1917-1934
 4s '00 9,000. 1917-1924
 4 1/2s '03 6,000. 1917-1928
 4 1/2s '05 9,000. 1917-1925
 5s '08 5,334. 1917-1924
 4 1/2s '10 24,000. 1917-1934
 5s '09 5,000. 1917-1924
 4 1/2s '14 22,000. 1917-1934
 BOND. DEBT Oct 1916. \$120,500
 Floating debt. 44,000
 Sinking fund. 9,180
 Assess. val. '16 6,480,000
 School tax (per \$1,000) 1916. \$10.00
 Population in 1915 (est.) 8,000
 INT. at McKees Rocks Trust Co.

SUNBURY.
 This borough is in Northumberland County Incorp. March 24 1797.
 Bonds are tax-free to holder.
 3 1/2s \$56,000. Part yearly
 BOND. DEBT Nov 1915. \$56,000
 Floating debt. 2,299
 Sinking fund. 10,000
 Assess. val. '15 (40% act.) 4,479,534
 Total tax (per \$1,000) 1915. \$33.00
 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.
 4 1/2s '11 J-D \$60,000. June 1 '26-'41
 BOND. DEBT Oct 14 '16. \$82,500
 Sinking fund. 6,468
 Assess. val. '16 (60% act.) 2,273,723
 School tax (per \$1,000) 1916. \$13.00
 Population in 1916 (est.) 2,250
 INT. on bonds due 26-31 payable at Chester Co. Tr. Co., Westchester.

SWISSALE.
 This borough is in Allegheny Co.
Floating Debt Bonds.
 4 1/2s '15 F-A \$65,000. 1929-1935
Sewer Bonds.
 4s A-O \$85,000. 1917-1933
 4 1/2s '11 J-J 25,000. July 1 '17-'21
Refunding Bonds.
 4 1/2s '07 J-J \$100,000. July 1 '17-'37
 (Part every five years)
 4 1/2s '15 J-D \$75,000. 1929-1935
Street-Improvement Bonds.
 4s J-J \$23,000. 1934
 4 1/2s '11 J-J 70,000. July 1 '22-'28
St. Imp't. & Fire Bds (Tax-ex'pt).
 4 1/2s '06 J-J \$55,000. July 2 '16-'36
 (For maturity see V. 53, p. 999.)
 BOND. DEBT Oct 1916. \$498,000
 Sinking fund. 28,202
 Assess. val. '16 (80% act.) 9,752,450
 Borough tax (per \$1,000) 1916. \$8.00
 Population in 1910. 7,381
 INT. at Braddock Nat. Bank.

SWISSVALE SCHOOL DISTRICT.
 Bonds are tax-exempt.
 5s '15 M-N \$40,000. Nov 1 '17-'20
 BOND. DEBT Sept 1916. \$236,000
 Assessed valuation 1916. 9,571,650
 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. Pop'n 1910, 9,462.
Ref. & Imp't. Bonds (opt. beg. '19).
 4 1/2s '14 \$25,000.
Paving & Small Pox Bonds.
 3 1/2s '06 F-A \$24,000. Aug 1 1926
 (Subject to call after Aug 1 1911)
Refund. Loan (opt. beg. 1904).
 3 1/2s '99 A-O \$13,000. 1919
Water Loan (opt. beg. 1907).
 3 1/2s '02 s-a \$35,000. 1922
Sewer and Refunding Bonds.
 4 1/2s '11 F-A \$45,000. Aug 1 1941
 (Optional after Aug. 1 1921)
Sewer Loan (opt. beg. 1909).
 3 1/2s '04 s-a \$20,000. 1924
 BOND. DEBT Oct 1916. \$162,000
 Floating debt. 49,800
 Sinking funds. 4,000
 Assessed val. '16 (1-3 act.) 2,601,992
 Total tax (per \$1,000) 1916. \$36.00
 INT. payable at Treasurer's office.

TARENTUM.
 This borough is in Allegheny Co. Inc. 1842. Population '10, 7,414.
Street, Fire & Funding Bonds.
 4 1/2s '13 J-J \$30,000. July 1 '21, '26 & '37
 (30,000. July 1 '31 & '36)
Electric Light Bonds.
 4 1/2s '04 J-J \$10,000. July 1 1934
 (Subject to call July 1 1919)
Sewer Bonds.
 5s M-S \$15,000. Sept 1 1925
 (Subject to call beginning in 1908.)
 4 1/2s '13 M-S \$24,000. Sept 1 1933
Funding Bonds.
 4s J-D \$13,000. June 1 1932
 4 1/2s '04 J-J 12,000. July 1 1934
 (Subject to call July 1 1919)

Street Bonds.
 4s J-D \$2,500. June 1 1932
 4 1/2s '07 M-N \$20,000. May 1 '27 & '32
 (5,000. May 1 1937)
 4 1/2s '10 F-A 10,000. Aug 1 1932
 4 1/2s '15 M-S 20,000. Mar 1 1945
Water-Works Construct'n Bds.
 4 1/2s '11 F-A \$100,000. Aug 21 '21-'36
 (Part every 5 years)

Paving Bonds.
 5s M-S \$16,000. Sept 1 1928
 (Subject to call Sept 1 1908)
 4s J-D \$5,000. June 1 1932
 4 1/2s '04 J-J 15,000. July 1 1934
 (Subject to call July 1 1919)
 4 1/2s '04 J-J \$7,000. July 1 1932
 4 1/2s '06 J-D 10,000. June 1 '26 & '31
 (5,000. June 1 1936)
 4 1/2s '11 J-D 30,000. 1931
 BOND. DEBT Oct 7 1916. \$352,500
 Assess. val. '16 (80% act.) 5,806,705
 Boro tax rate (per \$1,000) '16. \$9.00
 INT. at Tarentum Sav. & Tr. Co. Tax free to holders.

TARENTUM SCHOOL DIST.
 4 1/2s J-J \$45,000. 17-22-27 & 32
 4 1/2s '15 100,000. Mar 1 1931
 (10,000. Mar 1 1931)
 4 1/2s '16 M-S 5,000. Mar 1 1936
 (18,000. Mar 1 '44-'45)
 NET BOND. DT. Oct '16. \$173,000
 Assess. val. (80% act.) 5,806,650
 School tax (per \$1,000) 1915. \$8.50
 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).
 4 1/2s '14 M-S \$52,000. Mar 2 1924
 (Optional after one year)
 BOND. DEBT Oct 1916. \$52,000
 Floating debt. 15,000
 Sinking fund. 15,000
 Assess. val. real estate. 13,409,236
 Tax rate (per \$1,000) 1916. \$6.00
 Population in 1915 (est.) 42,000
 INT. at County Treasurer's office.

TITUSVILLE.
 This city is in Crawford County. First charter Feb. 23 1866; present charter May 23 1889. Commission form of government went into effect Jan. 1 1914. Pop'n 1910, 8,533.
City Bonds (Tax-exempt).
 3 1/2s J-J \$27,900. 1920
 3 1/2s J-J 2,000. 1937
 3 1/2s J-J 45,000. 1939
 GEN. B.D. DT. May 1916. \$74,900
 Improv't bonds (add'l) 18,700
 Assess. val. '16 (real est.) 2,372,873
 Tax rate (per \$1,000) 1913. \$16.00
 INTEREST at Treasurer's office.

TITUSVILLE SCHOOL DIST.
 4 1/2s '11 A-O \$80,500. July 1 '17-'39
 (2,000.00. July 1 1940)
 BOND. DEBT Oct 12 1916. \$82,500
 Assess. val. (40% act.) 1916. 2,400,000
 School tax (per \$1,000) 1916. \$22.00
 INTEREST payable in Titusville at banks or Treas. office. Bonds are tax-free to holder.

TURTLE CREEK.
 This borough is in Allegheny Co. Bonds below are tax-free to holder.
 4 1/2s '12 M-N \$145,000. Nov 1 '21-'41
 \$15,000. '21. \$20,000. '26. \$30,000. '31. \$35,000. '36. \$45,000. '41.
 4 1/2s '16 M-N \$20,000. Nov 1 '38-'43
Street Bonds.
 4 1/2s '10 M-N \$20,000. Nov 1 '17-'36
 NET DEBT. 8,000. Nov 1 '31-'40
 Assessed valuation 1915. 5,048,600
 Total tax (per \$1,000) 1913. \$21.50
 Population in 1910. 4,995

TURTLE CREEK SCH. DIST.
 4 1/2s '15 A-O \$45,000. Oct 1 '25-'44
 BOND. DEBT Apr 7 '16. \$101,100
 Assessed val. 1916 (est.) 5,600,000
 School tax (per \$1,000) 1915. \$8.00

TYRONE SCHOOL DISTRICT.
 4s '00 s-a \$12,500. 1930
 (Optional after 1920)
 4s '08 s-a \$13,500. 1928
 (Optional after 1916)
 4 1/2s '11 s-a \$50,000. 1931 & 1941
 4 1/2s '16 s-a 24,000. 1916
 BOND. DEBT Oct 1916. \$100,000
 Sinking fund. 6,295
 Assess. val. 16 (33% act.) 3,777,515
 School tax (per \$1,000) 1916. \$18.50
 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.
Building Bonds (Tax-free).
 4s '06 A-O \$80,000. Oct 1 1930
Street Bonds (Tax-free).
 4s '06 A-O \$50,000. Oct 1 1930
 4 1/2s M-N 42,000. 1942
Street and Sewer (Tax-free).
 4s M-N \$149,500. May 1 1928
 (Subject to call May 1 1918)
Funding Bonds (Tax-free).
 3s M-N \$32,000. May 1 1919
 4s M-N \$5,000. May 1 1942
 BOND. DEBT Oct. 1914. \$411,500
 Assess. val. 1914 (1/2 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

UNIONTOWN, S. D. (Concluded) BOND, DEBT Oct 4 '15. \$322,000 Assessed valuation 1915. 8,018,375

UPPER DARBY TOWNSHIP. This township is in Delaware County. Bonds below tax-free.

UPPER DARBY TWP. SCH. DIST 4 1/2 '09 A-O \$12,000. Apr 1 '17-18

VENANGO COUNTY. Franklin is the county seat. Bridge Bonds (Tax-free).

VERONA SCHOOL DISTRICT. This district is in Allegheny Co. 4 1/2 '12. \$70,000. May 1 '17-42

WARREN. This borough is in Warren County. Paving, Sewer & Fire Dept. Bds.

WARREN COUNTY. Warren is the county seat. Bridge Bonds.

WARREN SCHOOL DISTRICT. School Bonds (Tax-free). 4 1/2 '07. \$42,000. June 1 '17-37

WASHINGTON. This borough is in Washington Co. Incorporated Nov. 5 1907.

WASHINGTON SCHOOL DIST. 4 1/2 '09 J-J \$20,800. July 1 '17-24

WASHINGTON COUNTY. Washington is the county seat. State tax on court-house bonds.

the county: State tax on other road bonds & bridge 4 1/2 is paid by holder.

WAYNESBORO SCHOOL DIST. This district is in Franklin County. Bonds below are tax-free to holder.

WAYNESBURG. This borough is in Greene County. Inc. in 1816. Bonds are tax-free to holder.

WEST CHESTER. This borough is the capital of Chester County. Incorp. March 1799.

WEST CHESTER SCHOOL DIST. 3 1/2 '05 A-O \$81,000. Oct 1 1935

WEST HOMESTEAD. This borough is in Allegheny Co. Inc. 1900. Bonds are tax-free to holders.

WESTMORELAND COUNTY. County seat is Greensburg. Funding Bonds (Tax-free).

WEST PITTSBURG. This borough (P. O. Pittston) is in Luzerne Co. Pop'n 1910, 6,848.

General Impt. Bonds. 5a '13 J-J \$10,000. Jan 1 1938

WEST PITTSBURG SCH. DIST. Bonds are all tax-free to holder.

WEST VIEW. This borough is in Allegheny Co. Sewer & Bridge Bonds (Tax-free).

WILKES-BARRE. Wilkes-Barre is in Luzerne County. Inc. May 14 1871.

Street Bonds (5s J-J) \$87,200. 1917 \$33,500. 1919 31,200.

WILKES-BARRE SCH. DIST. Building Bonds. 4s '13 M-S \$20,000. Sept 1 '17-18

WILKES-BARRE TWP. SCH. DIS. Adjacent to the city of Wilkes-Barre but has no political connection.

WILKINSBURG. This borough is in Allegheny Co. Inc. Oct. 4 1887.

WILKINSBURG SCHOOL DIST. 4 1/2 '08 J-J \$18,000. 1924 4s '08 M-N 28,000. 1928

YORK. York is the capital of York County. Inc. as borough Sept. 24 1787.

WILKINS TWP. SCH. DIST. This district is in Allegheny Co. 4 1/2 '12 A-O \$37,000. 1918-1937

WILLIAMSPORT. This city is the county seat of Lycoming Co. Incorp. Jan. 25 1866.

WILLIAMSPORT SCH. DIST. 4.20s '13-J \$250,000. July 1 '18-38

WILMERDING SCHOOL DIST. This district is in Allegheny Co. 4 1/2 '12 M-N \$65,000. 1917-1937

WOODLAWN SCHOOL DIST. Bonds are tax-free to holders. \$40,000. May 1 '25-30

YORK. York is the capital of York County. Inc. as borough Sept. 24 1787.

YORK SCHOOL DISTRICT. 4s '97 J-D \$42,000. June 1 '17-23

YORK COUNTY. York is the county seat. Office Impt. Bonds. 4s '14 Apr \$25,000. Apr 1 1924

Refunding Bonds. 3 1/2 '00 Dec \$90,000. Dec 15 '20-30

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax Rate, Population 1910. Lists various counties and school districts with their respective financial data.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists Troy School District, Tyrone (B), Blair County, etc.

* Total debt. † This covers merely a recent issue of bonds; we are not informed as to what is total debt. ‡ 1912 figures. § 1913 figures. ¶ 1910 figures. †† 1914 figures. ‡‡ 1915 figures. §§ 1916 figures. ††† Net debt.

State of Delaware.

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 1891 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.

Table with columns: Loans, When Due, Loans, When Due. Lists various loan programs like 'Del. College Expr. Farm (Tax-free)', 'Refunding Bonds (Tax-exempt)', etc.

TOTAL DEBT, &c.—The total liabilities on Jan. 10 1916 were \$88,785. The assets on Jan. 10 1916 were \$2,356,064.70; assets in excess of liabilities, \$1,469,779.79. The total assets include bank stocks, \$769,622 (market value); mortgages on railroads, \$385,000; bonds, \$280,285; real estate, \$880,000, and cash in treasury, \$411,157.79.

ASSESSED VALUATION.—The total assessed valuation of the State in 1914 was \$108,439,104. No new assessment has been made. 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.
(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money, 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.—See State and City Section for May 27 1916, page 83.

TAXATION OF BONDS.—The 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.—Table with columns: Year, Population. Lists years from 1870 to 1910 with corresponding population figures.

*Includes 31,181 negroes. †Includes 30,697 negroes.

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

Table listing cities and towns in Delaware (Dover, Middletown, Kent County, New Castle County) with their respective debt and population information.

NEW CASTLE CO. (Continued).
Bridge Bonds.
 4 1/2% '13 J-J \$250,000 July 1 '33-'49
Highway Bonds.
 4 1/2% '07 --- \$10,000 June 1 '26-'34
 4 1/2% '08 J-D 100,000 Dec 1 '35-'45
 4 1/2% '09 J-J 300,000 July 1 '45-'64
 4 1/2% '11 J-J 175,000 July 1 '45-'51
 4 1/2% '12 --- 105,000 ---
 4 1/2% '13 J-J 100,000 July 1 '45-'52
 4 1/2% '14 J-J 100,000 July 1 '52-'64
Refunding Court-House Loan.
 3 1/2% J-J (\$30,000) July 1 '17-'19
 9,000 --- July 1 1920
Work-House Bonds.
 4 1/2% '05 J-J \$47,000 July 1 1925
 4 1/2% '05 J-J 68,000 July 1 1930
TOTAL DEBT July 2 '16 \$2,116,000
 Assessed val. '15 --- 79,665,130
 County tax (per \$1,000) 1915-\$8.00
 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 town is in Sussex County.
 6% '15 M-S \$20,000 Sept 1 1945
Water Bonds (red. beg. in 1913).
 5% '13 J-J \$30,000 Oct 1 1943
BOND. DEBT Oct 13 1916 \$50,000
 Sinking fund --- 3,000
 Assess. val. real est. '16 --- 450,000
 Tax rate (per \$1,000) 1916 --- \$17.00
 INT. at Sussex Trust Co.

SUSSEX COUNTY.
 Georgetown is the county seat.
 4 1/2% J-J \$17,000 July 1 '17-'22
 4 1/2% '13 J-J 35,000 Oct 1 1923-1932
 (Subject to call after 1918.)
 4 1/2% '13 J-J \$20,000 --- 1918-1937
 (Subject to call after 1918.)
Bridge Bonds.
 4 1/2% '16 --- \$15,000 ---
TOT. DEBT Oct 11 '16 --- \$75,000
 Assess. val. '16 (1/2 act.) --- 27,494,287
 Tax rate (per \$1,000) 1916 --- \$4.50
 Population in 1910 --- 46,410
 Int. at Farmers' Bk., 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.
 4 1/2% '13 M-S \$600,000 Sept 1 '23-'52
 4 1/2% '13 M-S 200,000 Sept 1 '53-'62
Park Loan.
 3 1/2% '86 A-O \$39,000 Apr 1 1917
 (2,100 --- Oct 1 1917)
 4 1/2% '05 A-O --- A-O 1 1924
 4 1/2% '07-'08 A-O 25,000 Oct 1 1925
 4 1/2% '02 A-O 15,000 Oct 1 1926
 4 1/2% '02 A-O 16,900 Oct 1 1926
 18,100 --- Apr 1 1927
 4 1/2% A-O 12,400 --- Apr 1 1927
 4 1/2% A-O 17,600 --- Oct 1 1927
 4 1/2% '04 A-O 10,000 --- Apr 1 1928
 4 1/2% '07 A-O 35,000 --- Oct 1 1930
 4 1/2% '09 A-O 2,650 --- Oct 1 1932
 22,450 --- Apr 1 1933
 4 1/2% '12 A-O 100,000 --- A-O 1 1935
 4 1/2% '14 A-O 75,000 --- A-O 1 1937
 4 1/2% '11 A-O 58,150 --- Oct 1 1934
 41,850 --- Apr 1 1935
 4 1/2% '14 A-O 75,000 --- Apr 1 1936
Refunding Water Bonds.
 4 1/2% '11 A-O \$45,000 --- Oct 1 1934
 4 1/2% '01 A-O 20,000 --- Oct 1 1926
 4 1/2% '12 A-O 45,000 --- Apr 1 1935
 4 1/2% '13 A-O 42,850 --- Oct 1 1935
 2,150 --- Apr 1 1936

4 1/2% '10 A-O \$45,000 Apr 1 1933
 4 1/2% '14 A-O 55,000 --- A-O 1 1936
 4 1/2% '15 A-O 55,000 --- Apr 1 1938
 4 1/2% '16 A-O 55,000 --- Apr 1 1940
Street Bonds.
 4 1/2% '15 A-O \$49,950 --- A-O 1 1939
 4 1/2% '10 A-O \$130,150 --- Oct 1 1939
 69,850 --- Apr 1 1940
Grade Crossing & Sewer.
 4 1/2% '02 A-O \$60,000 --- Apr 1 1927
Grade Crossing & Street.
 4 1/2% '05 A-O \$50,000 --- A-O 1 1928
Water Bonds.
 4 1/2% '83 A-O \$18,000 Oct 1 '19-'20
 7,000 --- Oct 1 1921
 4 1/2% '07 M-N 40,000 May 1 1917
 150,000 --- May 1 '18-'20
 4 1/2% '09 s-a-n 125,000 May 1 '21-'23
 4 1/2% '10 M-N 245,000 May 1 '23-'26
 4 1/2% '05 J-D 90,000 Jun 1 '17-'22
 5,000 --- June 1 1923
 (Subject to call.)
 4 1/2% '14 A-O \$100,000 Oct 1 '36-'37
 4 1/2% '16 A-O 50,000 --- A-O 1 1940
 \$133,800 --- Oct 1 1940
 4 1/2% '16 A-O 161,000 --- Apr 1 1941
 5,200 --- Oct 1 1941

Paving, Sewer & Street Impt.
 4 1/2% A-O \$71,900 --- A-O 1 1918
 4 1/2% A-O 28,100 --- Oct 1 1917
 4 1/2% A-O 100,950 --- A-O 1 1921
 4 1/2% A-O 63,650 --- A-O 1 1922
 4 1/2% A-O 12,150 --- Oct 1 1918
 4 1/2% A-O 89,150 --- A-O 1 1919
 4 1/2% A-O 94,650 --- A-O 1 1920
 4 1/2% A-O 4,050 --- Apr 1 1921
 4 1/2% A-O 52,900 --- Oct 1 1922
 4 1/2% A-O 112,950 --- A-O 1 1923
 4 1/2% A-O 69,850 --- A-O 1 1924
 4 1/2% A-O 102,200 --- A-O 1 1925
 4 1/2% A-O 66,500 --- Apr 1 1926
 4 1/2% A-O 75,600 --- Oct 1 '26-'27
 4 1/2% A-O 91,000 --- A-O 1 1928
 4 1/2% A-O 160,900 --- A-O 1 1929
 4 1/2% A-O 135,900 --- A-O 1 1930
 4 1/2% A-O 181,500 --- A-O 1 1931
 4 1/2% A-O 189,800 --- A-O 1 1932
 4 1/2% A-O 103,550 --- Oct 1 1934
 4 1/2% A-O 106,650 --- Apr 1 1934
 4 1/2% A-O 6,700 --- Oct 1 1936
 4 1/2% A-O 61,500 --- Oct 1 1937
 4 1/2% A-O 121,600 --- Apr 1 1933
 4 1/2% '15 A-O 45,000 --- Oct 1 1933
 30,000 --- Apr 1 1938
 50,100 --- Apr 1 1938
 4 1/2% '15 A-O 139,150 --- Oct 1 1938
 110,750 --- Apr 1 1939
TOT. BD. DT. July 1 '16 \$5,271,600
 Water debt (incl.) --- 600,000
 Assessed valuation 1916 --- 80,301,600
 (Personal property not taxed.)
 Total tax (per \$1,000) 1916 \$13.50
 Value of city property --- \$5,830,614
 INTEREST on water 4 1/2% of 1907 payable at the Union Nat. Bank of Wilmington; on all other loans at the office of the City Treasurer.

WILMINGTON SCHOOL DIST.
 4 1/2% '09 M-N \$20,000 --- May 1 1919
 4 1/2% '10 F-A 20,000 --- Feb 1 1920
 4 1/2% '11 A-O 20,000 --- Apr 1 1923
 4 1/2% '12 M-N 20,000 --- May 1 1924
 4 1/2% '13 M-S 53,000 May 1 '28, '30 & '32
 4 1/2% '18 J-J 150,000 Jan 1 '36-'54
 (\$15,000 every other year)
BOND. DEBT Dec 1 '16 --- \$283,000
 Mortgage debt 5% --- 10,000
 Assessed valuation 1916 \$2,589,225
 School tax (per \$1,000) 1916 --- \$4.60
 Value of Bd. of Ed. prop. --- 1,293,154
 * Of this amount, \$2,284,625 is known as corporation tax.
 INTEREST is payable at the Union Nat. Bank of Wilmington.

The \$7,710,584 included in "sinking funds, &c." on Sept. 30 1915, above, was composed of \$1,500,000 mortgage bonds of the Northern Central Ry. and \$6,210,584 3 1/2% bonds and cash in the various sinking funds.
 As against the net debt of \$15,075,290 Sept. 30 1915, the State had as an offset her unproductive stocks, amounting to \$1,272,026.99, and her productive assets of \$2,955,759.57 (including the \$1,500,000 Northern Central Ry. mortgage), due from Accounting Officers and Incorporated Institutions.
 The receipts of the State for the year ending Sept. 30 1915 amounted to \$11,015,497.36; balance in treasury Sept. 30 1914, \$1,076,962.19; total, \$12,092,459.55; disbursements, \$11,263,751.09. The cash balance in the treasury on Sept. 30 1915 amounted to \$828,708.46.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Funded Debt.	Available Assets.	Assessed Val.	Tax Rate per \$1,000
1915	22,785,881	\$7,710,589.01	1,022,993,576	\$3.23 1/2
1914	19,685,881	7,466,305	1,026,076,735	3.10
1913	5,294,153	1,007,581,475	3.10	
1912	13,028,096	7,201,837	979,309,976	2.325
1911	10,428,926	6,693,850	951,928,271	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	1.77 1/2
1895	8,864,986	5,079,733	534,930,476	1.77 1/2
1890	10,691,124	6,278,907	482,184,824	1.77 1/2
1880	11,277,110	3,649,442	459,187,408	1.87 1/2

DEBT LIMITATION.—There is nothing in the constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities, except that in Section 34, Article 3, we find that "the credit of the State shall not in any manner be given, or loaned to, or in aid of, any individual, association or corporation; nor shall the General Assembly, have the power in any mode to involve the State in the construction of works of internal improvement, nor in granting any aid thereto, which shall involve the faith or credit of the State. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for specific purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affecting the loan with respect to which he may need information.

REASSESSMENT ACT OF 1916 UPHOLD BY COURT OF APPEALS.—See "Chronicle" of Sept. 23 1916, page 1143.

EXEMPTION FROM TAXATION.—An Act of the Maryland Legislature (Chapter 43) approved March 12 1914, exempts from all taxation 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. See State and City Section for May 27 1916, page 84.

POPULATION OF STATE—

Year	Population
1910	1,295,346
1870	780,894
1840	470,019
1810	380,546
1900	1,188,044
1860	687,040
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, 15.83%; 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.
Refunding Bonds (Tax-free).
 3 1/2% A-O \$90,000 Oct 1 '17-'25
Court House Bonds.
 4 1/2% J-J \$15,000 July 1 '27-'31
School Bonds (Tax-free).
 5% '14 J-J \$55,000 June 1 '17-'27
 4 1/2% '18 J-J 75,000 July 1 '26-'30
Road Bonds (Tax-free).
 4 1/2% '16 M-N 30,000 May 1 '17-'19
BOND. DEBT Oct 1916 --- \$280,000
 Tax val. '16 (60% act.) --- 34,070,767
 County tax (per \$1,000) 1916 \$10.00
 Population in 1910 --- 62,411
 INT. at Mercantile Tr. & Dep. Co., Baltimore.

BALTIMORE.
 Richard Gwinn, City Register.
 Incorporated in 1797. A new charter for Baltimore was enacted by the Legislature March 22 1898.
Highway Harbor Loan.
 4 1/2% M-S \$1,450,000 Mar 1 '17-'55
Sewer Loan.
 4 1/2% M-S \$2,973,000 Mar 1 '17-'55
 (See V. 100, p. 415 for maturity.)
Dock and Pier Loan.
 4 1/2% M-S \$685,000 --- Apr 1 1960
 4 1/2% M-S 2,000,000 Mar 1 1961
Funding.
 3 1/2% '96 J-J \$1,453,300 July 1 1936
 Four Million.
 3 1/2% '95 M-S \$4,000,000 Mar 1 1945
Consolidated Refunding.
 3 1/2% '90 J-J \$5,000,000 July 1 1930
 Jones Falls Imp. Loan.
 4 1/2% '11 M-S \$760,000 Mar 1 1961
Annex Improvement Bonds.
 4 1/2% J-D \$2,000,000 Aug 1 1954
 4 1/2% F-A 725,000 Aug 1 1951
 4 1/2% '16 s-a 500,000 --- Aug 1 1951
Conduit Loan.
 3 1/2% '99 J-J \$1,000,000 Jan 1 1922
 3 1/2% J-J 1,000,000 Jan 1 1928
 4 1/2% '09 J-D 1,000,000 Dec 1 1958
 4 1/2% F-A 1,725,000 Aug 1 1962
 4 1/2% '16 s-a 275,000 Aug 1 1962
Refunding.
 3 1/2% '00 J-J \$4,300,000 Jan 1 1940
Harford Run Improvement.
 4 1/2% J-J \$250,000 Jan 1 1920
Internal Improvement.
 3 1/2% J-J \$4,850,000 July 1 1928
Public Improvements.
 3 1/2% '93 J-J \$6,000,000 Jan 1 1940
Fire Engine House Loan.
 4 1/2% J-D \$1,000,000 June 1 1957
 4 1/2% J-D \$1,000,000 June 1 1957
 4 1/2% '11 M-S 1,500,000 Mar 1 1961
Patterson Park.
 4 1/2% Q-J \$200,000 Oct 1 1920

ANNAPOLIS.
 This city is the county seat of Anne Arundel County. Charter granted Nov. 22 1708. Incorporated 1790.
Street Improvement Bonds.
 4 1/2% '06 \$15,000 Oct 1 '21-'31
 \$5,000 every five years)
 4 1/2% '10 F-A \$4,000 July 1 1918
Permanent Impt. Bonds.
 4 1/2% '00 J-D \$6,000 --- June 1 1918
 (\$5,000 every 5 years to June 1 1928.)
***Water Bonds.**
 4 1/2% '12 A-O \$100,000 --- Apr 1 1942
BOND. DEBT Oct 1916 --- \$146,000
 Water debt (incl.) --- 100,000
 Sinking funds --- 30,241
 Assessed valuation 1916 --- 5,100,000
 City tax (per \$1,000) 1916 --- \$9.50
 Population in 1910 --- 8,609
 INT. at Farm. Nat. Bk., 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.
 5% '14 A-O \$8,000 Apr 1 '17-'24
Jail Bonds (\$5,000 every 5 yrs.)
 4 1/2% '12 J-J \$50,000 July 1 '17-'62
Funding (\$25,000 every 5 yrs.)
 4 1/2% '06 J-J \$200,000 July 1 '21-'56
School Bonds.
 5% '08 J-J \$22,000 --- 1928
 5% '14 M-N 75,000 May 1 '19-'39
 (\$4,000 due every 5 years.)
 5% '16 J-D 6,000 June 1 '21-'36
 (\$1,500 every 5 years)
 5% '16 s-a 20,000 June 1 '21-'41
 (\$4,000 quinquennially.)
 5% '16 M-N 20,000 May 1 '21-'41
 (\$4,000 every 5 years)
TOTAL DEBT Nov 1916 \$359,333
 Sinking fund --- 94,316
 Assess. val. '16 (1/2 act.) --- 22,048,000
 County tax (per \$1,000) 1916 --- \$5.80
 Population in 1910 --- 39,553
 INT. at Farmers' Nat. Bk., Annap.

State of Maryland.

DEBT, RESOURCES, ETC.

Admitted as a State --- One of Original Thirteen
 Total area of State (square miles) --- 12,210
 State Capital --- Annapolis
 Gov. (term exp. 2d Wed. Jan., 1920) --- Emerson C. Harrington
 Sec'y of State (term exp. with Gov.) --- Thomas W. Simmons
 Treasurer (term expires Jan., 1918) --- John M. Dennis
 Comptroller (term expires Jan., 1918) --- Hugh A. McMullen
 LEGISLATURE meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 up to 1893 will be found in the "State and City Supplement" April 1893, pages 72 and 73. Loans now outstanding are as follows:

Omnibus Loan 1914 (Schools, Armories, Hospitals).
 4 1/2% F-A \$950,000 Aug 1 '17-'29
 (See V. 98, p. 1935, for maturity.)
Loan of 1914 (Refunding).
 4 1/2% J-J \$817,880 Jan 1 '24-'29
State Roads Loans.
 3 1/2% '08 F-A \$500,000 Aug 1 '18-'23
 3 1/2% '09 F-A 1,000,000 Feb 1 '18-'23
 3 1/2% '10 F-A 1,000,000 Feb 1 '21-'26
 3 1/2% '11 F-A 1,000,000 Feb 1 '21-'26
 3 1/2% '13 F-A 500,000 Feb 1 '23-'28
 4 1/2% '12 F-A 1,000,000 Aug 1 '22-'27
 4 1/2% '12 F-D 100,000 Dec 1 '22-'27
 4 1/2% '13 J-J 170,000 July 1 '23-'28
 4 1/2% '14 F-A 300,000 Aug 1 '17-'29
 (See V. 98, p. 1935 for maturity.)
 4 1/2% '15 F-A 3,600,000 Feb 1 '18-'30
 (See V. 99, p. 1850 for maturity.)
 4 1/2% '16 F-A 1,500,000 Aug 1 '19-'31
 (See V. 102, p. 2185, for maturity.)
 *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 '15.	Sept. 30 '14.	Sept. 30 '13.	Sept. 30 '12.
Total funded debt	\$22,785,881	\$19,685,881	\$16,685,096
Sinking funds, &c.	7,466,305	8,294,153	7,201,837
Net debt	\$15,075,290	\$12,219,576	\$8,390,943
			\$5,826,259

BALTIMORE (Concluded).

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. See "State and City Section" for May 27 1910, page 84.

TOTAL DEBT, SINK FUND, &c. City of Baltimore, Md., Mar. 1 1916. Gross water debt.....\$13,800,000 Water sinking fund.....5,864,167

Net water debt.....\$7,835,833 Funded debt.....\$82,992,679 Sinking fund (other than water).....24,600,444

Net general debt.....\$58,332,225 Total bonded debt.....\$56,730,000 Total sinking funds.....\$6,624,611

Net gen. & water debt, \$66,168,068. 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—\$4,253,000 being deposited with several local banks and trust companies for a fixed period of 25 years at 3 1/2% interest, and \$65,909.66 invested in city loans, these sums being set aside to meet the Western Maryland bonds for the payment of which the city is responsible. The remainder was deposited at 3 1/2%, subject to withdrawal on 30 days' notice, and was withdrawn after the city's great conflagration in 1904.

Against the net debt, which on Dec. 31 1915 was \$67,063,523 57, the city reported productive assets amounting to \$25,060,000. On Dec. 31 1915, 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.—1915. Real est. \$423,921,158 \$400,151,826 Personal 402,065,493 381,509,268 Total 825,986,651 781,661,094

POPULATION.—In 1910 was 558,485; in 1900, 508,957; in 1890, 434,439; in 1880, 332,313.

CAMBRIDGE. This town is in Dorchester County. Funding Bonds (Tax free). 5s '12 J-J \$20,000.....1917-1936

Street Bonds (Tax free). 5s '10 J-J \$33,000.....July 1 '17-'35 BOND. DEBT Oct 16.....\$60,000 Sinking funds.....10,975 Assess. val. (real estate) 3,200,000 1916 (total) 4,400,000 Tax rate (per \$1,000) 1916.....\$6.00 Population in 1910.....6,407

CUMBERLAND. Cumberland is the county seat of Allegany Co. Pop'n 1910, 21,839. Bridge Bonds. 4 1/2s '16 J-J \$60,000.....1917-1928

Refunding Bonds. 4 1/2s '16.....\$100,000 Electric Light Bds. (Tax free). 4s '98 M-N \$20,000.....May 1 1928 Consolidated Debt (Tax free). 5s '08 A-O \$100,000.....Apr 1 1922 Funding Debt Bds. (Tax free). 5s '92 A-O \$40,000.....Apr 1 1922

Water Refunding (Tax free). 5s '92 A-O \$50,000.....Apr 1 1922 Water Bonds (Tax free). 4s '93 F-A \$31,000.....Aug 1 1923 4s '91 A-O \$89,900.....Oct 1 1941 4 1/2s '14 M-N 50,000.....1917-1926

Paving Bonds (Tax free). 4 1/2s '14 M-S \$120,000.....Sept 1 '17-'24 BOND. DEBT Apr 1916 \$1,069,900 Floating debt.....124,000 Sinking fund.....98,161 Assess. val. '16 (60% act.) 17,220,000 City tax (per \$1,000) 1915.....\$10.00

NT, at City Treasurer's office. Bonded debt cannot exceed 10% of assessed valuation. DORCHESTER COUNTY. County seat is Cambridge. Funding Bonds. 4 1/2s '16 J-J \$2,000.....July 1 1917 116,000 J&J 1 '18-'46 2,000.....Jan 1 1947

School Bonds. 5s '12 J-J \$5,000.....July 1 '17-'22 4 1/2s '16 J-J \$5,000.....July 1 '21-'51 (\$7,000 every 5 years). Road-Impt. Bonds. 5s '11 J-J \$25,000.....1921 5s '10 J-J 25,000.....Jan 1 '22-'31 's '12.....50,000 5s '14 J-J 19,500.....Jan 1 '17-'29 5s '15 J-J 7,500.....July 1 '29-'33

BOND. DEBT June 1916 \$260,000 Assessed valuation 1916.....14,300,000 State & Co. tax (per \$1,000) '15.....\$14.00 Population in 1910.....28,669 INT, at Co. Commrs. office. FREDERICK. The county seat of Frederick Co. Chap. 15, Laws 1902, authorizes the refunding of the \$512,000 bonds below into 3 1/2s. No new bonds issued as yet. Inc. in 1817.

Refunding (Red. aft. July 1 1903). J-J \$512,500.....July 1 1918 Reservoir (Red. aft. July 1 1904). J-J \$35,000.....July 1 1924

Water and Funding Bonds. 4 1/2s '16 F-A \$19,000.....Aug 1 '17-'35 20,000.....Aug 1 '36-'45 1,000.....Aug 1 1946

Water-Works Impt. Bonds. J-J \$32,000.....July 1 1929 (Subject to call after July 1 1909) 4 1/2s '11 J-J \$30,000.....July 1 1951 (Optional after July 1 1931)

Funding (Red. aft. May 1 1930). 4 1/2s '10 M-N \$61,000.....May 1 1930 BOND. DEBT Oct 1916.....\$713,500 Sinking fund.....185,171 Tax val. '16 (abt. 7-10 act.) 8,402,110 City tax (per \$1,000) 1916.....\$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 '98 M-N \$44,000.....1930

Refunding Almshouse Bonds. 3 1/2s '98 J-J \$123,700.....1940 (Subject to call after 1920) School (Red. beg. aft. 15 yrs. fr. iss.). 4 1/2s '10 A-O \$75,000.....Oct 1 1940 4 1/2s '12 M-S 25,000.....Sept 1 1943 4 1/2s '13 M-N 25,000.....May 1 1943 4 1/2s '12 M-N 25,000.....May 1 1942 4 1/2s '14 M-N 30,000.....May 1 1944

Refunding Bridge & Turnpike. 3 1/2s '98.....\$65,000 Jail bonds 4s.....\$25,000 BOND. DEBT May 28 '15.....\$426,700 Assess. val. '14 (70% act.) 31,289,725 State & Co. tax (per \$1,000) '14.....\$14.10

Population in 1910.....52,673 INT, at Citizens' N. Bk., Frederick. FROSTBURG. This city is in Allegany County. Inc. 1870. Population 1910, 6,028. Bonds are tax-exempt. Ref. Water (Red. after 1904). 4s J-J \$40,000.....1929

BOND. DEBT Oct 10 1916 \$55,000 Floating debt.....49,542 Sinking fund \$18,000.....July 1 '17-'20 Tax valuation 1916.....3,785,192 (Assessment about 80% actual val.) City tax (per \$1,000) 1916.....\$5.00

HAERSTOWN. County seat of Washington Co. Founded 1762. Inc. as Hagerstown in 1813. Pop'n 1910, 16,507. Sewer Bonds. 4 1/2s '16 J-J \$40,000.....1922-1928

Park Bonds. 4 1/2s '15 J-J \$85,000.....Jan 1 '25-'34 Electric-Light Bonds. 4s J-J \$47,000.....July 1 '17-'63 Street-Paving Bonds. 4s J-J \$2,600.....July 1 '17-'27

Drainage Bonds. 4s '08 J-J \$12,000.....Jan 1 '17-'22 Drainage and Street Bonds. 4s '09 J-J \$18,000.....July 1 '17-'25 BOND. DEBT Oct 13 '16.....\$143,800 Tax val. 1916 (2-3 act.).....14,569,731 City tax (per \$1,000) 1916.....\$7.30

NT, payable in Hagerstown, Bds. exempt from city & county tax. KENT COUNTY. Chestertown is the county seat. Public School Bonds (Tax-free). 5s '15 J-J \$5,000.....1917-1921 5s '15 J-J 48,000.....1920-1935 5s '16 F-A 18,000.....Aug 1 '17-'34

TOTAL BONDED DEBT (?).....16,957 Population in 1910.....16,957 LAUREL. This city is in Prince George's Co. Incorp. 1870. Pop'n 1910, 2,415. Sewer Bonds. 5s '14 J-J \$52,000.....July 1 1954

Water Bonds. 5s '14 J-J \$23,000.....July 1 1954 Funding Bonds. 5s '14 J-J \$5,000.....July 1 1954 Elec. Light & Water Bonds. 4s J-J \$45,000.....1938 5s '08 A-O 15,000.....Oct 1 1948

Street Bonds. 5s J-J \$22,500.....1917 BOND. DEBT Feb 1915.....\$152,500 Sinking fund.....\$5,000 Assess. val. (abstract).....1,413,370 City tax (per \$1,000) 1909.....\$5.50

NT, at Laurel City Nat. Bank. MONTGOMERY COUNTY. County seat is Rockville. Road Bonds (Tax-exempt). 4s '99 J-J \$16,500.....Jan 1 '17-'47 4s '09 A-O 12,000.....Oct 1 '17-'28 4s '09 J-D 5,500.....Dec 1 '17-'21 4s '11 F-A 9,000.....Aug 1 '17-'31 4 1/2s '12 F-A 8,000.....1917-1924 4 1/2s '12 Ann 31,000.....1917-1947 4 1/2s '13 F-A 22,000.....Aug 1 '17-'38 5s '14 F-A 13,000.....1917-1929

9,000.....1917-1925 School Bonds (Tax-exempt). 4s '14 A-O \$16,000.....Oct 1 '17-'22 4s '10 F-A 6,000.....Aug 1 '17-'23 5s '14 A-O 54,000.....Oct 1 '17-'34 5s '14 A-O 6,500.....Oct 1 '17-'30 4 1/2s '16.....58,000.....\$2,000 yrly

BOND. DEBT Oct 1916.....\$335,500 Assessed valua. (real est.) 18,868,780 '16 (3 1/4 act.) (total) 20,990,420 County tax (per \$1,000) 1916.....\$12.10

Water & sewer bds. (1898).....\$25,000 Refunding bonds (1902).....13,000 Floating debt bonds (1908).....12,000 BOND. DEBT Oct 1916.....85,000 Floating debt.....12,000 Sinking fund.....7,389 Assess. val. 1916.....1,500,000 Tax rate (per \$1,000) '16.....\$9.50

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 '92 J-J \$374,500.....July 1 1922 5s '08.....\$12,000.....July 1 1928

School Bonds. 5s '08 M-N \$8,000.....May 1 1938 5s '00 July 3,200..... 5s '04 July 10,000.....July 1 1934 5s '10.....\$16,000.....May 1 1940 5s '14 M-N 47,600.....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.).....17,502,395

County tax (per \$1,000) 1915.....\$11.00 INT, on bonds marked (s) at Citizens Nat. Bank, Balt.; (z) at office of County Commissioners; on others at First Nat. Bank of So. Md., Upper Marlboro. QUEEN ANNES COUNTY. Centerville is the county seat. School, Road & Bridge (tax-free). 5s '12 J-J \$60,000.....July 1 '17-'37

Bridge bonds.....\$8,000 Jail bonds.....4,000 Road-equipment bonds.....9,000 BOND. DEBT Oct 1916.....\$144,000 Assess. val. '16 (3 1/4 act.).....11,215,335 Tax rate (per \$1,000) 1916.....\$14.30

Population in 1910.....16,839 INT, payable at Centerville. ROCKVILLE. This town is in Montgomery Co. Water & Light Bonds. \$22,000 Sewer Bonds. 5s '14 M-N \$50,000.....Part yearly BOND. DEBT Oct 14 1916.....\$72,000

Assessed valuation 1916.....744,000 Tax rate (per \$1,000) 1916.....\$12.55 Population in 1910.....1,151 SOMERSET COUNTY. Princess Anne is the county seat. School Bonds (tax-exempt). 4 1/2s '98 A-O \$12,000.....1917-1921 4 1/2s '02 A-O 18,000.....1923 4 1/2s '10 A-O 25,000.....Apr 1 '25-'49

Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax rate, Pop'n. Lists various counties and their financial data.

*Total debt, †1913 figures, ‡1914 figures, §1915 figures, ¶1916 figures.

Court-House Bonds (Tax-exempt). 4 1/2s '04 A-O \$30,000.....1925 BOND. DEBT Oct 7 '16.....\$85,000

Floating debt.....9,000 Assess. val. real & per 1 '16.....\$17,671 Co. tax (per \$1,000) '16.....\$15.73

Population in 1910.....26,455 INT, at Bank of Somerset and People's Bank of Somerset County in Princess Anne. TALBOT COUNTY. Easton is the county seat. Road and Bridge Bonds. 4 1/2s '16.....\$50,000

County High-School Bonds. 4 1/2s '94.....\$13,000.....Aug 1 1924 (Subject to call after Aug. 1 1914.) 5s '14.....\$10,000.....July 1 '17-'26

Consol. Redemption Loan. 4s '02.....\$11,000.....Apr 1 '17-'27 St. Michaels Primary School. 4s '06.....\$5,000.....July 1 '17-'26

Bridge Bonds. 4s '10.....\$5,000.....June 1 '17-'26 5s '13.....24,000.....Mar 1 '17-'28 BOND. DEBT July 1 '16.....\$69,500

Assessed valuation 1913.....12,976,563 Tax rate (per \$1,000) 1913.....\$8.00 Population in 1910.....19,620 WESTERNPORT. This town is in Allegany County. Inc. 1855. Bonds are tax-exempt. Funding and Impt. Bonds. 5s '16 M-N \$20,000.....1941 (Subject to call after 1931.)

Water-Works Bonds. 5s '9 J-J M-N \$805,000.....May 1 1941 (Subject to call beginning May 1916) Bridge, Sewer and Paving. 5s '11 M-N \$25,000.....May 1 1941 (Subject to call beginning May 1 1916)

BOND. DEBT May 1 1914.....\$90,000 Sinking fund (about).....7,000 Water debt (incl. above).....65,000 Ass'd val. '13 (abt. 3/4 act.).....1,029,787

Population in 1910.....2,763 INT, at Merc. Tr. & Dep. Co., Balt. WIGOMICO 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 \$20,500.....Jan 1 '17-'25 4 1/2s '12 J-J 20,000.....Jan 1 '20-'29 4 1/2s '14 J-J 25,000.....Jan 1 '20-'38

BOND. DEBT Apr 1 '16.....\$67,000 Floating debt.....25,000 Assessed valuation 1915.....13,200,000 State & Co. tax (per \$1,000) '15.....\$13.50

INT, at Townsend Scott & Son, Balt. ADDITIONAL STATEMENTS. Table with columns: Bonded debt, Floating debt, Assessed valuation, Tax rate, Pop'n. Lists various counties and their financial data.

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. Name and Purpose of Loan. Interest. Principal. District of Columbia. % Payable. When Due. Outstanding. *50-year funding, 1874, &c. 3.65 F-A Aug. 1 1924 \$6,179,900 (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 \$8,817,400 have been retired to date, leaving \$6,179,900 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.....July 1 '16, Oct. 1 '15, Oct. 1 '14, Oct. 1 '13. Total funded debt.....\$6,179,900 \$6,521,000 \$6,533,000 \$6,944,650

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 July 1 1916, 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 1916 from 1 1/2% to as high as 6% on the gross earnings of national banks and trust cos.

Table with columns: Year, Real Estate, Rate of Tax, Personal Property, Total Ass'd Valuation. Lists financial data for various years.

POPULATION.—In 1915 the estimated population was 357,749 (including 98,809 negroes); in 1910 it was 331,069 (including 94,446 negroes); in 1900, 278,713 (including 86,702 negroes); in 1890, 230,392; in 1905 (estimated), 323,123.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

CENTRAL STATES

INDEX FOR THE CENTRAL STATES, CITIES, Etc.

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State of Ohio.

ITS
DEBT, RESOURCES, ETC.

Admitted as a State (Act April 30 1802)..... Feb. 19 1803
Total area of State (square miles)..... 41,060
State Capital..... Columbus
Governor (term exp. 2d Mon. Jan. 1917)..... Frank B. Willis
Sec. of State (term exp. 2d Mon. Jan. 1917)..... C. Q. Hildebrandt
Auditor (term exp. 2d Mon. Jan. 1917)..... A. V. Donahay
Treasurer (term exp. 2d Mon. Jan. '17)..... R. W. Archer

LEGISLATURE.—Legislature meets biennially in odd years on the first Monday in January. There is no limit to length of sessions.

HISTORY OF DEBT.—For historical details of Ohio's State debt from 1825 to 1894 see "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.)

	1915.	1914.	1913.
Funded State debt (loans).....	*\$1,665	*\$1,665	*\$1,665
Irreducible State debt (trust fids.).....	5,355,423	5,312,109	5,291,412

Local Debts—	1915.	1914.	1913.
Debts of counties.....	\$56,047,442	\$47,110,538	\$38,213,891
Debts of cities, 1st & 2d class.....	223,293,549	200,046,183	175,772,583
Debts of incorporated villages.....	20,720,007	4,381,588	
Debts of townships.....	7,260,323	5,424,216	4,896,424
Debts of special school districts.....	48,707,647	36,722,910	28,448,561

Total local debts.....\$356,028,968 \$293,685,437 \$247,331,459
* Interest ceased 1871.

POPULATION OF STATE (U. S. Census)—	1870.	1880.	1890.	1900.	1910.
1870.....	4,767,121	2,665,280	1830.....	937,903	
1890.....	4,157,545	2,339,511	1820.....	581,434	
1890.....	3,672,329	1,980,329	1810.....	230,760	
1880.....	3,198,062	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.
1915.....	\$4,725,344,168	\$2,641,159,387	*\$7,366,503,555
1914.....	4,570,962,541	2,066,524,440	*7,537,486,981
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	559,849,607	1,834,053,328
1890.....	1,232,305,312	543,833,165	1,776,138,477
1880.....	1,102,049,931	456,166,134	1,558,215,965
1870.....	707,846,836	459,884,861	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,380,538	98,487,502	439,878,040
1840.....	85,287,261	27,033,895	112,321,156
1830.....	50,086,250	14,589,335	64,675,575

* Property assessed at full value (see note below).
State tax (per \$1,000) for 1901, \$2.89; 1903, 1904 and 1905 was \$3.58; for 1906, 1907, 1908, 1909 and 1910, \$1.345; 1911, 1912, \$0.451; 1913 and 1914, \$0.961; 1915 and 1916, \$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.

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 was defeated Nov. 2 1915.

DEBT LIMITATION.—FIRST. As to the State's power to contract debt, this is regulated under the first five sections of Article 8 of the constitution. We insert these five sections in full.

SECTION 1. (Debt Limited to Seven Hundred and Fifty Thousand Dollars.) The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent, whether contracted by virtue of one of more Acts of the General Assembly, or at different periods of time, shall never exceed \$750,000; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to repay the debts so contracted and to no other purpose whatever.

SECTION 2. (Additional and for What Purpose.) In addition to the above limited power, the State may contract debts to repel invasion, sup-

press 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.

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 prohibitions are directed only against a particular manner or means by which under the constitution of 1802 many public improvements had been accomplished."

In compliance with Section 6, Article 13 (cited above), which provides for the organization of cities, &c., by general law, the Legislature made an elaborate classification of municipal corporations, which was in existence for years. First they were divided into cities, villages and hamlets. Then cities were divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census. In addition many special laws found their way on to the statute books nominally general in their scope but really so worded as to apply to only one city. In June 1902, however, the State Supreme Court handed down several decisions declaring such laws special legislation and therefore unconstitutional. The decisions were considered to be of such broad application that the Governor called an extra session of the Legislature for the purpose of framing a new general municipal code. The extra session convened Aug. 25 1902 and after a session of nearly two months passed a new "municipal code"—a document too lengthy to quote in these columns. We would refer our readers, therefore, to pages 994 and 995 of the "Chronicle," Nov. 1 1902, wherein will be found at length the more salient points of this important measure.

It remains to be said that at the regular session of the Legislature in 1902 an Act popularly known as the "Longworth Omnibus Bill" was passed and subsequently upheld by the State Supreme Court. This Act amends Section 2335, 2336 and 2337, 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, 3943, 3948 and 3954 of the General Code, making them read as follows:

Sec. 3942. The net indebtedness incurred by any township or municipal corporation for the purposes mentioned in sections 3295 and 3939 of the General Code shall never exceed 2 1/2% of the total value of all the property in such corporation or township, as listed and assessed for taxation, unless the excess of such amount is authorized by vote of the qualified electors of the township or corporation in the manner hereinafter provided.

Sec. 3945. Such limitation of 1% and 2 1/2% herebefore prescribed shall not affect bonds lawfully issued for such purposes upon the approval of the electors of the township or corporation.

Sec. 3948. Before any bonds in excess of such limitations of 1% and 2 1/2% are issued and tax levied, the question of issuing them shall be submitted to the voters of the township or corporation at a general or special election.

Sec. 3954. No municipal corporation or township shall create or incur a net indebtedness under the authority of this chapter in excess of 5% of the total value of all the property in such township or corporation as listed and assessed for taxation. Bonds issued in good faith for such purposes which at the time of issue were within the limitations existing at the time of such issue shall be valid obligations of the township or municipal corporation which issued them. In ascertaining the limitations of such 5% and of such 2 1/2%, all such bonds shall be considered except those specifically excluded by Section 3946 of the General Code.

The new law was to have taken effect Jan. 1 1911, but as many cities complained that they could not raise funds for necessary improvements by applying the new rates upon the tax duplicate as it stood on Jan. 1, a bill was passed suspending the operation of the Act of 1910 until Oct. 1 1911. See V. 92, p. 673.

Note.—Some doubts having arisen as to whether old bonds as well as "Longworth" bonds should be counted in figuring the 8% debt limit, a suit was brought and the State Supreme Court in May 1906 held that only such bonds as may have been issued subsequent to the enactment of the "Longworth" bill should be counted in considering the 8% limit provided for in that Act. V. 82, p. 1114. Furthermore, in the amended law of 1906, it is expressly provided that the 8% limit shall apply only to the bonds issued subsequent to the enactment of this Act.

[The Snyder Act, an emergency measure passed by the Legislature April 10 1913, permits the issuance of bonds to repair damage done by the floods of March and April, such bonds not to be counted in ascertaining any of the limitations of Sections 3939 to 3954-1 Incl. of the General Code. The Act was printed in full in V. 96, p. 1714.]

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions of the law defining securities in which savings banks in this State may invest their funds are contained in Sections 9765 and 9768 of the General Code. These sections read as follows:

Sec. 9765. A savings bank may invest the residue of its funds in, or loan money on, discount, buy, sell or assign promissory notes, drafts, bills of exchange and other evidences of debt, and also invest its capital, surplus and deposits in, and buy and sell, the following:

a. The securities mentioned in Section 9753 two 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 a vote of the 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. 37).

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 30% of its value. It is further provided that the total liabilities, including overdrafts, of a person, company, corporation or firm to any bank, either as principal debtor or as security or indorser for others, for money borrowed, shall not exceed 20% of its paid-in capital stock and surplus. The discount of bills of exchange drawn against actually existing values and the discount of commercial or business paper actually owned by the person, company, corporation or firm negotiating it, shall not be considered as money borrowed. Section 9755, also mentioned above, stipulates that the deposits of funds in a bank or trust company not duly designated as a depository by the board of directors shall be held to be a loan within the meaning of Section 9754.]

Sec. 9758. Subject to the provisions of the preceding section (Sec. 9757) commercial banks may invest their capital, surplus and deposits in or loan them upon:

a. Personal or collateral securities.
b. Bonds or other interest-bearing obligations of the United States or those for which the faith of the United States is pledged to provide payment of the interest and principal, including bonds of the District of Columbia also in bonds or other interest-bearing obligations of any foreign government.
c. Bonds or interest-bearing obligations of this or any other State of the United States.

d. The legally issued bonds or interest-bearing obligations of any city, village, county, township, school district or other district or political subdivision of this or any other State or Territory of the United States and of Canada.

e. Mortgage bonds or collateral trust bonds of any regularly incorporated company which has paid, for at least four years, dividends at the rate of at least 4% on their capital stock. Such loan shall not exceed 80% of the market or actual value of such bonds, the purchase of which first has been authorized by the directors. The Superintendent of Banks may order that any such securities which he deems undesirable be sold within six months.

f. Notes secured by mortgage on real estate, where the amount loaned thereon, inclusive of prior encumbrances, does not exceed 40% of the value of the real estate if unimproved, and if improved 60% of its value, including improvements, which shall be kept adequately insured. Not more than 50% of the amount of the paid-in capital, surplus and deposits of such bank at any time shall be invested in such real estate securities (99 v. 280, Sec. 50.)

CITIES, COUNTIES AND TOWNS IN THE STATE OF OHIO.

In the following statements of debt we report in detail only those bonds which are a general obligation of the place issuing the same. Lack of space prevents our giving a description of the numerous issues of assessment bonds—that is, bonds payable by assessment against the particular piece of property benefited.]

Note.—For places not given in alphabetical order among the following statements, see "Additional Statements" at end of this State.

ADA.
This village is in Hardin County.
Incorporated 1867.

5a	M-S	\$2,000c	Mar 1 1917
5b	M-S	4,000c	Mar 1 1917
5c	J-J	1,000c	July 1 1917
5d	J-J	1,000c	July 1 1917
5e	A-O	1,700c	Oct 1 1917
4 1/2a	J-J	1,000c	July 1 1918
5a	M-S	5,000c	Sept 1 1923

4 1/2a	J-D	\$5,000c	June 15 1925
4 1/2b	M-S	6,500c	Sept 1 1924
GEN. BD. DT. Sept 15 '15 \$19,700			
Sinking fund..... 38,000			
Assess. val. '14 (75% act.)..... 2,645,680			
Tax rate (per \$1,000) 1915.....\$16.00			
Population in 1910.....2,465			
INT. payable in Ada at Liberty Bank, 1st Nat. Bank.			

ADAMS COUNTY.
County seat is West Union.

5a	'15	M-S	\$17,500	Mar 1 1935
5a	'16	M-S	17,500	Mar 1 1935

Court-House Bds. (4a '11 M-S)
\$10,000c Sept 1 \$6,000cM-S '25
1921 \$311,500cOct 1 '41

Funding Bonds.
4a M-S \$50,000c Feb 2 1917
4a '04 F-A 13,500c Aug 1 1924
4a '09 M-S 14,000c Mch 1 1929
5 1/2a '13 M-S 21,000c Mch 4 '23-'43

Turnpike Bonds
3 1/2a '07 A-O \$88,000c Apr 6 1922

Refunding Bonds.
3 1/2a '08 M-N \$20,000cNov 12 '16 & '21
4 1/2a '12 A-O \$6,329.69cApr 1 '17-'47
(Part due over other year.)

5a '14 A-O \$5,500c Apr 1 1934
BOND. DEBT Mar 1915.....\$313,830
Total assessed val. 1914.....13,566,900
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.
5a '13 F-A \$4,550c 1917-1923
5a '13 A-O 14,000c 1917-1923
5a '13 J-J 25,000c Jan 1 1918
5a '15 M-S 34,087.50 1917-1925
5a '15 M-S 26,640c 1917-1925
4 1/2a '15 A-O 20,432.50 1917-1925
4 1/2a '15 M-S 7,300c Oct 1 1925
4 1/2a '15 M-N 8,600c Nov 1 1925
4 1/2a '15 M-N 19,700c Nov 1 1925
4 1/2a '15 M-N 25,000c Nov 1 1925

Fire Department Bonds.
4 1/2a '13 M-S \$1,350c Mar 1 1919
5a '13 M-S 65,000c Mar 1 1923
5a '14 A-O 8,500c Apr 1 1919
4 1/2a '15 M-N 12,000c May 1 1935

Bridge Bonds.
4 1/2a '10 J-D \$7,000c Dec 1 1916
5a '13 J-J 1,000c Jan 1 1918

Cuyahoga River Purification.
4 1/2a '14 M-N \$379,270c May 1 '17-'39
28,000c May 1 1934

Funding Bonds (\$25,000 ea. 5yrs.)
4a J-D \$75,000c June '17-'27

Park Bonds.
4 1/2a '13 J-J \$12,000c Jan 1 1918

Public Improvement Bonds.
5a ann \$1,000c Dec 15 1917
4 1/2a '10 J-D 5,100c Dec 1 1917
5a M-S 950c Mar 1 1917
4 1/2a F-A 2,000c Aug 15 1917
4 1/2a J-D 19,275c June 1 1917
5a '13 M-S 8,760c Mar 1 1919
5a '13 M-S 11,230c 1923
4 1/2a '14 A-O 90,000c Apr 1 '10-'36
5a '14 J-J 2,250c July 15 1924
5a '14 M-S 4,000c 1924
5a '15 M-S 6,500c 1925
4 1/2a '15 M-N 2,000c 1925
4 1/2a '15 A-O 2,200c 1925

Purchase of Land for Water Wks
4 1/2a '11 J-D \$162,000c Dec 1 1931

Purchase of Water Works.
4a '12 A-O \$3815,000c Apr 1 1942

Water-Works-Extension Bonds.
4a '12 A-O \$1,128,000c Apr 1 1942
4 1/2a '13 J-D 500,000c Dec 31 '18-'27
750,000c Dec 31 '28-'37
4 1/2a '15 A-O 225,000c Apr 1 '26-'33
275,000c Apr 1 '26-'33
75,000c

Police & Fire Signal System.
5a '13 J-D \$15,875c 1923

Underground Wires.
4 1/2a '15 M-N \$12,000c 1925

Sewer Bonds.
5a J-J \$3,850c July 1 '17-'18
5a M-S 2,670c Sept 15 1917
4 1/2a '11 J-D 2,000c Dec 1 1917
5a '13 A-O 11,000c Jan 1 1918
5a '13 A-O 2,500c Apr 1 1919
5a '14 56,000c
5a '14 M-S 30,000c Sept 1 1924
5a '14 M-N 10,000c 1921
5 1/2a '15 M-N 23,000c May 1 1925
4 1/2a '15 A-O 6,800c Oct 1 1925

Refunding Bonds.
4 1/2a '04 M-S \$79,200c July 9 '17-'28
4 1/2a '04 M-S 11,835.67 Sept 1 '17-'18
5a '13 J-D 99,500c June 1 1923

Water Bonds.....\$4,585,000
General bonds.....2,119,873
Assessment bonds.....1,740,179
TOT. DEB. DT. Mar 31 '16 9,464,079

Sinking fund..... 600,000
Total assessed val. 1915 136,540,000
Actual value (est.).....150,000,000
Tax rate (per \$1,000) '15.....\$14.60
Population in 1910 (Census).....69,069
INT. at Nat. Park Bank, N. Y., and City Treasury, Akron.

AKRON SCHOOL DISTRICT.

4a	'09	A-O	\$35,000c	Apr 1 1923
4a	'09	M-N	50,000c	Nov 1 '21-'25
4a	'12	J-D	300,000c	Dec 20 '26-'37
4a	'08	M-N	30,000c	Nov 1 '21-'22
4a	'09	J-D	5,000c	Dec 15 1917
4 1/2a	'13	M-S	20,000c	Dec 15 '18-'19
4 1/2a	'13	M-S	60,000c	Mch 1 '23-'29
4 1/2a	'13	M-S	50,000c	Mch 18 '20-'23
4 1/2a	'13	A-O	25,000c	Apr 15 '23-'26
3 6/8a	'06	J-D	40,000c	June 30 '17-'18
			50,000c	Dec 1 '19-'21
4a	'10	A-O	55,000c	Oct 4 '28-'29
4a	'10	J-D	150,000c	June 30 '20-'27
4a	'12	J-J	63,000c	Jan 9 '29-'31
4 1/2a	'13	A-O	25,000c	1936 & 1937
4 1/2a	'14	J-J	75,000c	Jan 9 '17-'31
			40,000c	Mar 18 '17-'20
4 1/2a	'14	M-S	45,000c	Mar 18 '21-'23
			6,000c	Mar 18 1930
5a	'15	F-A	20,000c	Feb 1 '32-'33
			6,000c	Feb 1 1934
4 1/2a	'15	J-D	400,000c	Sept 20 '18-'37
4 1/2a	'16	F-A	100,000c	Feb 1 '18-'37
BOND. DEBT Nov 1916 \$1,662,000				
Assessed valuation 1916 140,750,000				
School tax (per \$1,000) 1916.....\$15.40				
Population in 1916 (est.).....120,000				
INT. payable at Treasurer's office.				

ALLIANCE.
This city is in Stark County.

Refunding Bonds.
4a '00 M-S 29,000c Sept 15 1920
4a '02 M-S 62,650c Mch 1 1922
4a '05 J-D 6,500c June 5 1917
4a '05 J-D 15,350c Dec 1 1925
4a '06 M-N 19,000c Nov 1 '24-'28
4 1/2a '07 M-N 19,250c Nov 15 1917
5a '14 M-S 21,600c Mar 10 1930
5a '04 J-J 650c July 1 1917
4a '04 A-O 20,000c Oct 15 1918

Sidewalk & Hospital Bonds.
4 1/2a '16 M-N \$15,000c Nov 15 '44-'46

Paving and Intersection Bonds.
4a '07 F-A \$5,350c Aug 1 1927
4a '09 M-N 10,000c May 1 1926

City's Portion, Paving.
5a '08 J-D 13,000c June 15 1922
5a '08 F-A 3,700c Aug 1 1924
4 1/2a '09 A-O 3,000c Oct 1 1917
4a '09 J-D 13,000c Dec 31 1929
4a '10 M-N 7,500c May 10 1921
4a '10 J-J 2,900c July 15 1919
4 1/2a '11 J-D 15,200c June 15 1928
4 1/2a '12 M-S 7,800c Mch 1 1932
4 1/2a '12 J-J 13,800c July 1 1933
4 1/2a '12 F-A 7,150c Aug 1 1932
5a '10 M-S 3,900c Sept 15 1920
4 1/2a '11 J-J 8,300c July 15 1921
4 1/2a '11 A-O 4,300c Oct 15 1921
4 1/2a '08 M-S 3,300c Sept 1 1923
4a '07 M-S 800c Sept 16 1927
5a '14 J-J 3,000c Jan 15 1929
5a '15 A-O 13,900c Apr 15 1935
5a '14 J-J 6,500c July 15 1939
5a '15 A-O 9,150c Apr 1 1940
5a '15 J-J 10,850c July 1 1940
5a '15 M-S 8,200c Sept 1 1943
5a '16 J-D 10,830c Dec 1 1943
5a '16 J-D 12,000c June 15 '36-'39
2,123c June 15 1940
2,000c Aug 1 1941
5a '16 F-A 3,000c Aug 1 1943
4,250c Aug 1 1945
5a '16 J-J 3,000c July 15 '36-'38
814c July 15 1939

Fire Department Bonds.
4a '05 J-J \$5,000c June 1918
4 1/2a '08 J-J 7,000c July 15 1923

Storm Sewer Bonds.
4 1/2a '12 J-D \$600c June 1917
4 1/2a '11 J-J 1,800c July 15 1917
4a '04 J-D 7,000c Dec 1 1919
4a '06 F-A 10,000c Aug 1 1921
4a '10 F-A 1,500c Aug 15 1920
5a '15 M-S 2,800c Mar 1 1935

Public Bldg. Bonds.
5a '14 J-J \$75,000c Jan 15 '37-'39
5a '15 A-O 5,000c Apr 15 1937
5a '15 J-D 6,250c June 15 1941

City Hospital Bonds.
5a '14 J-J \$50,000c Jan 15 '35-'36
5a '15 M-S 35,000c Mar 1 1940

Cemetery Bonds.
4a '07 J-J \$6,500c Jan 25 1925

City Jail Equipment Bonds.
5a '15 J-D \$3,250c June 15 1941

Sewer Outlet Extension.
4a '07 J-J \$6,000c Apr 25 1927

Overhead Bridge Bonds.
4 1/2a '09 A-O \$4,500c Oct 10 1929

Fire Engine Bonds.
5a '13 A-O \$9,500c Oct 15 1923

Public-Square Impt.
4 1/2a '11 A-O \$4,500c Oct 15 1924

N. Arch Grade Crossing.
4 1/2a '11 M-N \$3,800c May 15 1918
4a '09 J-D 15,000c Dec 31 1933
4a '10 J-D 18,000c Dec 1 1933

4 1/2a '09 J-D 3,400c Dec 31 1934

City's Portion Sewer.
4 1/2a '08 J-D \$1,500c Dec 15 1918
4a '10 M-N 1,200c May 10 1921
5a '08 J-D 3,000c June 15 1928
4 1/2a '11 J-D 2,200c June 15 1928
4 1/2a '13 A-O 1,500c Apr 1 1928

Lincoln Overhead Crossing.
4a '09 J-D \$7,000c Dec 31 1930

Fifth Street Crossing.
4a '09 J-D \$10,000c Dec 31 1931
4 1/2a '12 M-S 4,000c Mar 1 1933

Sewage Disposal Bonds.
4a '09 J-D \$135,000c Dec 15 '29-'33
5a '15 M-N 40,000c Sept 1 1943
4 1/2a '16 M-N 50,000c Nov 15 '43-'47

Land Purchase.
4 1/2a '10 A-O \$5,000c Oct 15 1920

Water-Works Bonds.
4a '99 F-A \$81,000c Feb 20 '20-'28
9,000c Feb 20 1929
4a '05 M-N 6,000c May 1 1920
4a '05 J-J 10,000c July 22 1925
4a '06 J-J 9,500c July 1 1916
4a '09 M-N 24,000c May 1 '21 & '23
4 1/2a '11 F-A 4,000c Aug 1 1922
4 1/2a '12 J-D 125,000c June 1 '27-'31
15,000c June 1 1932
4 1/2a '12 J-J 40,000c July 15 '32-'35
4 1/2a '12 J-D 10,000c Dec 15 1934
5a '14 A-O 20,000c Oct 15 '35-'38
5a '14 A-O 14,000c Oct 15 1937
5a '14 J-D 7,000c Dec 1 1934
5a '15 J-D 6,000c June 1 1940
5a '16 F-A 100,000c Aug 1 '41-'44
20,000c Aug 1 1945

BOND. DEBT (Water).....\$487,500
Nov. 10 1916 General..... 944,010
Sp. Sesss..... 169,225
TOTAL DEBT Nov 10 '16 1,594,735

Sinking fund assets..... 37,378
Assessed valuation..... 20,870,230
Total tax (per \$1,000) 1915.....\$14.10
Population in 1910.....15,083
INT. payable at Treasurer's office.

ALLIANCE SCHOOL DISTRICT.

4a	'08	M-N	\$20,000c	May 4 '17-'26
			6,000c	Apr 1 '17-'22
4a	'10	M-S	120,000c	1923-1935
4a	'11	M-S	50,000c	Mch 21 1931
5a	'14	M-S	70,000c	1934
5a	'14	A-O	45,000c	Oct 1 '17-'34
5a	'16	J-J	100,000c	1917-1936
5a	'16	J-D	100,000c	1917-1936
BOND. DEBT Sept 1 '12 \$210,500				
INTEREST is payable at Alliance.				

ASHLAND.
This city is the county seat of Ashland County. Incorp. July 28 1815.

Judgment Bonds.
5a '13 M-S \$4,000c Sept 1 '17-'20

ASHLAND (Continued).

Sewer Bonds. 4s M-S \$45,000...Sept 20 1937
5s M-S 6,000...Sept 1 1936
4 1/2% 12 M-S 2,400...1917-1919
4 1/2% 12 M-S 5,000...1917-1919
4 1/2% 13 M-S 5,000...Sept 1 '17-'20
5s 16 M-S 9,000 M&S '17-'28
Fire Apparatus Bonds.
5s 16 Mar \$3,500...Mar 1 '19-'24
Street Bonds.
6s 14 M-S \$13,500...M-S '17-'24
Refunding Bonds.
5s 06 A-O \$1,100...A-O 1917
4s 09 M-S 3,000...Mch 20 '17-'19
4 1/2% 10 Mch 6,000...Mch 1 '17-'22
Water-Works Bonds.
5s 07 M-S \$17,000...Mch '17-'23
7,000...Sept '17-'23
M-S 10,000...Sept 1 1918
TOT. BD. DT. June 23 '16 \$211,080
Assessment debt (incl.) 97,000
Floating debt 6,350
Sinking fund 2,554
Assess. val. '15 (90% act.) 11,055,550
Tax rate (per \$1,000) 1915 \$15.00
Population in 1910 6,795
INT. on refunding 4 1/2% at Farmers' Bank, Ashland, and on other bonds at First Nat. Bank, Ashland.

ASHLAND SCHOOL DISTRICT.

4 1/2% 11 M-S \$42,000...M&S '17-'37
5s 07 M-S 10,000...M-S 1917-'27
2,000...Sept 1 '17-'18
5s 14 M-S 18,000...Sept 1 '19-'27
80,000...Sept 1 '28-'47
5s 15 M-S 15,000...Sept 1 '18-'32
TOT. BD. DT. Oct 1916 \$168,000
Assess. val. '16 (abt. act.) 11,117,180
Sch. tax rate (per \$1,000) 1916 \$4.70
Population in 1915 (est.) 8,000
INT. on bonds of 1915 at Farmers' Bank, Ashland; others at First Nat. Bank, Ashland.

ASHLAND COUNTY.

Ashland is the county seat.
Road Bonds (County's Portion).
5 1/2% 13 A-O \$40,000...A-O '17-'23
5s 20,000...1923
5s 16 M-S 100,000 M&S '18-'21
Flood-Emergency Bonds.
5s 15 M-S \$52,000...M-S '17-'25
Bridge Bonds.
5s J \$3,000...Jan 1 1917
4 1/2% 12 M-S 10,000...M&S '17-'19
5s 13 J-D 8,000...J&D '17-'18
5 1/2% 13 M-S 28,000...M&S '17-'23
5 1/2% 13 A-O 42,000...A-O '17-'23
5s 14 M-S 44,000...M-S '17-'25
BOND. DEBT Oct 1916 \$246,000
Assess. val. '16 (abt. act.) 46,442,000
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.
Fire Dept. Bonds.
5s \$15,000
Bridge Bond \$1,500
Public Dock Bonds.
5s \$11,340
Subway Bonds.
4s 08 A-O \$36,000...Oct 1 '17-'28
4s 12 A-O 18,000...Oct 1 '17-'21
Street Paying (City's Portion).
5s \$35,400
5s 16 A-O 4,500...Oct 1 '17-'26
River Improvement Bonds.
4s 09 A-O \$310,000...Oct 1 '17-'29
TOT. BD. DT. Dec 31 '15 \$607,055
Assess. debt (incl.) 148,815
Assess. val. '15 (abt. act.) 28,588,510
Tax rate (per \$1,000) 1915 \$15.40
INT. at Nat. Bank of Ashtabula.

ASHTABULA SCHOOL DIST.

4 1/2% 08 A-O \$24,000...Oct 1 '17-'40
4 1/2% 07 A-O 22,000...Oct 1 '17-'27
4 1/2% 08 A-O 5,000...Apr 1 '17-'25
4 1/2% 08 A-O 11,250...A & O 1926
4 1/2% 10 A-O 5,000...A & O '17-'21
4 1/2% 11 A-O 7,500...Oct 1 '17-'31
4 1/2% 13 A-O 10,000...A & O '27-'36
5s 13 A-O 20,000...1922-1941
5s 14 A-O 175,000...Oct 1 '17-'41
5s 15 A-O 40,000...A & O '20-'39
BOND. DEBT Apr 6 '16 \$340,800
Assessed valuation '16 22,924,320
School tax (per \$1,000) 1916 \$4.363
Population in 1914 (est.) 15,000
INT. at Farmers' Nat. Bk., Ashla.

ASHTABULA COUNTY.

Jefferson is the county seat.
Flood-Emergency Bonds.
5 1/2% 13 A-O \$30,000...Apr 1 '17-'18
5s 13 A-O 14,000...Apr 1 '17-'23
Road Improvement Bonds.
4 1/2% 08 A-O \$6,000...Apr 15 '17-'18
4 1/2% 08 M-S 4,000...Sept 1 '17-'18
4 1/2% 09 M-S 9,000...Mar 1 '17-'19
4 1/2% 09 A-O 5,000...Apr 1 '17-'19
4 1/2% 09 M-N 5,400...May 1 '17-'19
4 1/2% 09 M-S 10,500...Sept 1 '17-'19
4 1/2% 09 J-D 3,000...June 1 '17-'19
4 1/2% 09 P-A 3,000...Aug 1 '17-'19
4 1/2% 09 A-O 5,250...Oct 1 '17-'19
4 1/2% 10 A-O 20,000...Apr 1 '17-'20
10,000...Apr 1 '17-'20
4 1/2% 12 M-S 1,000...Sept 1 1917
4 1/2% 12 M-S 1,000...Sept 1 '17-'18
5s 14 A-O 6,000...Oct 1 '17-'19
5s 15 A-O 9,000...Oct 1 '17-'24
BOND. DEBT Apr 1916 \$530,700
County's share of above 180,000
Sinking funds 69,884
Assess. val. '15 (abt. act.) 96,124,474
State & Co. tax (per \$1,000) '15 \$4.62
Population in 1910 59,547
INT. at County Treas. office.

ATHENS.

This village is in Athens County.
Armory Site Purchase.
5s 14 M-S \$5,200...Sept 1 '17-'24
Water Supply Impt. Bonds.
5s 15 M-S \$5,040...Sept 1 '17-'20
5s 16 J-J 64,000...Jan 1 '20-'35

Refunding Bonds.

6s M-N \$60,000...1918-'23 '25
(\$20,000 on May 1 each year.)
J-J \$20,000...June 1 1926
Electric-Light Bonds.
5s 07 M-S \$3,000...Sept 1 '17-'25
5s 10 M-S \$2,180...Sept 1 '17-'20
Funding Bonds.
5s 06 A-O \$500...Aug 1 1917
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 4,463

ATHENS SCHOOL DISTRICT.

4s 06 M-S \$48,280...1917-1931
4s 10 A-O 27,000...M&S '17-'35
BOND. DEBT May 1916 380,000
Assess. val. '15 (abt. act.) 8,105,035
School tax (per \$1,000) 1915 \$3.87
Population in 1914 (est.) 5,500
INT. at office of Treasurer.

ATHENS COUNTY.

County seat is Athens.
Flood-Emergency Bonds.
6s 13 M-S \$10,000...M & S 1 1917
Infirmary Bonds.
5s M-S \$11,200...Sept 1 '17-'20
Road Improvement Bonds.
5s M-S \$220,000...1929-1939
BOND. DEBT Apr 1 '16 \$229,000
Sinking funds 13,092
Assess. val. '15 (abt. act.) 38,612,325
Tax rate (per \$1,000) '15 \$15.85
Population in 1910 47,798
INT. payable at Treas. office.

AUGLAIZE COUNTY.

County seat is Wapakoneta.
Infirmary Building Bonds.
5s 09 M-S \$40,000...Sept 1 1923
5s 10 M-S 19,000...Sept 1 1928
Refunding Bonds.
4 1/2% 10 J-J \$24,000...J&J '17-'28
6s 13 M-S 4,000...Mar 1 1922
5s 13 M-S 4,000...Mar 1 1926
5 1/2% 13 M-S 40,000...Mar 1 1936
Hospital Bonds.
4 1/2% 10 J-J \$6,000...July 1 '17-'22
6s 15 M-S 2,000...Mar 1 1918
Road Bonds.
5s 12 M-S \$6,000...Sept 1 1921
Pike Bonds.
5s 14 M-S \$14,000...Sept 1 1910
5s 15 M-S 18,000...Sept 1 1920
Ditch Bonds.
6s 16 M-S \$14,300...Sept 1 1918
Bridge Bonds.
5s 04 J-J \$6,400...J&J '17-'20
5s 07 J-J 14,000...J&J '17-'23
5s 04 J-J 1,000...July 1 1917
5s 09 M-S 7,500...M&S '17-'20
5s 11 J-J 22,000...J&J '17-'27
5s 13 J-J 14,000...M&S '17-'23
5s 13 M-S 46,000...M&S '17-'39
5s 14 M-S 48,000...Mar 1 1928
5s 14 M-S 4,000...M&S '17-'20
9,000...M&S '21-'26
5s 15 M-S 6,000...Sept 1 1922
5s 16 M-S 38,000...M&S '17-'35
BOND. DEBT May 1 '16 \$391,300
Assess. val. '15 (abt. act.) 46,759,410
County tax (per \$1,000) 1915 \$3.75
Population in 1910 31,298
INT. payable at Treas. office.

BARBERTON.

This village is in Summit County. Inc. 1892. Popula. 1910, 9,410.
5s 14 \$15,000
Fire Bonds.
5s 18 J-J \$10,000...Jan 3 '17-'26
Electric-Light Bonds.
5s 13 J-J \$94,445...July 1 '17-'33
5s 14 M-N 18,000...May 1 '17-'34
Sewer Bonds.
5s 06 \$1,900
5s 07 J-D 77c...Mar 1 1917
5s 07 M-S 78c...Mch 1 1917
833.60c Sept 1 1917
5s 13 M-S 2,500...Mar 1 '17-'21
Water Bonds.
5s 09 J-J \$5,800...Sept 1 '17-'19
5s 13 J-J 5,500...July 1 '17-'23
Street Bonds.
5s 08 F-A \$6,008...40c Sept 1 '17-'18
4s 10 M-S 12,500...Sep 19 '17-'21
5s 11 F-A 3,295c...Mch 1 '17-'21
5s 14 J-D 1,770c...June 1 '17-'19
5s 15 M-N 3,474...May 1 '17-'25
5s 15 J-D 2,070c...June 1 '17-'25
5s 15 F-A 4,500...Aug 1 '17-'25
5s 15 M-S 115...Sept 1 1920
Park Land Purch. Bonds.
5s 15 J-D \$9,000...June 1 '17-'25
5s 15 M-N 48,000...May 1 '17-'40
Water-Main Extension Bonds.
5s 15 F-A \$17,600...1916-1933
Street & Sewer (City's Portion).
5s 15 A-O \$7,000...Apr 1 '17-'23
150...Apr 1 1924
Funding Bonds.
5s 06 M-S \$695,500...Sept 1 1917
BOND. DEBT April 1915 \$404,635
Floating debt 2,500
Sinking fund 18,662
Assessed valuation 1914 14,711,250
Tax rate (per \$1,000) 1914 \$13.40
INT. payable at Treas. office.

BARBERTON SCHOOL DIST.

4 1/2% 03 M-S \$14,000...Sept 1 1923
4 1/2% 06 M-S 8,000...Sept 1 1924
4 1/2% 09 M-S 12,500...Sept 1 1929
4 1/2% 10 M-S 25,500...Sept 1 '24-'29
4 1/2% 10 M-S 4,000...Sept 1 1924
4 1/2% 12 M-S 45,900...Sept 1 '17-'39
4 1/2% 15 M-S 50,000...Sept 1 '25-'34
100,000...Sept 1 '35-'44
BOND. DEBT Oct 15 '16 \$258,000
Assess. val. '15-16 \$15,400,000
School tax (per \$1,000) '15-16 \$4.70
INT. and coupons at Central Sav. & Trust Co., Barberton.

BARNESVILLE.

This village is in Belmont County. Inc. 1816. Pop'n 1910, 4,233.
Water Bonds.
5s 10 A-O \$56,000...Apr 1 '17-'44
9,000...Mar 1 '17-'18
5s 10 M-S 5,000...Mar 1 1919
11,000...Mar 1 '20-'21

GEN. BD. DT. Oct 1916...\$81,000
Assessment debt (add'l) 24,194
Assess. val. '15 (abt. act.) 4,443,300
Tax rate (per \$1,000) 1915 \$11.80
INT. at Village Treasurer's office.

BELLAIRE.

This city is in Belmont County.
Fire Truck Purchase Bonds.
5s 15 M-S \$14,850...Sept 1 '17-'25
Garbage Site Bonds.
s 15 \$13,000...Apr 1 '17-'26
Water Bonds.
4 1/2% 07 M-S \$25,000...Mch 1 1917
4 1/2% 07 M-S 10,000...Sept 1 1917
City-Hall Bonds.
4s 00 M-S \$16,000...Mch 1 '17-'24
Refunding Water Bonds.
4s 03 F-A \$50,000...Feb 1 1923
A-O 100,000...Oct 1 '20&'30
4 1/2% 16 M-S 109,000c
(Due \$5,000 vly. beg. Sept 15 1921)
BOND. DEBT Oct 1916 \$220,000
Assess. bonds (add'l) 87,138
Sinking fund 64,332
Assess. val. '15 (abt. act.) 13,477,510
Total tax (per \$1,000) 1915 \$14.20
Population in 1910 12,946
Tax rate (per \$1,000) 1916 \$14.20
INT. at First Nat. Bank, Bellaire.

BELLAIRE SCHOOL DIST.

4s M-S \$100,000...1917-1931
4s M-S 11,000...1917-1921
4 1/2% 16 M-S 109,000c
(Due \$5,000 vly. beg. Sept 15 '21)
BOND. DEBT Oct 1916 \$220,000
Assessed valuation 1915 13,596,510
Tax rate (per \$1,000) 1916 \$14.20
INT. at First Nat. Bk., Bellaire.

BELLEFONTAINE.

This city is in Logan County, Inc. Feb. 19 1835. Pop'n 1910, 8,238
Electric Light Bonds.
5s 14 J-J \$35,000...Jan 1 1919
5s 14 J-J 9,500
Light and Paving.
6s 05 F-A \$3,000...Aug 1 '17-'19
Gas and Electric Bonds.
4 1/2% 05 M-S \$50,000...Sept 1 1935
(Subject to call after Sept 1 1915.)
Gas Works Bonds.
5s 02 \$1,000...Mar 1 '17-'18
Sidewalk Bonds (City's Portion)
5s 12 \$3,000...Mar 1 1917
Street Numbering Bonds.
5s 14 \$600...Apr 1 1919
Fire Department Bonds.
5s 15 \$250...Sept 1 1917
5s 15 1,500...1917-1918
Sewer Bonds.
5s 11 M-S \$28,500...Mar 1 1930
(Optional after March 1 1921)
4 1/2% 12 M-S \$3,000...Mar 1 1930
(Optional beginning March 1 1921.)
Water-Works.
6s 06 F-A \$8,000...Feb 19 1917
6s 08 M-S 6,000...Sept 1 '21-'31
BOND. DEBT Nov 1916 \$209,700
Floating debt 136,295
Sinking fund 70,898
Assess. val. 1916 7,697,800
Tax rate (per \$1,000) 1916 \$16.30
INT. on refunding bonds at the First Nat. Bk., N. Y. on others at People's Nat. Bk., Bellefontaine.

BELLEFONTAINE SCH. DIST.

4s 07 F-A \$57,600...M&S '17-'40
(Subject to call after March 1 1917.)
4s 09 M-S \$2,800...M&S '17-'19
4 1/2% 10 M-S 35,000...M&S '17-'41
5s 16 10,000
BOND. DEBT Oct 1915 \$59,000
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 M-S \$1,500...Mar 1 '17-'19
5s 15 M-S 3,500...Mar 1 '21-'27
3,000...Sept 1 '25-'26
5s 15 M-S 1,800...Mar 1 '25-'27
5s 16 J-J 3,000...Jan 1 '18-'27
Water Bond.
4s s-an \$7,000...Aug 1 1919
4s s-an 17,500...Sept 1 1923
4 1/2% s-an 10,000...Sept 1 1924
Storm Water Sewer Bonds.
5s 16 A-O \$4,000...Jan 1 '18-'27
Sidewalk-Improvement Bonds.
5s s-an \$1,000...Mar 1 1918
Sewer and Drainage Bonds.
5s s-an \$2,000...Sept 1 1920
Cemetery Bonds.
4s \$2,800...Sept 1 1917
City-Hall Bonds.
4s J-J \$8,750...Jan 17 1930
TOTAL DEBT Oct 1916 \$131,000
Sinking fund 17,000
Assessed valuation 1916 7,909,101
Total tax (per \$1,000) 1916 \$11.60
Population in 1910 5,209
INT. on water bonds in Fremont; on all other bonds in Cincinnati.

BELMONT COUNTY.

County seat is St. Clairsville.
Road Bonds (assessment).
5s 14 A-O \$342,000...A & O '17-'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

BELMONT COUNTY.

This village is in Cuyahoga County. Inc. May 1 1851. Pop'n '10, 2,609.
Water Bonds.
4s M-N \$6,000...M&N '17-'19
4s M-N 2,000...May 1917-'20
4s M-N 3,000...Nov 1 '17-'19
4s M-N 5,000...Nov 1 1920
5s 10 A-O 3,000...Oct 1 '17-'20
General street 5s 3,500
Water-main-extension 6s 3,500

Electric-Light Bonds.

4s M-N \$500...May 1 1917
5s 10 A-O 8,000...A & O '17-'20
GEN. BD. DT. May 1915 \$1,899
Assessment bonds 21,899
Assess. val. '12 (70% act.) 1,082,005
Total tax (per \$1,000) 1912 \$15.00
INT. at Bank of Berea Co. in Berea

BEREA SCHOOL DISTRICT

4s 12 A-O \$58,000...A & O '17-'45
4 1/2% 14 A-O 15,000...A & O '20-'34
5s 15 A-O 5,000...A & O '25-'34
BOND. DEBT Oct 1916 \$79,000
Assessed val. 1916 1,600,000
School tax (per \$1,000) 1916 \$15.30
INTEREST at Treasurer's office.

BEXLEY.

This village (P. O. Columbus) is in Franklin Co. Incorpor. June 8 1908.
Water, Sewer & St. Impt. Bonds.
4 1/2% 12 A-O \$90,000...Aug 1 1942
Street Impt. (Village's Portion).
6s 15 A-O \$35,000...Oct 1 1930
BOND. DEBT (General) \$142,000
Oct. 16 1916 (Assessmt.) 196,000
Sinking funds 29,255
Assessed valuation 1916 2,000,000
Tax rate (per \$1,000) 1916 \$15.00
Population in 1910 682
INT. at Cent. Nat. Bank and Hayden-Clinton Nat. Bank, Columbus.

BOWLING GREEN.

This city is the county seat of Wood County, Incorp. Nov. 9 1865.
City's portion street \$5,470
Armory Bonds.
4s 12 \$1,600...1917-1923
Fire Bonds.
s 13 \$800...1917-1918
Park Bonds (Opt. \$5,000 yearly).
4 1/2% 11 M-S \$35,000...Mar 1 1919
Refunding Bonds.
5s 08 M-S \$1,000...M&S 1917
4s 09 M-S 1,000...M&S 1917
4s 02 M-S 4,640...M&S '17-'21
4s 03-04-M-S 14,200...Mar 1 '18-'24
4s 07 M-S 7,500...M&S '17-'18
5s 05 M-S 6,600...M&S '21-'24
4s 12 M-S 13,500...Sept 1 '20-'21
GEN. BD. DT. May 1 '16 \$88,170
Assessment debt 67,225
Floating debt 4,500
Sinking funds 20,000
Assessed valuation 1915 5,470,000
Population in 1910 5,222
INT. at 1st Nat. Bk., Bowling Green.

BOWLING GREEN SCH. DIST.

4s 12 M-S \$92,000...M&S '17-'48
BOND. DEBT Nov 1916 \$94,000
Assessed valuation 5,560,000
School tax (per \$1,000) 1915 \$5.10
INT. payable at First Nat. Bank, Wood Co. Sav. Bank or Commercial Banking & Savings Co.

BRATENAH.

This village is in Cuyahoga Co.
Grade Crossing (Village's portion)
5s 15 M-N \$38,000...Nov 1 '17-'35
Park Bonds.
5s 15 M-N \$57,000...May 1 '17-'35
Town Hall Bonds.
5s 15 M-N \$35,000...May 1 '17-'35
GEN. BD. DT. May 1916 \$133,918
Assessment debt (add'l) 28,775
Sinking fund 527
Assessed valuation 1915 10,000,000
Tax rate (per \$1,000) 1915 \$8.50
Population in 1910 690

BRIDGEPORT.

This village is in Belmont County.
Bridge Bonds.
4s \$12,000...Mar 3 1933
Street-Improvement.
4s \$65,000...1928
3s 07 A-O 10,000...Apr 1 1917
Water Main Bonds.
5s \$6,000 1917-1918-1919
BOND. DEBT May 1 '16 \$92,000
Assessed valuation 1915 3,974,510
Tax rate (per \$1,000) 1915 \$15.00
Population 1910, 3,974; 1915, 4,305

BRYAN.

This village is in Williams County. Inc. about 1840. Pop'n 1910, 3,641.
Improv't Bds (Village's Portion).
4 1/2% 12 M-S \$15,000...1929-1931
Sewer Bonds.
5s 16 M-S \$5,000...Mar 1 '26-'35
Street-Improvement Bonds.
4 1/2% 12 M-S \$12,000...M&S 1 '25-'27
4 1/2% 12 M-S 10,125c...Sept 1 '17-'22
5 1/2% 12 M-S 7,500c...M&S '17-'29
5s 13 F-A 11,000c...M-S 1933-35
Water & Electric-Light Bonds.
5s 07 M-S \$10,000...M&S '17-'18
5s 08 M-S 10,000c...M&S '21-'22
4 1/2% 11 M-N 12,000c...M&S '17-'19
4 1/2% 12 M-S 7,000c...M&S '17-'23
4 1/2% 12 M-S 6,000c...M&S 1 1925
4 1/2% 12 J-D 10,000c...M&S '25-'26
Funding Bonds.
4s 01 M-S \$7,000c...1917-1923
Water Refunding Bonds.
5s 07 M-S \$20,000c...1917-1926
BOND. DEBT May 18 '16 \$96,793
Assessment debt (add'l) 134,302
Water & light debt (add'l) 61,500
Assess. val. '15 (abt. act.) 4,375,000
Tax rate (per \$1,000) 1915 \$15.20
INT. pay. in Bryan and N.Y. City.

BRYAN VILLAGE SCH. DIST.

5s 03 \$19,500...M&S 1917-'24
4 1/2% 16 A-O 120,000...M&S 1910-'24-50
BOND. DEBT Oct 3 1916 \$139,500
Assessed valuation 1915 \$4,613,130
Tax rate (per \$1,000) 1915 \$15.40

BUOYEU.

This city is in Crawford County.
Sewer-Impt. Bds. (City's Portion)
5s 13 M-S \$19,500c...1917-1922
5s 14 M-S 95,000c...1917-1922

BUCYRUS (Concluded.)
Street Imp. Bonds (City's Portion)
 4 1/2 M-S \$17,500...M-S 17-'23
 4 1/2 '09 --- 4,500...1917-1919
 5 '09 --- 6,000...1917-1921
 4 '07 --- 1,500...1917-1921
 5 '16 M-N 47,000...M-S 17-'32
 5 '16 A-O 10,920...M-S 17-'20-25
Fire-Department Bonds
 5 '04 M-S \$4,000...Mar 1 17-'20
 4 1/2 '12 --- 4,000...1917-1920
A. C. W. M. Co Bonds
 5 '00 Nov \$10,000...1917-1920
Subway Improvement Bonds
 4 1/2 '12 A-O \$4,000...1917-1920
GEN. BD. DT. May 8 '16 \$89,500
 Assessment bonds... 29,000
 Floating debt Aug 30 '16... 50,602
 Sinking fund Aug 30 '16... 12,135
 Assess. val. 15 (abt. act.) 10,845,360
 Total tax (per \$1,000) 1915... \$14.40
 Popula'n 1910, 8,122; 1916, 9,008

BUTLER COUNTY.
 County seat is Hamilton.
Flood-Emergency Bonds.
 5 '13 M-N \$75,000... June 1 '20-29
 4 1/2 '14 --- 25,000... Jan 1 1931
 150,000... Jan 1 '20-34
Court-House R. Building Bonds
 4 '12 M-S \$50,000... Sept 1 '20-24
Refunding Bonds
 4 '12 J-J \$20,000... July 17-'18
Bridge Bonds.
 4 1/2 '14 J-J \$55,000... Jan 1 17-'24
 4 1/2 '14 M-N \$40,000...
 10,000... 1918
 4 1/2 '16 M-S --- 3,000... June 1 1917
 53,000... June 1 '18-24
Monument Bonds.
 4 1/2 '16 M-S \$2,500... June 1 1917
 3,000... June 1 1918
County Fund.
 4 1/2 J-J \$16,000... July 1 1917
 3,658 J-J 17,500... July 1 17-'21
BOND. DEBT Oct 4 '16 \$897,500
 Assess. val. 15 (abt. act.) 118,000,000
 Co. tax rate (per \$1,000) '16... \$3.40
 Population in 1910... 70,271
 INT. payable at Treas. office.
 *The Miami University lands (22-566 acres), appraised at \$1,200,080 in 1905, are exempt from all State taxes except for school purposes.

CAMBRIDGE.
 This city is in Guernsey County.
Sewer Bonds.
 4 1/2 M-S \$9,000... Sept 1 1928
 4 '12 J-J 17,000... July 1 1920
 4 '12 J-J 4,000... June 1 1926
 4 '05 A-O 5,000... Apr 1 1925
 4 '07 J-J 10,000... Feb 1 1927
 4 '07 J-J 10,000... July 1 1927
 4 '09 --- 3,500... 1926
 4 '09 --- 5,500... 1928
Fire-Apparatus Bonds.
 5 '15 M-S \$3,500... Mar 1 1921
Refunding Bonds.
 4 '12 J-J \$21,500... Jan 1 1923
Bridge Bonds.
 4 '07 J-J \$2,000... July 1 1919
Cemetery Bonds.
 4 '12 J-J \$7,000... Jan 1 1927
Water Bonds.
 4 1/2 J-J \$37,000... Jan 1 17-'34
 4 1/2 J-J 10,000... Nov 1 1923
 4 '05 J-J 4,500... July 1 1925
 4 '07 J-J 5,000... July 1 1927
 4 '09 --- 15,000... 1931
 5 '15 M-S 235,000...
 1,000... May 1 1918
 14,000... May 1 1934
 50,000... May 1 38-'40
 165,000... May 1 41-'55
Refunding Water Bonds.
 4 '12 Jan \$7,000... Jan 1917-1923
 5 '16 J-J 15,000... July 1 1936
Park Bonds.
 4 '12 J-J \$14,000... Jan 1917-1930
 4 '12 Sept 21,000... Sept 1 17-'37
Street Bonds (City's Portion).
 4 '08 J-J \$8,500... July 1 1928
 4 '08 --- 19,000... 1918 & 1923
 4 1/2 --- 9,000... 1923
 4 1/2 --- 2,000... 1924
 4 '12 --- 2,000... 1925
 4 '12 --- 76,000... 1926-1927
 4 '12 --- 17,100... 1917-1924
 5 '15 M-S 17,000... Mar 1 17-'35
BOND. DEBT May 18 '16 \$668,793
 Assessment debt... 263,472
 Sinking fund June 19 1916... 11,276
 Assess. val. 15 (abt. act.) 12,892,185
 Total tax (per \$1,000) 1916... \$14.40
 Population in 1910... 11,327
 INTEREST payable in Cambridge

CAMBRIDGE SCHOOL DIST.
 5 '05 \$18,000... 1917-1934
 4 '01 5,000... 1917-1921
 4 1/2 '08 M-S 49,000... M-S 17-'34
 4 '08 s-a 27,000... 1917-1934
 5 '15 M-S 12,000... Mar 1 17-'25
 4 '15 M-S 22,000... Sept 1 17-'25
 5 '15 M-S 22,000... Sept 1 17-'25
BOND. DEBT Apr 1 '16 \$178,000
 Assess. val. 15 (abt. act.) 1,458,500
 School tax (per \$1,000) 1915... \$9.92
 Population in 1915 (est)... 15,000
 INT. at Cent. Nat. Bk., Cambridge.

CANTON.
 County seat of Stark Co.
Refunding Water Bonds.
 4 '03 M-S \$5,000... Sept 1 1923
 4 1/2 '03 M-S 19,000... Sept 1 1923
 4 '04 J-J 5,000... July 15 1918
 4 '04 F-A 10,000... Aug 20 1918
Water-Works Bonds.
 4 '04 F-A \$50,000... Aug 15 '21-'22
 45,800... & Aug 15 '17-'27
 4 1/2 '08 F-A 15,000... Aug 1 1918
 4 1/2 '10 M-S 85,000... Sept 1 1930
 4 1/2 M-S 40,000... Sept 1 1930
 4 1/2 '12 M-S 35,000... & Mar 1 1932
 5 '13 M-S 25,000... Sept 1 1932
 5 '14 M-S --- 2,800... Mar 1 1934
 5 '14 --- 40,000... Mar 1 1934
 5 '15 --- 47,000... Mar 1 1925
 4 1/2 '16 M-S 4,000... Mar 1 1926
 4 1/2 '16 M-S 80,000... Mar 1 1930
Street Signs.
 4 1/2 '12 --- \$12,000... Mar 1 1922

Hospital Bonds.
 5 1/2 '13 M-S \$5,000... Sept 1 1933
Market-House Bonds.
 5 '02 J-J \$25,000... July 1 1917
 4 '02 J-J 53,000... July 1 1925
 4 '04 M-S 25,000... Mar 1 1920
 4 1/2 '03 M-S 2,800... Sept 1 1918
Fire Department Bonds.
 4 '06 J-J \$29,000... June 1 1926
 4 '10 M-S 8,000... Sept 1 1920
 4 1/2 '12 M-S 70,000... Mar 1 1926
 4 '06 J-J 1,000... June 1 1926
 5 1/2 '14 M-S 5,000... Sept 1 1924
 5 '15 --- 16,000... Mar 1 1925
 4 1/2 '16 M-S 13,000... Mar 1 1926
 4 1/2 '16 M-S 5,500... Mar 1 1936
Funding Bonds.
 5 '03 A-O \$106,000... Apr 1 1928
Police-Sta.-Impmt. Bonds.
 5 1/2 '13 M-S \$5,000... Sept 1 1923
Assess. val. 15 (abt. act.) 75,000... Sept 1 1955

Park Bonds.
 4 '06 J-J \$4,000... June 1 1926
 4 '07 J-J 1,800... July 29 1917
 4 1/2 '11 M-S 2,000... Mar 1 1921
 5 1/2 '13 M-S 50,000... Mar 1 1938
 5 '14 M-S 8,500... Sept 1 1922
 4 1/2 --- 5,000... Mar 1 1921
 5 '15 M-S 1,200... Mar 1 1920

Sewer Bonds.
 4 '07 J-J \$2,000... June 1 1917
 4 '07 J-J 4,600... July 1 1917
 4 '07 J-J 8,000... Dec 1 1917
 4 '07 J-J 7,000... Dec 1 1917
 4 '08 J-D 12,000... June 1 1918
 4 1/2 '08 A-O 5,600... Oct 5 1918
 4 1/2 '10 M-S 29,000... Mar 1 1920
 4 1/2 '10 M-S 1,300... Sept 1 1920
 4 1/2 '10 M-S 9,000... Mar 1 1919
 4 1/2 '09 M-S 10,000... Mar 1 1921
 4 1/2 '11 M-S 1,680... Sept 1 1921
 4 1/2 '11 M-S 1,000... Sept 1 1921
 4 1/2 '12 M-S 37,400... Sept 1 1922
 4 1/2 '12 M-S 6,500... Mar 1 1922
 4 1/2 '12 --- 9,000... Mar 1 1920
 4 1/2 '13 --- 18,100... Mar 1 1923
 4 1/2 '12 M-S 1,600... Mar 1 1922
 5 1/2 '13 M-S 38,100... Mar 1 1923
 5 '13 M-S 215,000... Sept 1 1953
 5 1/2 '14 M-S 11,700... Mar 1 1924
 5 '14 M-S 8,000... Sept 1 1924
 5 '14 M-S 5,000... Sept 1 1919
 5 '14 M-S 6,000... Sept 1 17-'18
 11,700... Sept 1 1919
 5 '14 M-S 2,000... Sept 1 17-'18
 500... Sept 1 1919
 5 1/2 '14 --- 11,350... Mar 1 1924
 5 '15 --- 9,000... Sept 1 1953
 4 1/2 --- 8,000... Sept 1 1922
 5 '15 --- 35,000... Sept 1 1953
 5 '15 --- 1,600... Mar 1 1920
 4 1/2 '14 M-S 15,000... Sept 1 1954
 5 1/2 '15 M-S 40,000... Mar 1 1920
 5 1/2 '15 M-S 2,000... Mar 1 1920
 5 '15 M-S 2,900... Mar 1921

Comfort-Station Impmt. Bonds.
 5 '15 M-S \$6,000... Mar 1 1925
City-Hall Impmt. Bonds.
 5 '15 M-S \$4,000... Mar 1 1925
 4 1/2 '16 M-S 1,500... Mar 1 1925
Extension Hospital Impmt. Bds.
 5 '15 M-S \$8,000... Mar 1 1925
Floor Impmt. Bonds.
 5 '15 --- \$1,500... Mar 1 1920
Street Bonds (City's Portion).
 4 '08 F-A \$42,000... Aug 1 1918
 4 1/2 '08 M-S 2,500... Sept 1 1918
 4 1/2 '11 M-S 6,800... Mar 1 1917
 4 1/2 '11 M-S 10,300... Mar 1 1919
 4 1/2 '11 M-S 8,000... Sept 1 1919
 4 1/2 '11 M-S 3,500... Sept 1 1919
 4 1/2 '12 M-S 3,000... Mar 1 1917
 4 1/2 '12 M-S 10,000... Mar 1 1920
 4 1/2 '12 M-S 42,500... Sept 1 1920
 4 1/2 '12 M-S 6,500... Sept 1 1917
 4 1/2 '12 M-S 400... Sept 1 1917
 4 1/2 '13 M-S 9,800... Mar 1 1921
 4 1/2 '13 M-S 31,500... Mar 1 1921
 4 1/2 '13 M-S 8,400... Mar 1 1921
 4 1/2 '13 M-S 57,200... Mar 1 1923
 4 1/2 '13 M-S 12,100... Sept 1 1921
 4 1/2 '14 M-S 10,200... Mar 1 1920
 5 '14 M-S 12,000... Mar 1 1924
 5 1/2 '14 M-S 9,800... Mar 1 1925
 5 '14 M-S 5,000... Sept 1 1924
 5 '14 M-S 23,000... Sept 1 1924
 5 '15 M-S 13,000... Mar 1 1920
 5 1/2 '14 --- 4,200... Mar 1 1922
 5 1/2 --- 11,800... Sept 1 1922
 5 '15 M-S 3,400... Mar 1 1920
 5 '15 --- 9,000... Mar 1 1925
 5 '15 --- 5,000... Mar 1 1920
 5 '15 M-S 64,000... Mar 1 1920
 5 '15 M-S 3,000... Mar 1 1920
 5 '15 M-S 8,000... Mar 1 1925
 4 1/2 '15 M-S 32,100... Sept 1 1925
 4 1/2 '15 M-S 24,700... Mar 1 1922
 4 1/2 '16 M-S 20,400... Mar 1 1926
 4 1/2 '16 M-S 42,400... Mar 1 1926
 5 '16 M-S 28,800... Sept 1 1925
 4 1/2 '16 M-S 4,200... Mar 1 1921
 4 1/2 '16 M-S 130,000... Mar 1 1926
 4 1/2 '16 M-S 19,300... Mar 1 1924
 4 1/2 '16 M-S 22,200... Sept 1 1926

Refunding Bonds
 4 1/2 '03 F-A \$13,000... Aug 20 1923
 4 '03 M-S 5,000... Sept 1 1923
 4 '04 F-A 12,000... Feb 1 1924
 4 '04 --- 10,000... Feb 1 1924
 4 '05 F-A 22,000... Feb 1 1930
 4 '07 M-S 69,323.45c Mar 11 1917
 4 1/2 '00 F-A 15,000... Feb 1 1918
 4 '03 M-S 7,000... Sept 1 1919
 4 '04 J-D 5,000... June 15 1918
 4 '04 J-J 10,000... July 2 1921
 4 '04 J-J 5,000... July 1 1919
 4 '09 M-S 24,000... Mar 1 1929
 4 '09 M-S 13,000... Sept 1 1929
 4 '09 M-S 2,000... Mar 1 1929
 4 1/2 '16 M-S 25,000... Mar 1 1927
City Barn Constr. Bonds.
 5 '15 M-S \$813,500... Mar 1 1925
 5 1/2 M-S 2,500... Mar 1925
Jail-Construction Bonds.
 5 '15 M-S \$5,500... Mar 1 1925
Police and Fire Alarm Bonds.
 4 '06 J-J \$20,000... June 1 1926
GEN. BD. DT. Oct 3 '16 \$2,414,662
 Assessment debt (add'l)... 1,244,200
 Excep't und. Longworth Act 842,873
 Sinking fund... 162,280
 Water debt... 522,900
 Assess. val. 16 (abt. act.) 94,600,400

City tax (per \$1,000) 1916 \$5.22
 Pop'n 1910, 50,217; 1916, 62,000
 INT. payable at Kountze Bros., N. Y., or at City Treasurer's office.

CANTON SCHOOL DISTRICT.
 5 '12 J-D \$40,000... 1918-20-21
 5 '12 F-A 12,000... 1917
 4 '05 M-S 50,000... 1917-1918
 4 '05 M-N 30,000... May 1 24-'25
 4 '06 M-S 20,000... Mar 1 1926
 4 '07 F-A 20,000... Feb 16 1927
 4 '08 F-A 30,000... Feb 27 1928
 4 '08 J-D 60,000... Dec 15 1928
 4 '09 M-N 34,000... May 27 1929
 4 '10 F-A 36,000... Feb 17 1930
 4 '11 A-O 39,000... Apr 28 1931
 5 '14 A-O 225,000... Apr 8 1954
 5 '14 J-D 50,000... Dec 4 1954
 5 '15 F-A 275,000... Feb 3 1955
 4 1/2 '15 A-O 250,000... Apr 1 1955
 5 '15 J-D 147,000... June 3 1955
 4 '16 M-S 165,000... May 11 1956
BOND. DEBT Oct 1916 \$1,496,000
 Sinking funds... 23,331
 School tax (per \$1,000) 1915... \$4.346-20
 Population in 1916 (est.)... 68,000
 INT. in N. Y. on bonds due in 1918 and 1921 at Hanover Nat. Bank; all others at Kountze Bros.

CARROLLTON SPEC. SCH. DIST
 This district is in Carroll County.
 4 '12 M-S \$40,000... M-S 17-'38
 4 '14 M-S \$2,000... M-S 17-'18
TOTAL DEBT Sept 21 '14 \$60,000
 Assessed valuation 1914... 1,676,900
 Tax rate (per \$1,000) 1914... \$7.15
 Population in 1913 (est.)... 2,000
 INT. payable at Cummings Trust Co., Carrollton.

CEDARVILLE TWP. BUR. S. D.
 5 '15 A-O \$75,000... A-O 17-'41
 (See V. 100, p. 1945, for maturity.)
BOND. DEBT Oct 4 1916 \$75,000
 Assessed valuation 1915... 3,970,760
 School tax (per \$1,000) 1915... \$4.10
 Population in 1915 (est.)... 3,000
 INT. at 4th Nat. Bk., Cincinnati.

CELINA.
 County seat of Mercer Co. Inc.
 Apr. 2 1861. Pop'n '10, 3,493.
Street & Park Impmt. Bonds.
 5 1/2 '13 M-S \$10,000... Sept 1 1918
Highway Bonds.
 4 '00 J-D \$20,000... July 20 17-'20
Light-Plant Bonds.
 4 '00 J-D \$20,700... June 12 17-'25
 5 '08 Sept 10,000... Sept 15 17-'26
City-Hall Impmt. Bonds.
 4 1/2 '15 M-S \$10,000... Sept 1 1925
Water and Light Bonds.
 5 '13 Dec \$10,000... Dec 1 1923
Park Bonds.
 5 '16 J-J \$10,000... July 1 1936
Sewer Bonds.
 5 '14 Mar \$80,000... 1920-1939
Refunding Bonds.
 4 1/2 '05 J-J \$20,000... Jan 1 1925
 22,000... Jan 1 1935
 4 '10 M-N 20,000... 1919-1922
 3,908 '01 F-A 25,000... Aug 25 23-'32
 5 '13 Mar 22,000... Mar 1 23-'44
 4 '12 --- 4,936
 4 1/2 --- 31,000
 4 '12 --- 27,370
Street Bonds 4 1/2 --- 10,000... Dec 1 19-'28
Water-Works Bonds.
 6 '15 A-O \$45,000... Oct 22 17-'31
 4 1/2 '10 Sept 6,000... Sept 1 25-'39
 5 '16 A-O 18,000... Apr 1 1926
 Assessment debt... \$39,000
 Water debt... 67,000
 Other debt... 212,978
TOTAL DEBT Oct 1916... \$369,665
 Sinking funds... 6,000
 Assess. val. 16 (abt. act.) 4,569,760
 Total tax (per \$1,000) 1916... \$15.50
 INTEREST at Village Treasurer.

CELINA SCHOOL DISTRICT.
 6 '12 --- \$4,000... yearly to 1917
 4 '12 --- 35,000... 1917-1934
 4 1/2 --- 15,000... 1934-1941
BOND. DEBT Sept 30 '15 \$54,000
 Assess. val. (abt. act.) 4,551,450
 School tax (per \$1,000) 1915... \$4.80
 INT. payable at Treasurer's office

CHICAGO JUNCTION.
 This village is in Huron Co. Inc.
 1882. Population 1910, 2,950.
Public-Hall Bonds.
 4 1/2 '12 F-A \$20,000... Aug 1 18-'37
 5 1/2 '14 M-N 2,000... May 1 17-'20
Electric-Light Bonds.
 5 '15 M-S \$1,500... Mar 1 1917
General Street Bonds.
 5 '11 A-O \$500... Apr 2 1917
 4 1/2 '12 J-D 2,500... Dec 1 18-'22
 5 1/2 '14 F-A 8,000... Aug 1 17-'25
 5 1/2 '16 A-O 7,200... Oct 1 18-'22
Sewer Bonds.
 5 '15 Apr \$5,500... Apr 2 17-'27
 4 1/2 '12 J-J 12,000... July 1 17-'28
Water-Works Bonds
 6 '15 F-A \$9,000... Feb 1 17-'25
 5 '15 F-A 10,000... Feb 1 26-'35
 5 '15 M-S 2,000... Mar 1 18-'21
 5 1/2 '15 M-S 3,000... May 1 18-'23
GEN. BD. DT. Oct 25 '16 \$85,300
 Assessment debt (add'l)... 35,281
 Floating debt... 1,200
 Sinking fund... 6,000
 Assess. val. 15 (abt. act.) 3,770,690
 Tot. tax (per \$1,000) 1916... \$15.20
 INT. paid at Village Clerk's office.

CHICAGO JUNCTION SCH. DIST
 5 '10 M-N \$41,000... 1917-1941
 5 '10 A-O 20,000... & O 14 23-'42
BOND. DEBT Aug 8 '16... \$61,000
 Assessed valuation 1915... 4,247,810
 School tax (per \$1,000) 1915... \$4.90
 INTEREST payable at L. Leung Savings & Bank Co., Chicago, Ohio.

CHILLICOthe.
 This city is in Ross County.
Flood and Paving Bonds.
 4 1/2 '14 --- \$29,468... Mar 20 1934

Sewer Bonds.
 4 1/2 '14 J-D \$31,000... June 1 1934
General Flood Bonds.
 5 '14 M-S \$2,540... Mar 2 1934
Street & Sewer Bonds (General).
 4 '06 --- \$7,250... Aug 15 1918
 4 '07 --- 2,800... Sept 15 1917
 4 '07 --- 4,000... Apr 1 1918
 4 1/2 '07 --- 4,800... Apr 1 1922
 4 '07 --- 30,000... May 15 1928
 4 '08 M-S 2,400... Sept 15 1923
 4 '09 J-J 17,000... July 1 1929
 4 '09 --- 3,400... Mar 15 1924
 4 '09 --- 1,250... Nov 1 1928
 4 '10 --- 6,500... June 15 1939
 4 '10 --- 6,000... July 1 1930
 4 '11 --- 1,100... Mar 1 1931
 4 '11 --- 3,250... June 15 1931
 4 '11 --- 1,100... Apr 1 1932
 4 '12 --- 5,000... Mar 9 1932
 4 '12 --- 2,250... Sept 10 1932
 4 '12 --- 1,500... Sept 3 1932
 4 '12 --- 25,000... Dec 30 1932
 5 '13 Sept 1,000... Sept 1 1933
 5 '13 M-S 1,650... Sept 20 1933
 4 1/2 '14 M-N 6,400... May 1 1934
 5 '15 M-S 5,905... Mar 15 1925

Fire Department Bonds
 4 '08 --- \$10,000... Aug 15 1933
 3 '10 --- 3,250... Mar 1 1930
 4 1/2 '15 M-S \$100,000... Mar 15 1935
Safety Debt. Impmt. Bonds.
 5 '13 Sept \$22,000... Sept 1 1933
Park Bonds.
 4 '11 --- \$1,500... Sept 15 1921
Canal Crossing Bonds
 4 '11 --- \$1,500... Aug 20 1931
 4 '12 --- 1,500... Sept 3 1932
City Prison Bonds
 4 '10 --- \$3,250... Apr 1 1930
Deficiency Bonds.
 5 '14 M-S \$41,300... Jan 25 1924
 5 '13 --- 8,500... Sept 1 1923
 5 '15 --- 71,200... 1935
GEN. BD. DT. May 1 '16 \$389,813
 Assessment debt... 62,220
 Floating debt... 8,300
 Assess. val. 15 (abt. act.) 17,171,680
 Total tax (per \$1,000) 1915... \$11.90
 Population in 1910... 14,508
 INTEREST at office of Treasurer.

CHILLICOthe SCHOOL DIST.
 6 '15 J-J \$1,000... July 22 1917
 4 1/2 J-J 10,000... July 1 1920
 3 '06 J-J 3,000... July 1 1921
 4 '11 M-S 40,000... M-S 1 22-'41
 4 '12 M-N 23,000... 1917-1928
 4 1/2 '15 --- 60,000... Apr 1 1935
 (Subject to call beginning 1931)
 5 '15 J-J 15,000... M-S 1 21-'35
 4 1/2 '16 M-S 18,000... M-S 19-'36
BOND. DEBT Apr 19 16 \$172,000
 Sinking funds, est... 2,000
 Assessed valuation 1915... 17,691,875
 (Assessment about 85% actual value)
 School tax (per \$1,000) 1915... \$3.66
 Population in 1914 (est.)... 16,000
 INT. at office of Treasurer.

CINCINNATI.
 George Puchta, Mayor; Wm. Leiman, Aud.; G. T. Greve, Sec. Sinking Fund Trustees.
 Cincinnati is situated in Hamilton County. Founded in 1789; incorporated as a town

CINCINNATI (Continued)

3148*06M-N \$4,595,000... May 1 1936
48*08 J-J 600,000... July 1 1933
48*09 J-J 750,000... July 1 1933
48*10 A-O 100,000... Apr 1 1960

Cinc. South. Ry. Terminal

3148*02 J-J \$500,000... July 1 1965
3148*03 J-J 500,000... July 1 1965
3148*04 J-J 500,000... July 1 1965
3148*05 J-J 500,000... July 1 1965
3148*06 J-J 500,000... July 1 1965

City-Hall and Public-Hall

48*10 F-A \$12,000... Aug 15 1930
48*10 A-O \$4,000... Oct 1 1930
48*14 J-D \$5,500... June 1 1919
48*14 F-A \$2,500... Aug 1 1934
48*15 M-N 1,500... May 1 1925
48*15 J-J \$25,000... Jan 2 1945

Condemnation Bonds

3148*01 A-O \$50,000... Apr 1 1921
3148*03 J-J 25,000... Jan 1 1923
48*04 A-O 50,000... Apr 1 1924
48*04 M-S 30,000... Sept 1 1934

Market-House Bonds

3148*01 J-D \$50,000... June 1 1921
3148*02 A-O \$25,000... Oct 1 1927
48*15 J-J 35,000... Jan 15 1935
3148*05 A-O \$35,000... June 1 1923
48*03 J-D \$150,000... July 1 1927

Park Bonds

48*03 J-D \$335,000... June 1 1923
48*03 J-D \$150,000... July 1 1927
48*04 J-J 500,000... July 1 1934
48*04 M-S \$25,000... Sept 1 1924
3148*05 J-D \$50,000... June 1 1923
48*06 A-O \$20,000... Oct 1 1936

Police Department Bonds

3148*05 M-N \$75,000... Nov 1 1935
48*07 J-J \$3,500... July 15 1937
48*10 F-A \$20,000... Feb 1 1930
48*10 A-O \$75,000... Apr 15 1950
48*12 J-J 100,000... July 1 1932

Public Bath, Comfort, Lodging-House, Drinking Fountain

3148*03 J-D \$25,000... July 1 1928
48*08 J-D \$15,000... Dec 15 1928
48*10 J-J 30,000... Jan 1 1930
48*10 M-S \$15,000... Mar 15 1930
48*10 A-O \$15,000... Jan 2 1934

Library Bonds

48*04 J-J \$12,000... Jan 1 1924
48*04 A-O 30,000... Oct 1 1934
48*05 J-J \$31,000... Jan 1 1935
48*07 J-J 12,500... July 15 1937
48*08 F-A \$7,000... Feb 1 1938

Fire Bonds

48*04 M-S \$325,000... Sept 1 1934
3148*05 M-S 75,000... Nov 1 1935
3148*07M-N \$25,000... May 2 1937
3148*07J-J \$22,500... July 5 1937

48*10 J-D \$1,000,000... Dec 15 1960
48*11 J-D 1,000,000... July 1 1961
48*11 M-S 300,000... Sept 15 1931
48*11 J-D 50,000... Dec 15 1961

48*12 J-D 37,500... Jan 15 1962
48*12 F-A \$10,000... Feb 1 1952
48*12 M-N 250,000... May 1 1962
48*12 J-D 25,000... June 1 1942

House of Refuge Bonds

48*06 J-J \$34,000... July 1 1926
48*05 A-O 30,000... Apr 1 1925
48*11 M-S \$3,500... Sept 15 1931
48*13 F-A \$130,000... Feb 1 1938

Infirmary Improvement

48*03 J-J \$40,000... Jan 1 1923
3148*01 J-D \$50,000... June 1 1921
3148*02 A-O \$25,000... Oct 1 1927

Stable Bonds

3148*06J-J \$25,000... July 9 1926
48*08 J-D \$4,000... Dec 1 1926
3148*02 J-J 200,000... July 1 1927
3148*02 A-O \$50,000... Oct 1 1927

General Street Bonds

3148*02 J-J 200,000... July 1 1927
3148*02 A-O \$50,000... Oct 1 1927
48*03 F-A \$28,500... Apr 1 1933
3148*03 M-N \$18,500... Apr 1 1933

Police Department Bonds

48*07 J-D 363,000... June 30 1922
48*07 J-J 15,000... July 15 1937
48*07 J-J 10,000... July 20 1937
48*07 F-A 8,000... July 25 1937

Public Bath, Comfort, Lodging-House, Drinking Fountain

48*08 J-D \$28,000... Apr 1 1923
48*08 A-O \$1,000... Apr 15 1928
48*08 J-J \$8,000... July 15 1928
48*08 J-D \$6,000... June 1 1928

Library Bonds

48*08 F-A \$6,500... Aug 20 1918
48*08 F-A \$6,000... Aug 20 1928
48*08 J-J 8,000... June 1 1928
48*09 J-J \$30,000... June 15 1929

Fire Bonds

48*09 F-A 13,000... Aug 1 1929
48*09 F-A 115,000... Aug 2 1929
48*09 M-S 3,200... Sept 1 1929
48*09 A-O \$31,000... Oct 1 1929

Waterworks

48*09 J-J \$100,000... July 1 1918
48*09 J-J 26,300... July 15 1949
48*09 M-S 550,000... Sept 15 1949
48*12 J-D \$25,000... June 15 1952

48*12 J-D \$14,000... June 15 1932
48*12 M-N \$2,000... May 1 1932
48*12 J-D 3,000... June 1 1932
48*12 F-A 38,000... Aug 15 1932

48*12 M-S \$43,500... Sept 1 1932
48*12 A-O \$1,500... Oct 1 1932
48*12 M-S \$25,000... Sept 17 1932
48*12 J-D \$10,250... Dec 26 1931

Stable Bonds

48*13 J-D \$15,000... July 7 1943
48*13 F-A \$7,000... Aug 1 1933
48*13 M-N 24,500... Sept 1 1933
48*13 M-S \$25,000... Nov 15 1933

General Street Bonds

3148*02 J-J 200,000... July 1 1927
3148*02 A-O \$50,000... Oct 1 1927
48*03 F-A \$28,500... Apr 1 1933
3148*03 M-N \$18,500... Apr 1 1933

Police Department Bonds

48*07 J-D 363,000... June 30 1922
48*07 J-J 15,000... July 15 1937
48*07 J-J 10,000... July 20 1937
48*07 F-A 8,000... July 25 1937

Public Bath, Comfort, Lodging-House, Drinking Fountain

48*08 J-D \$28,000... Apr 1 1923
48*08 A-O \$1,000... Apr 15 1928
48*08 J-J \$8,000... July 15 1928
48*08 J-D \$6,000... June 1 1928

Library Bonds

48*08 F-A \$6,500... Aug 20 1918
48*08 F-A \$6,000... Aug 20 1928
48*08 J-J 8,000... June 1 1928
48*09 J-J \$30,000... June 15 1929

Fire Bonds

48*09 F-A 13,000... Aug 1 1929
48*09 F-A 115,000... Aug 2 1929
48*09 M-S 3,200... Sept 1 1929
48*09 A-O \$31,000... Oct 1 1929

Waterworks

48*09 J-J \$100,000... July 1 1918
48*09 J-J 26,300... July 15 1949
48*09 M-S 550,000... Sept 15 1949
48*12 J-D \$25,000... June 15 1952

Waterworks

48*14 J-J 450,000... Jan 2 1954
3148*07 F-A \$150,000... Feb 1 1937
3148*07 F-A \$250,000... Aug 1 1937

48*14 F-A \$3,300... Feb 15 1934
48*14 M-S \$4,500... Mar 30 1934
48*14 A-O \$2,500... Apr 15 1934
48*14 A-O \$200,000... Apr 18 1919

48*14 M-N \$3,425... May 1 1934
48*14 J-J \$2,500... July 1 1924
48*14 F-A \$15,800... Aug 15 1934
48*14 F-A \$15,800... Aug 15 1924

Stable Bonds

48*15 J-D 2,385... Dec 1 1934
48*14 M-S \$60,000... Sept 1 1934
48*14 M-S \$75,500... Sept 15 1934
48*14 A-O \$14,500... Oct 15 1934

General Street Bonds

48*15 J-D 2,385... Dec 1 1934
48*15 J-D 19,700... June 1 1935
48*15 J-J 20,700... July 1 1935
48*15 J-J 2,700... July 1 1925

Police Department Bonds

48*15 M-S 2,200... Sept 1 1935
48*15 M-S 13,000... Sept 15 1935
48*15 M-S 1,600... Sept 15 1925
48*15 J-J 2,700... July 15 1925

Public Bath, Comfort, Lodging-House, Drinking Fountain

48*15 M-S 2,100... Sept 1 1925
48*15 A-O 1,000,000... Apr 1 1935
48*15 J-D 40,500... Dec 1 1935
48*16 J-J 11,500... Jan 15 1926

Library Bonds

48*16 J-J 5,000... Feb 1 1926
48*16 M-N 2,300... May 1 1926
48*16 J-J 2,500... July 15 1946
48*16 J-J 750... July 15 1946

Fire Bonds

48*16 J-J 2,500... July 15 1946
48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 142,500... July 15 1946

Waterworks

48*16 F-A 135,000... Aug 1 1926
48*16 A-O 7,200... Apr 1 1934
48*16 M-S 3,600... Mar 1 1936
48*16 M-S 5,700... Mar 20 1936

Waterworks

48*16 M-N 2,700... May 1 1936
48*16 M-N 2,300... May 1 1926
48*16 J-J 25,000... July 15 1946
48*16 J-J 750... July 15 1946

48*16 J-J 2,500... July 15 1946
48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 142,500... July 15 1946
48*16 F-A 135,000... Aug 1 1926
48*16 A-O 7,200... Apr 1 1934
48*16 M-S 3,600... Mar 1 1936
48*16 M-S 5,700... Mar 20 1936
48*16 M-N 2,700... May 1 1936
48*16 M-N 2,300... May 1 1926
48*16 J-J 25,000... July 15 1946
48*16 J-J 750... July 15 1946
48*16 J-J 2,500... July 15 1946
48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 142,500... July 15 1946
48*16 F-A 135,000... Aug 1 1926
48*16 A-O 7,200... Apr 1 1934
48*16 M-S 3,600... Mar 1 1936
48*16 M-S 5,700... Mar 20 1936
48*16 M-N 2,700... May 1 1936
48*16 M-N 2,300... May 1 1926
48*16 J-J 25,000... July 15 1946
48*16 J-J 750... July 15 1946
48*16 J-J 2,500... July 15 1946
48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 142,500... July 15 1946
48*16 F-A 135,000... Aug 1 1926
48*16 A-O 7,200... Apr 1 1934
48*16 M-S 3,600... Mar 1 1936
48*16 M-S 5,700... Mar 20 1936
48*16 M-N 2,700... May 1 1936
48*16 M-N 2,300... May 1 1926
48*16 J-J 25,000... July 15 1946
48*16 J-J 750... July 15 1946
48*16 J-J 2,500... July 15 1946
48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 142,500... July 15 1946
48*16 F-A 135,000... Aug 1 1926
48*16 A-O 7,200... Apr 1 1934
48*16 M-S 3,600... Mar 1 1936
48*16 M-S 5,700... Mar 20 1936
48*16 M-N 2,700... May 1 1936
48*16 M-N 2,300... May 1 1926
48*16 J-J 25,000... July 15 1946
48*16 J-J 750... July 15 1946
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48*16 J-J 5,000... July 15 1946
48*16 J-J 204,500... July 15 1946
48*16 J-J 14

CINCINNATI (Continued).
 Refunding Bonds (General).
 4 1/2 '09 F-A \$4,000.00—Aug 1 1929
 Water-Main Bonds (General).
 4 1/4 '15 J-D \$20,000.00—Dec 1 1930
HARTWELL.
 Park Bonds (General).
 4 '11 Feb \$31,000.00—Feb 10 '17-'21
 Sewer Bonds (General).
 4 '09 J-D \$35,000.00—Jan 1 1934
 4 '07 J-D \$2,000.00—June 1 1917
 Street Bonds (General).
 4 '00 M-N \$7,500.00—May 25 1940
 Water Supply (General).
 5 '93 F-A \$1,000.00—Aug 1 1927
 5 '93 J-D 20,000.00—June 15 '17-'26
 Sidewalk (Village's Portion).
 5 '91 M-N \$10,000.00—Nov 1 '21-'30
 5 '90 J-J 4,000.00—July 15 '17-'20

PLEASANT RIDGE.
 Water Works Bonds (General).
 4 '02 M-S \$25,000.00—Mar 1 1922
 4 '09 J-J 4,500.00—July 1 1933
 5 '08 Oct 1,000.00—Oct 15 1938
 5 '10 July 1,000.00—July 1 1940
 5 '03 Oct 14,500.00—Oct 1 1923
 4 '11 Oct 1,600.00—Oct 15 1941
 4 1/2 '12 M-S 2,000.00—Mar 17 1942
 Debt Extension (General).
 4 '02 Apr \$5,100.00—Apr 1 1917
 4 '03 Apr 4,600.00—Apr 1 1923
 5 '04 Apr 3,000.00—Apr 1 1924
 5 '05 June 2,500.00—June 21 1930
 Refunding Debt Ext. (General).
 4 '06 Dec \$5,981.13c—Dec 1 1926
 4 1/2 '09 May 7,500.00—May 1 1939
 Refunding Water (General).
 4 1/2 '10 Mar \$2,130.48c—Mar 1 1935
 Refunding Street (General).
 4 1/2 '06 M-N \$5,000.00—May 1 1926
 Cement Walks (General).
 5 '03 A-O \$1,500.00—Apr 15 1923
 5 '05 M-S 1,000.00—Mar 1 1930
 Sidewalk (Village's Portion).
 5 '10 July \$1,000.00—July 1 1940
 4 '11 July 2,000.00—July 15 1941
 4 1/2 '12 M-S 4,000.00—Mar 10 1942
 Sewage-Disposal (General).
 4 '11 Sept \$15,000.00—Sept 1 1941
 Street (Village Portion).
 4 '11 Oct \$2,000.00—Oct 2 1941
 Deficiency (General Bonds).
 4 1/2 '12 Oct \$12,000.00—Oct 2 1927

OAKLEY.
 Street Bonds (City's Portion).
 4 '06 M-S \$5,100.00—Sept 1 1936
 4 1/2 '09 Aug 5,500.00—Aug 2 1939
 5 '10 Dec 4,500.00—Dec 15 1940
 4 '11 Dec 800.00—Dec 20 1921
 4 1/2 '12 M-S 9,250.00—Sept 23 1952
 Town-Hall Bonds (General).
 4 '02 M-N \$2,930.00—Nov 1 1932
 Refund. Water Bonds (General).
 3.90's '00-J \$35,000.00—July 2 1920
 Refund. Street Bonds (General).
 3.90's '00-J \$20,000.00—July 2 1920
 3 1/2 '00 J-J 9,000.00—July 2 1920
 Water Bonds (General).
 4 '06 M-S \$4,000.00—Sept 1 1936
 4 1/2 '09 Aug 3,500.00—Aug 2 1939
 4 1/2 '09 F-A 3,500.00—Feb 15 1939
 5 '10 Dec 2,500.00—Dec 15 1940
 4 1/2 '12 M-S 1,500.00—Sept 23 1952
 4 1/2 '11 M-N 2,500.00—May 15 1941
 4 '13 Jan \$1,000.00—Jan 7 1923
 General Sewer Bonds.
 4 '05 M-N \$2,970.00—Nov 15 1925
 4 '06 M-S 7,500.00—Sept 1 1936
 4 1/2 '08 Aug 7,500.00—Aug 1 1923
 4 1/2 '09 Aug 2,000.00—Aug 2 1939
 Sidewalk Bonds (General).
 4 '06 M-S \$5,000.00—Sept 1 1936
 4 1/2 '09 Aug 2,500.00—Aug 2 1939
 5 '11 M-N 2,500.00—May 15 1941

DELHI.
 Fire Bonds
 5 '04 A-O \$2,900.00—Aug 5 1924
 Refunding Bonds
 5 '03 F-A \$742c—Feb 5 1923
 Re-Surfacing Bonds
 4 '06 A-O \$3,000.00—Apr 5 1926
 5 '05 J-J 3,000.00—July 5 1930
MADISONVILLE.
 Town-Hall Refunding Bonds
 4 '10 May \$4,000.00—May 2 1920
 Electric-Light & Water-Works
 5 '08 A-O \$10,000.00—Apr 4 1933
 5 '05 J-D \$6,000.00—Dec 10 1925
 (Subject to call after Dec. 10 1915.)
 4 '02 J-J 25,000.00—Jan 2 1932
 (Subject to call after Jan. 2 1922.)
 4 '07 A-O \$5,000.00—Apr 10 1932
 Subway Bonds
 4 1/2 '15 M-N \$11,500.00—Nov 1 1923
 (Subject to call after 1918.)
 Deficiency Bonds
 5 '03 M-N \$8,300.00—Nov 1 1923
 Town-Hall Repair Bonds.
 4 '08 M-N \$2,500.00—May 6 1918
 Street Bonds
 4 '05 M-S \$7,500.00—Mar 15 1930
 4 1/2 '11 M-S 6,500.00—Mar 1 1936
 4 1/2 '11 Apr 3,250.00—Apr 10 1936
 5 '09 Jan 600.00—Jan 4 '17-'19
 Water-Works Bonds
 4 '07 J-D \$5,000.00—Dec 31 1932
 Fire Department Bonds
 4 '09 A-O \$10,000.00—Apr 14 1934
 4 '10 J-J 3,500.00—Jan 2 1935

CARTHAGE.
 Water-Works Bonds.
 5 '90 J-D \$6,000.00—June 15 '17-'19
 4 '10 A-O 1,200.00—Apr 20 1935
 4 '10 M-N 2,800.00—May 3 1935
 4 1/2 '11 A-O 1,700.00—Apr 15 1931
 Street-Improvement Bonds
 5 '93 J-D \$4,500.00—June 30 '17-'20
 5 '11 F-A 1,800.00—Feb 1 1931
 4 1/2 '11 M-N 3,000.00—May 15 1936
 Debt-Extension Bonds.
 5 '15 M-S \$4,000.00—Sept 10 '17-'24
 Refunding Bonds.
 3 1/2 '00 J-D \$41,500.00—June 7 1925
 5 '10 J-D 5,000.00—Dec 1 1930
 Electric-Light.
 4 '04 A-O \$1,000.00—Oct 15 1919
 4 '10 M-N 2,200.00—May 3 1935
 Sewer Bonds.
 4 '10 M-N \$7,500.00—May 3 1935
 4 '10 M-N 25,000.00—May 3 1935
 4 1/2 '11 M-S 5,000.00—Mar 15 1931
 Town-Hall Bonds.
 4 '10 J-D \$1,250.00—June 3 1930

COLLEGE HILL.
 Refunding Town-Hall Bonds
 4 '06 A-O \$6,000.00—Apr 1 1924
 Judgment Bonds
 3 1/2 '01 J-J \$10,000.00—Jan 14 1931
 Sidewalk Bonds
 5 '07 Oct \$1,500.00—Oct 16 1917
 5 '08 Jan 1,500.00—Jan 31 1918
 4 '10 F-A 2,700.00—Feb 15 1930
 Sewer Bonds
 4 '08 J-D \$25,000.00—Dec 15 1928
 Park Bonds
 4 '09 J-J \$4,000.00—July 15 1929
 Street-Extension Bonds
 4 '11 M-S \$4,000.00—Mar 1 1931
 Water Bonds
 3 1/2 '99 M-N \$40,000.00—May 1 1929
 3 1/2 '99 A-O \$10,000.00—Oct 16 1929

SAYLER PARK.
 Sidewalk Bonds.
 5 '92 J-D \$6,000.00—June 20 1917
 5 '92 M-N 6,000.00—Nov 15 1917
 5 '93 J-J 2,000.00—July 25 1918
 5 '00 J-D 2,500.00—June 30 1930
 Fire Dept. & Pub. Office Purp.
 5 '95 M-S \$5,000.00—Mar 15 1925
 General Street Bonds.
 4 '00 M-N \$30,000.00—May 1 1930
 MT. WASHINGTON.
 Sidewalk Bonds (General).
 5 '10 M-S \$2,000.00—Sept 17 1920
 (\$11,500.00)

AVONDALE.
 Street Improvement.
 4 '91 J-D \$50,000.00—June 1 1921
 4 '91 J-J 50,000.00—July 1 1921
 4 '92 J-J 25,000.00—Jan 1 1922
 4 '93 A-O 50,000.00—Apr 1 1923
 4 '94 J-J 15,000.00—Jan 1 1924
 4 '94 M-N 30,000.00—May 1 1924
 4 '95 M-N 10,000.00—Nov 1 1925
 Street, Fire and Police.
 5 '93 J-D \$17,000.00—June 1 1923
 Sewer Loans.
 5 '92 F-A \$5,000.00—Aug 1 1917
 5 '93 J-J 7,500.00—July 1 1918

CLIFTON.
 General Improvement Bonds
 4 1/2 '88 J-J \$100,000.00—July 1 1918
 4 1/2 '90 M-N 50,000.00—May 1 1920
 Sewer Bonds
 4 1/2 '87 J-J \$50,000.00—July 1 1917
 Water Bonds
 4 1/2 '92 A-O \$12,000.00—Apr 15 1922

WESTWOOD.
 Sidewalk Bonds.
 5 '95 M-S \$20,000.00—Sept 2 1925
 Turnpike Bonds.
 5 '95 J-D \$20,000.00—Dec 9 1925

RIVERSIDE.
 Highway Improvement Bonds
 5 '95 J-J \$15,000.00—Jan 1 '25-'29
 Street & Sewer Improvement
 5 '94 F-A \$4,000.00—Aug 16 '17-'18
 5 '94 A-O 8,000.00—Oct 15 '20-'24

BOND HILL.
 Water Pipe Bonds.
 5 '95 M-S \$17,000.00—Sept 1 1920
 Culvert & Drainage Bonds.
 5 '00 A-O \$7,000.00—Apr 1 1920
 Street Repair Bonds.
 5 '99 A-O \$8,000.00—Apr 1 1920
 Sewer Bonds
 4 '03 M-S \$40,000.00—Mar 30 1923

EVANSTON.
 5 of 1900. A-O. Due Apr. 2 1920.
 Water—\$15,000/Condemn \$10,000
 Town hall 18,000
 Cement Walk Bonds
 6 '96 J-J \$500.00—Jan 2 1918
 1,000.00—Jan 2 '20-'22
 649c—Jan 2 1924
 6 '96 M-S 3,326c—Sept 18 1916
 Trunk Sewer Bonds.
 5 '10 A-O \$7,000.00—Apr 2 1920

HYDE PARK.
 Town-Hall Bonds
 4 '09 M-N \$1,200.00—Nov 23 '17-'19
 10,000.00—Nov 23 '20-'29
 4 1/2 '00 M-N 300c—May 8 '17-'19
 10,100c—May 8 1920
 Water-Pipe Extension Bonds
 4 1/2 '00 M-N \$300c—May 8 '17-'19
 123,100c—May 8 1920
 Trunk & Lateral Sewer Bonds
 4 1/2 '00 M-N \$25,000.00—May 8 1920
 Street-Repair Bonds
 4 1/2 '00 M-N \$500.00—May 8 '17-'19
 13,100c—May 8 1920
 Town-Hall Furnishing
 4 '02 May \$2,000.00—May 28 1922
 Street-Improvement Bonds
 4 1/2 '00 M-N \$300c—May 8 '17-'19
 98,000.00—May 8 1920

Sidewalk Bonds
 4 '02 Mar \$10,000.00—Mar 10 1922
 4 1/2 '02 Aug 5,000.00—Aug 18 1922
 4 1/2 '02 M-N 4,000.00—Nov 6 1922
Water Bonds
 4 '03 M-S \$4,500.00—Mar 15 1923
Debt-Extension Bonds
 4 '03 A-O \$2,500.00—Apr 1 1923
Refunding Bonds
 4 1/2 '01 M-S \$2,500.00—Sept 2 1921

WINTON PLACE.
 Sewer-Construction Bonds.
 4 '03 J-J \$45,000.00—July 1 1933
 Street-Improvement Bonds.
 4 '03 J-J \$3,000.00—July 1 1933

KENNEDY HEIGHTS.
 Refunding Bonds.
 4 1/2 '03 --- \$5,000.00—Mar 2 1923
 4 1/2 '04 --- 2,500.00—Oct 1 1924
 4 1/2 '05 --- 2,500.00—Aug 15 1925
 Street-Repair Bonds.
 5 '03 --- \$1,500.00—July 1 1923
 5 '13 --- 6,000.00—Apr 25 1923
Water-Works.
 5 '03 --- \$11,000.00—Aug 15 1923
 INT. payable at Am. Exch. Nat. Bank, N. Y., and Third Nat. Bank, Cinc., the authorized agents of the Sinking Fund Trustees.

TOTAL DEBT, SINK. FUND, & C.
 Sept. 30 1916.
 Gen. bonds, other than
 Cinc. Southern Ry. \$52,447,483
 Assess. bonds, paid by
 special assessments. 1,864,459
 \$54,311,932
 Cinc. Sou. Ry. constr. \$14,932,000

Cinc. Sou. Ry. Terminal \$3,050,000
 Total Cinc. Sou. Ry.
 bonds \$17,942,000
 Other general bonds 52,447,483
 Assessment bonds 1,864,459
 Total bonds, all classes \$72,293,942
 Gen. bonds other than
 Cinc. Sou. Ry. & Water 37,919,953
 Sinking fund, available
 for all bonds other than
 water & railway (which
 are self-supporting and
 for which the sinking
 fund is—
 Water \$2,248,145
 Railway 1,903,778
 \$4,151,923 8,959,410

Net amount not self-supporting \$28,960,543
CITY PROPERTY.—The city owns the Cincinnati Southern RR. The rental received for the road was (under the old lease) \$1,000,000 till 1901 and then \$1,250,000 till 1908. 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 remaining 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 legislation under which the lease was extended 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 redemption of the bonds. Legislation has since been secured under which there have thus far been issued \$550,000 in bonds known as terminal facilities and permanent betterments bonds.

ASSESSED VALUATION, & C.—Assessed val. and tax rate have been as follows:

Years.	Assessed Val.	Tax p. Valuation, \$1,000
1916 (est.)	610,000,000	---
1915 (est.)	600,000,000	---
1914 (est.)	596,000,000	---
1913	---	15.62
1912	523,825,770	15.00
1911	500,990,000	14.30
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 assessment represents about full value.
 POPULATION.—In 1910 population (U. S. Census) was 353,591; in 1900, 325,902; in 1890, 296,908.

CINCINNATI SCHOOL DIST.
 4 '96 M-S \$250,000.00—Sept 1 1936
 (Subject to call after Sept 1 1906.)
 3 1/2 '85 M-S 42,500.00—Sept 1 1936
 (Subject to call after Sept 1 1906.)
 3 '00 A-O 130,000.00—Oct 1 1940
 (Subject to call after Oct 1 1910.)
 3 1/2 '02 A-O 33,500.00—Oct 1 1940
 (Subject to call after Apr 1 1912.)
 3 1/2 '05 M-N 100,000.00—May 1 1945
 3 1/2 '05 A-O 150,000.00—Oct 16 1945
 3 6/8 '08 J-D 250,000.00—June 25 1946
 4 '08 M-N 200,000.00—Nov 26 1946
 4 '08 A-O 250,000.00—Apr 13 1948
 4 '08 M-S 200,000.00—Sept 8 1948
 4 '09 M-S 300,000.00—Mar 30 1949
 4 '09 J-D 180,000.00—June 21 1949
 4 '10 M-S 250,000.00—Mar 21 1950
 4 '10 J-D 240,000.00—Dec 6 1950
 4 '11 A-O 300,000.00—Dec 4 1951
 4 '12 A-O 350,000.00—Oct 21 1952
 4 1/2 '14 F-A 100,000.00—Feb 9 1934
 4 1/2 '14 A-O 100,000.00—Apr 13 1934
 4 1/2 '15 M-S 200,000.00—Mar 8 1935
 4 1/2 '15 A-O 500,000.00—Oct 1945
 4 1/2 '16 A-O 600,000.00—1956
 (Subject to call after 1936.)

Oakley Bonds.
 4 '00 M-N \$10,000.00—Mar 14 1950
 4 1/2 '10 M-N 25,000.00—Nov 1 1950
 4 1/2 '12 A-O 5,000.00—Apr 1 1952
Kennedy Heights Bonds.
 4 '12 J-D \$50,000.00—June 19 1952
 4 '12 J-D 15,000.00—Dec 19 1952
 4 1/2 '13 M-S 1,250.00—Sept 10 1923

Hartwell Bonds.
 5 '09 A-O \$800.00—A-O '17-'19
 5 '08 J-D 1,000.00—Apr 1917-19
 5 '07 F-A 6,000.00—Oct 1 '17-'21
Pleasant Ridge Bonds.
 4 1/2 '09 J-J \$50,000.00—Jan 2 '19-'49
 4 1/2 '09 F-A 20,000.00—Aug 17 1929
College Hill Bonds.
 5 '03 A-O \$8,500.00—Apr 24 '17-'23
Sayler Park Bonds.
 4 '00 M-N \$2,500.00—May 1 '17-'20
Madisonville Bonds.
 4 '00 M-N \$35,000.00—May 11 1930
 4 '02 F-A 6,000.00—Feb 24 1932
 4 '03 J-D 2,500.00—Dec 29 1936
 4 '08 A-O 25,000.00—Oct 3 1938
 4 '08 M-S 100,000.00—Mar 35-'39
 4 '10 F-A 3,000.00—Aug 23 1940

Warsaw Bonds.
 5 '91 M-S \$4,000.00—Sept 15 '17-'20
South Bend Bonds.
 5 '09 M-N \$900.00—1917-1923
 5 '08 J-D 3,000.00—1917-1925
Bond Hill Bonds.
 6 '9 F-A \$4,000.00—Aug 1 1923
 6 '9 J-D 4,000.00—Dec 23 1923
Riverside Bonds.
 5 '95 M-S \$4,500.00—Mar 1 '17-'25
BOND, D.T. May 17 '16. \$5,188,050

Sinking fund \$420,331
 Assessed valuation 1915, 607,500,000
 School tax (per \$1,000) 1916—\$4.06
 Population in 1910—363,691
 INT. on Cincinnati and Madisonville bonds payable at Amer. Exch. Nat. Bank, N. Y., on all others at Fifth-Third Nat. Bank, Cincinnati.

CIRCLEVILLE CITY SCH. DIST.
 This district is in Pickaway Co.
 4 1/2 '16 M-S \$130,000.00—M-S '20-'44
 5 '16 M-S 5,500.00—M-S '17-'19
BONDED DEBT (---) (7)
 INT. payable at Circleville.

CLARK COUNTY.
 Springfield is the county seat.
 5 '14 A-O \$36,000.00—A-O '17-'28
 5 '14 A-O 24,000.00—A-O '17-'24
 Children's Home Bonds.
 5 '16 A-O \$10,000.00—A-O '19-'24
Infirmity Bonds.
 5 '16 A-O \$10,000.00—A-O '19-'24
Bridge Bonds.
 4 '9 M-S 2,570.00—M&S '17-'19
 4 '09 F-A 6,000.00—F&A '17-'22
 4 '08 J-D 6,000.00—J&D '17-'19
 5 '08 M-S 7,000.00—M&S '17-'19
 5 '08 J-J 2,000.00—J&J '15 '17-'18
 5 '08 J-J 2,500.00—J&J '15 '17-'19
 5 '16 J-J 41,000.00—July 1 1917
 (Due \$1,500 each 6 mos beg. July 1 1917.)

Flood Emergency Bonds.
 5 1/2 '13 J-D \$85,000.00—June 2 '17-'33
Funding Bonds.
 4 '05 M-S \$35,500.00—M&S '17-'25
Memorial Building Bonds
 4 '12 J-D \$230,000.00—J&D '17-'30
County Office Bldg. Bonds.
 5 '08 M-S \$18,000.00—M&S '17-'22
 GEN. B.D. DT. Oct 10 '16. \$517,000
 Sinking fund 61,943
 Assessed valuation 1916, 102,741,950
 County tax (per \$1,000) 1916—\$3.00
 Population in 1910—66,435
 INT. at County Treasurer's office.

CLEMONT COUNTY.
 Batavia is the county seat.
Flood Emergency Bonds.
 5 '13 J-D \$24,200.00—June 1 '17-'44
 5 '15 J-J 25,000.00—1918-1942
Refunding Bonds.
 5 '--- \$14,200.00—1917-1944
Highway Bonds.
 5 '14 M-S \$40,000.00—Mar '17-'24
 5 '16 J-D 100,000.00—June 1 '17-'26
Deficiency Bonds.
 5 '--- June \$21,875.00—June '17-'23

Toll-Pike Purchase.
 4 '09 Sept \$16,700.00—Sept 1 '17-'29
 4 '09 M-S 5,000.00—Mar 1 '17-'26
 4 '11 A-O 8,445.00—Oct 1 '17-'24
 4 '11 J-J 9,000.00—July 1 '25-'31
Experiment Farm Bonds.
 4 '--- \$6,000.00—Mar '17-'21
Bridge Bonds.
 4 '08 J-J \$2,500.00—Jan '17-'21
 4 '08 M-S 4,000.00—Mar 17-'18
 4 1/2 '13 J-J 9,000.00—1917-1934
 5 '15 J-D 20,000.00—1920-1939
 5 '15 10,000.00—1919-1929
BOND, DEBT April 1916 \$193,000
 Floating debt 12,000
 Sinking funds 21,723.81
 Assess. val. '15 (90% act) 26,000,000
 State & Co. tax (per \$1,000) '15 \$4.40
 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, Collinwood, Corlett, Newburgh, Nottingham and Euclid. Home rule charter adopted July 1 1913.

Bridge Bonds.
 4 '08 A-O \$90,000.00—Apr 1 1926
 4 '08 A-O 249,000.00—Oct 1 1926
 4 '08 J-D 100,000.00—Jan 1 1918
 4 '08 J-J 100,000.00—June 1 1918
 4 '08 J-J 175,000.00—Jan 1 1921
 4 '08 A-O 150,000.00—Apr 1 1920
 4 '08 M-S 20,00

CLEVELAND (Continued)—

Hospital Bonds.

4105 M-S \$100,000... Mch 1 1918
 4105 10A-O 12,000... Oct 1 1930
 4105 10A-O 250,000... Oct 1 1930
 4105 14 M-N 75,000... May 1 1944

Sewer District Bonds.

4105 A-S \$196,000... Oct 1 1920
 4105 J-D 480,000... June 1 1925
 4105 A-O 93,000... Oct 1 1917
 4105 A-O 26,000... Oct 1 1918
 4105 A-O 20,000... Apr 1 1919
 4105 M-S 220,000... Mch 1 1919
 4105 '06 A-O 58,000... Apr 1 1921
 4105 '09 A-O 139,000... Apr 1 1919
 4105 '10 A-O 95,000... Apr 1 1920
 4105 '13 A-O 655,000... Apr 1 1931
 4105 '14 M-S 170,000... Mar 1 1939

Sewer, General.

4105 A-O \$400,000... Apr 1 1927
 4105 '08 A-O 225,000... Apr 1 1928

Inter-City Sewer Bonds.

4105 A-O \$100,000... Apr 1 1920
 4105 A-O 500,000... Apr 1 1921
 4105 A-O 200,000... Oct 1 1921
 4105 J-D 500,000... June 1 1922
 4105 A-O 350,000... Oct 1 1926
 4105 '04 A-O 184,000... Oct 1 1927
 4105 A-O 290,000... Apr 1 1928
 4105 '11 A-O 500,000... Apr 1 1930
 4105 '11 A-O 300,000... Oct 1 1930
 4105 '14 M-S 200,000... Mar 1 1939
 4105 '14 F-A 200,000... Feb 1 1934
 4105 '15 A-O 460,000... Apr 1 17-'62

Water Works.

4105 M-S \$275,000... Mch 1 1921
 4105 A-O 500,000... Apr 1 1917
 4105 J-J 100,000... Jan 1 1918
 4105 A-O 200,000... Oct 1 1919
 4105 A-O 200,000... Apr 1 1920
 4105 A-O 400,000... Apr 1 1922
 4105 M-S 100,000... Sept 1 1922
 4105 J-D 300,000... June 1 1922
 4105 M-S 50,000... Sept 1 1924
 4105 M-S 425,000... Mch 1 1919
 4105 A-O 450,000... Apr 1 1925
 4105 A-O 200,000... Oct 1 1920
 4105 '06 A-O 175,000... Apr 1 1920
 4105 '08 A-O 350,000... Apr 1 1928
 4105 '13 A-O 200,000... Apr 1 1940
 4105 '10 A-O 800,000... Apr 1 1920
 4105 '11 J-D 400,000... June 1 1945
 4105 '14 M-S 2,500,000... Mar 1 1949
 4105 '14 A-O 960,000... Oct 1 17-'64
 4105 '15 J-D 1,920,000... Oct 1 17-'64
 4105 '15 J-D 490,000... Dec 1 17-'65
 4105 '16 J-D 460,000... June 1 21-'66

Fire Department.

4105 A-O \$147,000... Oct 1 1918
 4105 A-O 25,000... Apr 1 1920
 4105 M-S 205,000... Oct 1 1921
 4105 M-S 30,000... Mch 1 1919
 4105 10A-O 90,000... Oct 1 1930
 4105 '11 A-O 25,000... Apr 1 1931
 4105 '12 A-O 45,000... Apr 1 1942
 4105 '12 A-O 125,000... Oct 1 1947
 4105 '14 F-A 50,000... Feb 1 1935
 4105 '15 A-O 192,000... Apr 1 17-'65

Funded Debt.

4105 A-O \$100,000... Apr 1 1919
 4105 '08 A-O 225,000... Oct 1 1924
 4105 '10 A-O 127,000... Mch 1 1920
 4105 '11 M-N 100,000... Nov 1 1920
 4105 '12 A-O 222,000... Oct 1 1927
 4105 '16 M-S 278,000... Oct 1 17-'62
 4105 '16 M-S 100,000... Oct 1 17-'36

Grade Crossing Bonds.

4105 J-D \$50,000... June 1 1918
 4105 F-A 200,000... Feb 1 1919
 4105 '05 A-O 500,000... Apr 1 1930
 4105 '10 A-O 2,000,000... Oct 1 1940
 4105 '11 J-D 15,000... June 1 1931
 4105 '12 A-O 35,000... Apr 1 1942
 4105 '15 F-A 100,000... Feb 1 1935
 4105 '14 A-O 8,000... Oct 1 17-'24
 4105 '15 M-N 10,000... May 1 26-'35

Market House Bonds.

4105 A-O \$110,000... Oct 1 1923
 4105 J-D 50,000... June 1 1918
 4105 A-O 150,000... Apr 1 1928
 4105 10A-O 150,000... Oct 1 1940
 4105 '12 A-O 25,000... Apr 1 1942
 4105 '14 F-A 7,000... Feb 1 1932

Public Bath Bonds.

4105 A-O \$5,000... Apr 1 1919
 4105 '05 M-S 20,000... Mch 1 1917
 4105 '06 A-O 35,000... Apr 1 1929
 4105 '11 A-O 40,000... Oct 1 1936
 4105 '14 F-A 40,000... Feb 1 1932
 4105 '16 --- 30,000... Apr 1 1934

River and Harbor Bonds.

4105 A-O \$500,000... Oct 1 1926
 4105 A-O 250,000... Oct 1 1928
 4105 A-O 100,000... Oct 1 1910
 4105 A-O 200,000... Apr 1 1920
 4105 '04 A-O 150,000... Apr 1 1925
 4105 '12 A-O 25,000... Oct 1 1947
 4105 '12 J-D 200,000... Dec 1 1943
 4105 '14 F-A 600,000... Feb 1 1943
 4105 '15 F-A 600,000... Feb 1 1943

Electric Light Bonds.

4105 A-O \$500,000... Apr 1 1947
 4105 '13 A-O 200,000... Apr 1 1947
 4105 '13 A-O 500,000... Apr 1 1948
 4105 '14 M-S 800,000... Mar 1 1949
 4105 '14 J-D 460,000... Dec 1 17-'39
 4105 J-D 192,000... Dec 1 16-'39
 4105 '15 --- 75,000... Oct 1 17-'41

General Street Bonds.

4105 A-O \$16,000... Oct 1 1927
 4105 '06 A-O 7,000... Apr 1 1929
 4105 '11 M-N 80,000... May 1 1941
 4105 '12 A-O 500,000... Oct 1 1937
 4105 10A-O 288,000... Oct 1 1930
 4105 '12 A-O 450,000... Apr 1 1937
 4105 '14 M-S 200,000... Mar 1 1939
 4105 '14 F-A 350,000... Feb 1 1932
 4105 '14 F-A 700,000... Feb 1 1934
 4105 '14 J-D 32,000... Feb 1 1932
 4105 '15 F-A 312,000... June 1 1935
 4105 '15 F-A 340,000... Feb 1 17-'50
 4105 '16 M-S 16,000... Apr 1 17-'32
 4105 '16 M-S 275,000... Mar 1 17-'41
 4105 '16 M-S 225,000... Mar 1 17-'41
 4105 '16 M-S 608,000... Nov 1 17-'20
 4105 '16 F-A 70,000... Feb 1 18-'52
 4105 '16 M-N 303,000... Nov 1 17-'25

Giddings Brook Bonds.

4105 A-O \$50,000... Oct 1 1918

Dugway Brook Bonds.

4105 '11 J-D \$180,000... Dec 1 1947
 4105 '15 A-O 165,000... Oct 1 17-'49

City Hall Bonds.

4105 A-O \$700,000... Oct 1 1921

4105 10A-O \$200,000... Oct 1 1940
 4105 '11 M-N 30,000... May 1 1941
 4105 '11 J-J 1,100,000... July 1 1936
 4105 '14 F-A 900,000... Feb 1 1933
 4105 '14 A-O 425,000... Oct 1 1944
 4105 '15 --- 150,000... Oct 1 17-'46

Public Hall Improv. Bonds.

4105 '12 A-O \$175,000... Oct 1 1952
 4105 '16 M-N 1,500,000... May 1 1966

House of Correction Bonds.

4105 '06 A-O \$10,000... Apr 1 1920
 4105 '12 A-O 75,000... Apr 1 1942
 4105 '12 A-O 230,000... Oct 1 1947

Garbage Plant Bonds.

4105 M-S \$155,000... Sept 1 1923
 4105 '12 A-O 50,000... Oct 1 1952
 4105 '15 A-O 28,000... Apr 1 17-'30

City Farm School Bonds.

4105 '04 A-O \$15,000... Apr 1 1925
 4105 '05 M-S 20,000... Mch 1 1918
 4105 '06 A-O 25,000... Apr 1 1920
 4105 '11 M-N 8,000... May 1 1931
 4105 '11 A-O 35,000... Oct 1 1924
 4105 '12 A-O 25,000... Apr 1 1942

Infirmary Bonds.

4105 '06 A-O \$160,000... Apr 1 1920
 4105 '11 M-N 10,000... May 1 1931

East 66th St. Improvement.

4105 '14 F-A \$25,000... Feb 1 1935

Central Viaduct Repair.

4105 '14 F-A \$110,000... Apr 1 1935

Infirmary & Hospital Bonds.

4105 '12 A-O \$175,000... Oct 1 1947
 4105 '12 A-O 725,000... Apr 1 1942
 4105 '14 F-A 200,000... Feb 1 1932

Street Improvements.

Bonds.	Notes.	Maturity.
785,500	\$15,251	1917
469,500	6,065	1918
229,500	3,673	1919
3,500	963	1920
3,000	-----	1921
4,000	-----	1922

DEBT OF ANNEXED VILLAGES, NEWBURGH.

Street Improvement.

4105 '05 \$107,286... 1917-1922

General Sewer.

4105 --- \$53,000... Apr 1 1932

General Sewer.

4105 --- \$50,000... Sept 1 '25
 Buckeye Rd 4 1/2 --- 3,440... Oct 17-'20
 Union Ave 4 1/2 --- 8,480... Oct 1917
 Brett Ave 5 1/2 --- 743.50... Oct 1917
 E. 130th St 5 1/2 --- 100... Oct 1917

NOTTINGHAM.

Water Special.

4105 --- \$5,000... July 1 17-'20
 4105 --- 4,000... July 1 17-'20
 4105 --- 6,320... Nov 1 17-'20
 4105 --- 26,000... Nov 1 17-'22

Water General.

4105 --- \$17,000... July 1 17-'22

Town Hall.

4105 --- \$5,000... Nov 1 17-'21

Sackett Ave. Sewer.

4105 --- \$2,500... July 1 17-'21

Park Rd. Sunset Dr. & Forest Ave. Sewer.

4105 --- \$1438... June 1 17-'22

General Paving.

4105 --- \$2,500... May 1 17-'21

Sackett Ave. Paving.

4105 --- \$12,000... Nov 1 17-'22

CORLETT.

4105 --- \$44,000... Apr 15 1926

Water.

4105 --- 4,000... June 1 1928
 4105 --- 3,000... Apr 1 1928
 4105 --- 8,000... June 1 1928

Sewer 5s

4105 --- 28,824.70... Apr 1 17-'19

COLLINGSWOOD.

Water.

4105 --- \$60,000... June 1 1925
 4105 --- 40,000... Apr 1 1928
 4105 --- 30,000... Apr 1 1928
 4105 --- 6,000... Dec 1 1928

Elec Lt. 4 1/2s

4105 --- 18,000... Jan 1 1925

Bridge 5s

4105 --- 1,000... Apr 1 17-'27

Grade 4s

4105 --- 27,000... July 1 1928
 4105 --- 25,000... July 1 1917
 4105 --- 4,000... Oct 1 1917
 4105 --- 7,500... June 1 1919
 4105 --- 46,688... 1917-1920

Sewer 5s

4105 --- 5,500... Oct 1 1917

Library 4 1/2s

4105 --- 8,500... May 1 1928

GLENVILLE.

Fire 4 1/2s

4105 --- \$10,000... Apr 1 1917

Light 4 1/2s

4105 --- 10,000... Apr 1 1917

Sewer 4 1/2s

4105 --- 80,000... Apr 1 1917

Water 4 1/2s

4105 --- 20,000... Apr 1 1917

Water 5s

4105 --- 21,000... Oct 1 1919

St. Impt. 5 1/2s

4105 --- 20,000... 1917-1921

SOUTH BROOKLYN.

EL Light 5s

4105 --- 30,000... Mch 1 1922

Sewer 5s

4105 --- 60,000... July 1 1922

Sewer 5s

4105 --- 20,000... May 1 21-'26

Water 5s

4105 --- 25,000... Oct 1 1924

EUCLID.

General Road Improvement.

4105 '05 \$1,200.44... Oct 17-'18

Street Improvement.

4105 '05 \$42,195.90... Oct 17-'27

INT. at Am. Exch. Nat. Bk. N.Y.

Sept 11 1916.

TOT. BD. DT. Sept 11 '16 \$58,830,874

Bonds sold to sinking funds, but not delivered. 170,000

Street Impt. notes (assess.) 120,427

TOT. DEBT Sept 11 '16 59,121,301

Street Impt. bds. (incl.) 12,637,347

Water debt (included) 12,637,347

Sinking funds 4,197,742

Total assess'd val. Dec 1 '15 891,331,905

(Assessment about 90% act. val.)

Tax rate (per \$1,000) 1915 --- \$15.30

POPULATION—In 1914 (police census), 668,803; 1910 (U. S. Census) was 560,663; in 1900, 381,768.

4105 '16 F-A \$200,000... (Due \$500,000 Aug. 1 '26-'31-'36 & 41 Nottingham Bonds (Annexed Jan. 14 1913).)

4105 J-J \$40,000... Jan 2 17-'36
 4105 A-O 1,800,000... Oct 2 17-'19

Glenville Bds. (Annexed July '05.)

4105 A-O \$2,000... Oct 1 1917
 4105 M-S 41,000... Sept 1 17-'36

Collinwood Bonds (Annexed).

4105 M-S \$3,000... Sept 1 17-'19
 4105 A-O 6,000... Oct 1 17-'22
 4105 A-O 60,000... Oct 1 17-'36
 4105 A-O 69,000... Oct 1 17-'39

South Brooklyn (Annexed 1906.)

4105 A-O \$12,000... Oct 1 17-'28
 4105 J-J 4,000... July 1 17-'20

TOT. DEBT Apr 20 '16 \$7,909,000

Sinking fund Cash 65,440

Apr 20, 1916 Security 860,769

Assessed valuation 1915 898,204,300

School tax (per \$1,000) 1915 \$4.3363

INTEREST on coupon 4s and 4 1/2s at Amer. Exch. Nat. Bank, N. Y., on coupon 6s at Chemical Nat. Bank, N. Y., on Glenville coupons at Gardfield 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 \$42,000 Nottingham bonds at Cleve. Tr. Co.; on \$2,000 at Nottingham Sav. & Bldg. Co.

CLEVELAND HEIGHTS.

This village is in Cuyahoga Co. Inc. May 3 1903. Pop'n 1910, 2,955.

Water-Works Bonds.

4105 '05 \$40,000... 1917-1923
 4105 '14 A-O 6,000... Oct 1 17-'22
 4105 '15 A-O 4,000... Oct 1 19-'25

Sewer-Construction Bonds.

4105 '15 A-O \$6,000... Oct 1 20-'25

Highway Bonds.

4105 '14 A-O 6,800... Oct 1 17-'22
 4105 '15 A-O 14,000... Oct 1 beg. '16

Street Bonds (General).

4105 '05 \$91,511... 1912-1920

Park, Bldg. & Playgnds. Bds.

4105 '15 A-O \$100,000...
 TOT. BD. DT. Nov 1916 \$1,325,357

Assess. val. 15 (abt. act.) \$27,245,025

Tax rate (per \$1,000) 1916 --- \$10.60

CLEVELAND HTS. SCH. DIST.

4105 '09 A-O \$25,000... Oct 1 20-'32
 4105 10 A-O 14,000... 1917-1930
 4105 '01 A-O 7,000... Oct 1 17-'23
 4105 '05 A-O 24,000... Oct 1 17-'29
 4105 '11 A-O 5,000... 1925-1929
 4105 '11 A-O 7,000... Oct 1 20-'26
 4105 A-O 15,000... Oct 1 17-'19

180,000... Oct 1 20-'37

4105 '15 A-O 7,000... Oct 1 1917
 4105 '15 A-O 7,000... Oct 1 1918
 4105 '15 A-O 7,000... Oct 1 1919
 4105 '15 A-O 7,000... Oct 1 1920
 4105 '15 A-O 7,000... Oct 1 1921
 4105 '15 A-O 7,000... Oct 1 1922
 4105 '15 A-O 7,000... Oct 1 1923
 4105 '15 A-O 7,000... Oct 1 1924
 4105 '15 A-O 7,000... Oct 1 1925
 4105 '15 A-O 7,000... Oct 1 1926
 4105 '15 A-O 7,000... Oct 1 1927
 4105 '15 A-O 7,000... Oct 1 1928
 4105 '15 A-O 7,000... Oct 1 1929
 4105 '15 A-O 7,000... Oct 1 1930
 4105 '15 A-O 7,000... Oct 1 1931
 4105 '15 A-O 7,000... Oct 1 1932
 4105 '15 A-O 7,000... Oct 1 1933
 4105 '15 A-O 7,000... Oct 1 1934
 4105 '15 A-O 7,000... Oct 1 1935
 4105 '15 A-O 7,000... Oct 1 1936
 4105 '15 A-O 7,000... Oct 1 1937
 4105 '15 A-O 7,000... Oct 1 1938
 4105 '15 A-O 7,000... Oct 1 1939
 4105 '15 A-O 7,000... Oct 1 1940
 4105 '15 A-O 7,000... Oct 1 1941
 4105 '15 A-O 7,000... Oct 1 1942
 4105 '15 A-O 7,000... Oct 1 1943
 4105 '15 A-O 7,000... Oct 1 1944
 4105 '15 A-O 7,000... Oct 1 1945
 4105 '15 A-O 7,000... Oct 1 1946
 4105 '15 A-O 7,000... Oct 1 1947
 4105 '15 A-O 7,000... Oct 1 1948
 4105 '15 A-O 7,000... Oct 1 1949
 4105 '15 A-O 7,000... Oct 1 1950
 4105 '15 A-O 7,000... Oct 1 1951
 4105 '15 A-O 7,000... Oct 1 1952
 4105 '15 A-O 7,000... Oct 1 1953
 4105 '15 A-O 7,000... Oct 1 1954
 4105 '15 A-O 7,000... Oct 1 1955
 4105 '15 A-O 7,000... Oct 1 1956
 4105 '15 A-O 7,000... Oct 1 1957
 4105 '15 A-O 7,000... Oct 1 1958
 4105 '15 A-O 7,000... Oct 1 1959
 4105 '15 A-O 7,000... Oct 1 1960
 4105 '15 A-O 7,000... Oct 1 1961
 4105 '15 A-O 7,000... Oct 1 1962
 4105 '15 A-O 7,000... Oct 1 1963
 4105 '15 A-O 7,000... Oct 1 1964
 4105 '15 A-O 7,000... Oct 1 1965
 4105 '15 A-O 7,000... Oct 1 1966
 4105 '15 A-O 7,000... Oct 1 1967
 4105 '15 A-O 7,000... Oct 1 1968
 4105 '15 A-O 7,000... Oct 1 1969
 4105 '15 A-O 7,000... Oct 1 1970
 4105 '15 A-O 7,000... Oct 1 1971
 4105 '15 A-O 7,000... Oct 1 1972
 4105 '15 A-O 7,000... Oct 1 1973
 4105 '15 A-O 7,000... Oct 1 1974
 4105 '15 A-O 7,000... Oct 1 1975
 4105 '15 A-O 7,000... Oct 1 1976
 4105 '15 A-O 7,000... Oct 1 1977
 4105 '15 A-O 7,000... Oct 1 1978
 4105 '15 A-O 7,000... Oct 1 1979
 4105 '15 A-O 7,000... Oct 1 1980
 4105 '15 A-O 7,000... Oct 1 1981
 4105 '15 A-O 7,000... Oct 1 1982
 4105 '15 A-O 7,000... Oct 1 1983
 4105 '15 A-O 7,000... Oct 1 1984
 4105 '15 A-O 7,000... Oct 1 1985
 4105 '15 A-O 7,000... Oct 1 1986
 4105 '15 A-O 7,000... Oct 1 1987
 4105 '15 A-O 7,000... Oct 1 1988
 4105 '15 A-O 7,000... Oct 1 1989
 4105 '15 A-O 7,000... Oct 1 1990
 4105 '15 A-O 7,000... Oct 1 1991
 4105 '15 A-O 7,000... Oct 1 1992
 4105 '15 A-O 7,000... Oct 1 1993
 4105 '15 A-O 7,000... Oct 1 1994
 4105 '15 A-O 7,000... Oct 1 1995
 4105 '15 A-O 7,000... Oct 1 1996
 4105 '15 A-O 7,000... Oct 1 1997
 4105 '15 A-O 7,000... Oct 1 1998
 4105 '15 A-O 7,000... Oct 1 1999
 4105 '15 A-O 7,000... Oct 1 2000

4105 '07 M-S 1,200... Sept 1 1927
 4105 '08 A-O 5,000... Apr 1 1919
 4105 '08 A-O 5,000... Oct 1 1928
 4105 '09 A-O 1,500... Apr 1 1919
 4105 '09 M-S 5,000... Sept 1 1920
 4105 '09 A-O 9,000... Oct 1 1939
 4105 '10 M-S 8,000... Sept 1 1930
 4105 '11 M-S 30,000... Sept 1 1921
 4105 '12 M-S 4,000... Sept 1 1932
 4105 '13 M-S 6,000... Sept 1 23-'34
 4105 '13 M-S 5,000... Sept 1 1932
 4105 '14 --- 4,500... Sept 1 1934
 4105 '14 --- 20,000... Mar 1 1944
 4105 '14 --- 4,500... Mar 1 1919
 4105 '15 --- 6,000... Apr 1 1934
 4105 '15 --- 35,000... Mar 1 1945
 4105 '15 --- 2,000... Sept 1 1919
 4105 '15-16 --- 60,000... Mar 1 26-'27
 4105 '16 --- 25,000... Sept 1 1918
 4105 '16 --- 66,000... Sept 1 26-'27

Refunding Sewer Bonds.

4105 '11 A-O \$300,000... Apr 1 1930
 4105 '11 J-J 200,000... Jan 1 1931

Viaduct Bonds.

4105 '03 M-S \$15,000... Mar 1 1923
 4105 '12 M-S 10,000...

DAYTON (Concluded)—

Assessm't Bds.—Paving 5s & 6s.

Year	Amount
1917	\$1,510,192
1918	99,750,192
1919	80,250,192
1920	77,350,192
1921	78,800,192

Assessm't Bonds—Sewer 4s & 5s.

Year	Amount
1917	\$32,665,192
1918	26,000,192
1919	18,700,192
1920	12,700,192

Assess't Bds.—Other 4 1/2s, 5s, 6s.

Year	Amount
1917	\$24,680,191
1918	23,250,192
1919	18,700,192
1920	12,700,192

GEN. BDS. Oct 1 1915—\$6,889,230

Assessment debt (add'l) 907,745

TOTAL DEBT Oct 1 1916 7,797,025

Sinking fund 423,465

NET DEBT Oct 1 1916 7,373,560

Population in 1900 85,333

Population in 1910 116,577

ASSESSED VALUATION.

Years—	Assessed Valuation.	Tax per \$100.
1915-16	\$171,481,890	\$13.40
1914	166,831,200	13.50
1913	153,774,660	14.40
1912	150,005,610	12.80
1911	143,230,810	13.60
1910	62,631,280	29.60
1905	51,010,380	28.20
1899	42,565,200	25.60

* Assessment for 1911, 1912, 1913 1914 and 1915 about actual value.

INTEREST is payable at the National Park Bank, New York.

DAYTON SCHOOL DISTRICT.

Refund. & Deficiency Bonds.

J-J \$40,000, July 1 '17-'21

School Bonds.

4s	M-N \$50,000	May 1 1918
4s	M-S 36,000	Feb 1 1919
4s	M-S 50,000	Feb 1 1920
4s	A-O 30,000	Apr 1 1917
	60,000	Apr 1 1922
4s	J-D 200,000	Dec 19 '23-'30
5s	A-O 120,000	Apr 16 '21-'33
5s	J-D 200,000	June 1 '31-'38
4 1/2s	F-A 50,000	Feb 3 '24-'28
	280,000	Feb 3 '30-'45

BOND. DEBT Sept 1 '16 \$1,116,000

Sinking fund (investm'ts) 75,000

Assess. val. 1916 177,673,000

(Assessment about full value.)

School tax (per \$1,000) 1916 \$3.849

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 \$7,000 1917-1923

Sewer Bonds.

5s '09 \$5,000

5s '15 M-N 3,500, Mar 1 '20-'26

Water Plant Purchase Bonds.

4 1/2s '16 M-N \$125,000, Nov 1 '21-'25

Refunding Bonds.

5s	'07 M-S	\$20,000	2,000	yearly
4s	'08 M-S	17,000	2,000	yearly
4s	'09 M-S	17,000	2,000	yearly
4s	'10 M-S	18,000	2,000	yearly
4s	'11 M-S	16,000	2,000	yearly
4s	'12 M-S	9,500	1,000	yearly
4s	'13 M-S	58,000	1,000	yearly
4s	'14 M-S	50,000	1,000	yearly
4s	'15 M-S	7,000	\$2,000	yearly
5s	'08	64,500		
5s	'15 F-A	13,950	\$1,500	yearly

Funding Bonds.

4 1/2s '16 M-S \$31,295, beg. Mar '17

Street Bonds.

5s '08 16,500

5s '09 69,400

5s '15 F-A 8,500, Mar 1 1917

TOT. BD. DT. Oct 12 '10 \$511,245

Sinking fund 10,000

Assessed valuation 1916 8,250,000

Tax rate (per \$1,000) 1915 \$2.75

Population in 1910 3,337

INT. payable at the City Auditor's office.

DEFIANCE COUNTY.

Defiance is the county seat.

Road Bonds.

5s '14 M-S \$1,000, Sept 1 1923

Ditch Bonds.

5s '14 M-S \$1,500, Mar 1 1917

Building Bonds.

4s '12 J-M \$11,000 1917-1927

Bridge Bonds.

4s	M-S	\$48,000	Sept 1 1922
5s	'13 M-S	65,000	Sept 1 '27-'29

BOND. DEBT July 1915 \$310,000

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.

General Street Bonds.

5s	'07	715	Sept 1 1917
5s	'08	5,200	Mar 1 1918
5s	'09	5,000	Mar 1 1919
5s	'10	6,000	Mar 1 1920
5s	'11	2,300	Sept 1 1919
5s	'12	2,520	Sept 1 1920
5s	'13	1,750	Sept 1 1921
5s	'14	1,400	Mar 1 1921
5s	'15	1,500	Mar 1 1921
5s	'16	3,240	Mar 1 1923
5s	'17	1,200	Mar 1 1918
5s	'18	8,000	Mar 1 1924
5s	'19	900	Mar 1 1917
5s	'20	9,000	Mar 1 1923
5s	'21	4,000	Sept 1 1922
5s	'22	1,600	Sept 1 1918
5s	'23	4,400	Sept 1 1924
5s	'24	2,000	Mar 1 1918

Sewer Bonds.

5s	'07	\$450	Mar 1 1917
5s	'10	300	Apr 1 1917
5s	'12	280	Mar 1 1920
5s	'11	360	Sept 1 1920
5s	'13	800	Sept 1 1918
5s	'14	300	Mar 1 1926

Court-House Driveway.

5s '07 \$1,200, Sept 1 1917

Refunding Bonds.

5s	'07	\$4,000	Mar 1 1918
5s	'09	5,500	Sept 1 1919
5s	'10	5,000	Mar 1 1920
5s	'12	12,000	Mar 1 1927

Judgment Bonds.

5s	'12	\$8,891.81	Mar 1 1924
5s	'12	5,238.42	Mar 1 1925
5s	'12	8,220.10	Mar 1 1923
5s	'13	5,317.65	Sept 1 1924
5s	'14	9,300	Mar 1 1917

Fire Bonds.

4 1/2s '12 \$8,000, Dec 1 1923

Flood-Emergency.

5s	'09	\$5,500	Sept 1 1923
5s	'13	1,200	Sept 1 1918

Funding Bonds.

5s '14 \$8,650, Sept 1 1924

Sub-Fire Station Bonds.

5s '07 J-J \$1,000, July 1 1917

GEN. BD. DT. Dec 31 '14 \$161,149

Assessment debt (add'l) 211,655

Cash on hand 2,215

Assessed valuation 1914 9,752,000

Total tax (per \$1,000) 1914 \$16.90

INT. payable at Delaware Nat. Bank (sinking fund depository).

DELAWARE SCHOOL DIST.

5s		\$15,000	Mar 1924
5s		10,500	Mar 1927
4 1/2s		21,000	Sept 1930
4 1/2s	'12 M-S	\$21,000	Mar 1 '17-'37
		10,500	Sept 1 '17-'37
5s	'14 M-S	1,500	Sept 1 '17-'19

BOND. DEBT Nov 15 '16 \$80,000

Assess. val. '15 (abt. act.) 9,994,420

School tax (per \$1,000) 1915 \$4.10

INT. at Deposit Bank Co., Delaware.

DELAWARE COUNTY.

Delaware is the county seat.

County incorporated in 1808.

Flood-Emergency Bonds.

5s	'13 M-S	\$891,000	M&S '17-'23
5s	'14 M-S	80,000	M-S '17-'24
5s	'15 M-S	32,000	Sept 1 '17-'24
		36,000	Mar 1 '17-'25

Road Bonds (Assessment).

4s-1 1/2s \$410,544, Up to 1920

Ditch Bonds (Assessment).

4s-1 1/2s \$74,649, Up to 1918

Funding Bonds.

4 1/2s	'12 M-S	\$6,900	Mar 1 '17-'22
5s	'14 M-S	17,600	M&S '17-'24

TOT. BD. DT. Oct 31 '16 \$594,906

Assessed valuation 1915 43,582,710

Tax rate (per \$1,000) 1915 \$3.96

Population in 1910 27,182

INTEREST at Treasurer's office.

DELPHOS.

This city is in Allen County.

Water-Works Bonds.

5s		\$18,000	Mar 1 1921
5s		10,000	May 1 1926
5s		5,000	Oct 1 1920
5s		4,500	Apr 1 1922

Sewer Bonds.

5s		\$10,000	Sept 1 1921
5s	'15 A-O	12,387.96	Apr 1 1922
5s	'15 A-O	2,012.28	Apr 1 1926

Street Bonds (City's Portion).

5s		\$13,000	Dec 1 1920
5s		2,000	Sept 1 1918
5s	'14 J-D	13,044.43	June 1 '17-'21

(See V. 99, p. 360, for maturity.)

Refunding Bonds.

4 1/2s		\$20,000	Nov 15 1929
5s		10,000	July 1 1923
5s		17,000	July 1 1925

TOT. BD. DT. Oct 1916 \$136,945

Assessed valuation 1915 5,750,610

Tax rate (per \$1,000) 1916 \$14.40

Population in 1910 6,038

DELPHOS SCHOOL DISTRICT.

This district is in Allen and Van Wert Counties.

4 1/2s	'10 M-S	\$79,750	Apr 1 '17-'45
4 1/2s	'12 M-S	24,000	Mar 20 '17-'45

BOND. DEBT Nov 6 '16 \$117,000

Assessed valuation 1916 6,180,650

Actual value (est.) 10,500,000

School tax (per \$1,000) 1916 \$5.60

INT. at Fourth Nat. Bank, N. Y.

DOVER.

This city is in Tuscarawas County.

Water Works Impt. Bonds.

4 1/2s '16 M-S \$80,000, A&O 1 '20-'41

GEN. BD. DT. Jan 1 '16 \$179,050

Special assessment debt Jan 1 1916 170,810

Sinking fund 65,814

Assessed val. 1915 8,987,680

Population in 1910 6,621

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.

4s	'08 M-N	\$20,000	May 1 1918
4s	'09 M-N	50,000	May 1 1925
4s	'07 M-N	23,000	Nov 1 1927
4s	'08 M-N	15,500	Nov 1 1928
4 1/2s	'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

Sink. Fund Deficiency Bonds.

4 1/2s '16 M-S \$35,000, Sept 1 1926

Shaw Brook Impt. Bonds.

4 1/2s '16 M-S \$19,500, Sept 1 '18-'26

Paving Bonds.

5s	M-N	\$7,700	May 1 1918
4 1/2s	M-N	3,551.91	Nov 20 '23
4 1/2s	M-N	7,300	M&N '20-'27
4 1/2s	'13 A-O	11,500	Apr 1 1923
4 1/2s	'13 A-O	12,500	Apr 1 1923
5s	M-S	1,800	Apr 1 1923

Highway-Improvement Bonds.

4 1/2s	A-O	\$5,000	Apr 1 1923
4 1/2s	A-O	55,000	Oct 1 1935

Public-Bldg. & Repair Bonds.

4 1/2s 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

Fire Department Bonds.

5s '16 J-D \$15,000

(83,000 June 1 '18-'20, '22, '24 & '26)

Playground & Park Bonds.

5s '16 J-J \$11,000, Apr 1 1923

4 1/2s '16 J-J 15,000, July 1 '18-'29

Sewer & Street (City's Portion).

4s '12 M-N \$13,800, May 1 1922

4s M-N 7,300, Nov 1 1922

Sewer Bonds.

4s	'08 M-N	\$100,000	May 1 1923
4s	'01 M-N	20,000	May 1 1921
4s	'09 M-N	5,500	May 1 1929
4 1/2s	'11 M-N	18,500	Nov 1 1921
4 1/2s	'10 A-O	95,000	Feb 21 1921

Municipal Site Bonds.

4s M-N \$10,000, Nov 1 1922

Fire Department Bonds.

4 1/2s '10 M-N \$10,000, Nov 1 '21-'30

5s J-D 16,000, Dec 1 '17-'24

5s 9,000, Dec 1 1925

5s 20,000, Oct 1 '17-'20

Fire & Police-Signal Apparatus.

4 1/2s '10 M-N \$10,000, May 1 '21-'40

Lighting Bonds.

4s '08 M-N \$5,000, May 1 1918

GEN. BD. DT. Apr 13 '16 \$700,277

Assessment debt (add'l) 448,655

TOT. DEBT May 17 '15 1,148,932

Sinking funds 114,903

Assessed valuation 1915 26,428,140

Population in 1915 33,320,640

Tax rate (per \$1,000) 1915 \$13.50

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.

This city is in Cuyahoga County.

Street-Improvement Bonds.

4 1/2s	'04 J-D	\$115,000	Dec 15 1934
4 1/2s	'07 M-S	50,000	Sept 19 1927
4 1/2s	'08 M-N	9,000	Nov 21 1928
4 1/2s	'09 J-J	100,000	Jan 17 1930
4s	'12 A-O	18,000	Oct 1 1931
4s	'12 A-O	15,000	Oct 1 1932
4 1/2s	J-D	150,000	Dec 16 1932
5s	'14 A-O	38,000	Oct 4 1934
5s	'15 J-J	150,000	July 12 1925
5s	'15 J-J	150,000	July 1935

BOND. DEBT Apr 1 1916 \$794,000

Sinking fund 46,478

Assess. val. '15 (abt. act.) 31,689,240

Population in 1915 (est.) 15,463

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	\$16,000	1917-1932
5s		3,000	\$1,000 yearly
5s		2,822.51	\$1,000 yearly
5s		19,000	Sept 1 '17-'25
5s		3,000	Apr 1 '17-'18
5s		1,948	1917-1918
5s	'11 M-S	29,406	Sept 19-'33
5s	'14 F-A	5,581.75	Feb 1 '20-'22
5s	'14 F-A	8,285	Apr 1 '17-'20
5s	'14 M-S	4,000	Sept 1 '17-'20
5s	'15 M-N	3,500	May 1 '17-'23
5s	'15 M-N	2,800	May 1 '17-'23
5s	'16 M-N	52,000	beg. May 1 '18

Municipal Bldg. Bonds.

5s '16 ann \$5,415, Aug 1 '18-'29

City Hall Bonds.

5s '16 Oct \$59,000, Oct 1 '21-'30

5s 441,000, May 1 '17-'38

Market House Bonds.

5s '15 M-S \$40,000, Sept 1 '20-'27

Funding Bonds.

4 1/2s	F-A	\$92,250	Aug 17 1933
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(Subject to call after Aug. 17 1913.)

Playground Bonds.

5s '15 M-N \$5,000, Oct 1 '17-'21

5s '16 ann 2,000, May 1 '17-'20

Wharf-Construction Bonds.

4s '14 Jan \$7,500, Jan 1 '17-'21

Water Bonds.

4s	M-N	\$24,000	May 24 1937
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(Subject to call after May 24 1917.)

5s J-D \$18,500, June 1 1923

4s 105,000, July 1 '20-'40

5s '15 J-J 200,000, July 1 '24-'43

Sewer Bonds.

5s	'13	\$1,252	Sept 15 1919
5s	'13	2,000	Sept 1 '17-'18
5s		1,2	

EUCLID VII. SCH. DIST. (Concl.)
 BOND. DEBT Apr 1 1916. \$111,000
 Sinking fund. 12,844
 Assess. val. '15 (90% act.) 5,420,690
 School tax (per \$1,000) 1915. \$5.60
 Population in 1915 (est.) 2,500
 INTEREST at Treasurer's office.

FAIRPORT SCHOOL DISTRICT.
 This district (P. O. Fairport Harbor) is in Lake County.
 4 1/2 M-S \$15,000. Sep 12 '17-'46
 30,000. Mar 12 '18-'47
 4 1/2 M-S 15,000. 1917-1947
 4 1/2 M-S 1,000. 1917-1947
 4 1/2 M-S 1,000. J&D 1917
Refunding Bonds.
 5 1/2 F-A \$4,000. A&F 12-23-'27
 5 1/2 F-A 24,000. A&F 12-27-'31
 BOND. DEBT May 28 '16. \$69,000
 Assessed valuation 1915. 2,400,000
 (Assessment about 1/2 actual val.)
 School tax (per \$1,000) 1915. \$5.40
 Population in 1916 (est.) 3,400
 INT. at Painesville Nat. Bank; others at Cleveland Tr. Co., Painesv.

FINDLAY.
 This city is in Hancock County.
Refunding Bonds.
 4 1/2 M-S 38,000. M-S 17-'20
 4 1/2 M-S 110,000. Jan 1 '17-'38
City-Hall Bonds.
 3 1/2 M-S \$13,000. Sept 17-'21
 (\$2,000 in even years; \$3,000 in odd.)
Park Bonds.
 4 1/2 A-O \$5,000. 1920
Water Bonds.
 6 1/2 --- \$38,500. Aug 1922
 5 1/2 --- 20,000. Apr 1 1919
 6 1/2 A-O 25,000. Oct 1 1921
 4 1/2 J-D 77,760. J-D 17-'28
 TOT. BD. DT. Aug 1916. \$713,035
 Water debt (included) 283,000
 Sinking funds. 13,817
 Tax valuation 49,360,540
 Actual value (estimated) 60,000,000
 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.
 6 1/2 A-O \$10,000. Apr 11 1920
 5 1/2 F-A 10,000. Feb 1 '21-'25
 3 1/2 M-S 18,375. Aug 17 '17-'23
 4 1/2 M-S 14,000. May 1 '17-'30
 4 1/2 A-O 11,000. Oct 15 '17-'27
 4 1/2 F-A 7,500. Aug 10 '17-'19
 5 1/2 F-A 4,000. Aug. 31 '21-'24
 5 1/2 J-J 275,000. July 1 '17-'27
 (See V. 99, p. 1849, for maturity.)
Refunding Bonds.
 4 1/2 M-S \$9,000. Apr 11 '17-'25
 4 1/2 M-S 6,000. July 15 '17-'22
 4 1/2 J-J 9,000. Oct 1917-1925
 (For maturity see V. 90, p. 460)
 4 1/2 M-S 10,000. Apr. '22-'29
 4 1/2 J-D 5,500. 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 s payable at Treasurer's office; on all other bonds at Chase Nat. Bk. N. Y. City.

FOSTORIA.
 This city is in Hancock and Seneca counties, Incorporated Mch. 1888.
Refunding Street Bonds.
 4 1/2 M-S \$51,803c. Mar '18-'25
 4 1/2 M-S 9,867c. Mar '18-'23
Refunding Sewer Bonds.
 6 1/2 M-S \$10,400c. Sept '17-'20
 4 1/2 M-S 109,000c. Sept '23-'25
 4 1/2 M-S 8,000c. Mar 1 1925
 4 1/2 M-S 40,000c. March 1923
Refunding Water Bonds.
 4 1/2 M-S \$815,000. July 15 1924
 4 1/2 M-S 43,000c. July 15 1924
Water Works Bonds.
 5 1/2 M-S \$13,100. M-S 17-'24
 5 1/2 M-S \$34,500. Sept 1 '17-'39
 (36,000. Mar 1 '17-'40)
Refunding Sewage-Disposal.
 4 1/2 M-S \$3,000c. Sept 1922
 4 1/2 M-S 5,000c. Sept 1922
Sewage-Disposal Bonds.
 6 1/2 M-S \$9,700c. Sept '17-'26
 5 1/2 M-S 20,000. 1923
Street Bonds.
 4 1/2 M-S \$3,800c. Sept '17-'18
 4 1/2 M-S 4,900c. M&S 1 1917
 4 1/2 M-S 3,332. Mar 1 '17-'18
 4 1/2 M-S 4,415. M&S 17-'20
 4 1/2 J-D 1,500. June 1 '17-'19
 4 1/2 F-A 4,700c. F&A 17-'21
 4 1/2 M-S 12,000. M&S 17-'22
 5 1/2 M-S 4,704. Mar 1 '17-'23
 5 1/2 M-S 7,200. M-S 17-'25
 GEN. BD. DT. July 21 '15 \$412,063
 Assessment debt (add'l.) 173,480
 Water debt (additional) 193,000
 TOTAL DEBT July 21 '15 779,063
 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.
 4 1/2 M-S \$41,000. M&S 17-'26
 5 1/2 20,000. Sept 1 1935
 5 1/2 M-S 149,000. 1917-1945
 (See V. 100, p. 656, for maturity)
 TOTAL DEBT June 22 '15 \$215,000
 Assessed valuation 1914. 10,300,770
 Actual value (est.) 35,000,000
 School property. 340,000
 Tax rate (per \$1,000) 1914. \$10.40
 Population in 1915 (est.) 11,000
 INT. at Chase Nat. Bank, N. Y.

FRANKLIN COUNTY.
 County seat is Columbus.
Flood Emergency Bonds.
 5 1/2 M-S \$360,000. Mar 1 '20-'28
 45,500. Mar 1 1929
Funding Bonds.
 5 1/2 M-S \$80,000. Mar 1 '18-'19
 Memorial Building Bonds.
 4 1/2 M-S \$120,000. Mar 1 '17-'28

Refunding Bonds.
 5 1/2 F-A \$80,000. Feb 1 '17-'18
 15,000c. Feb 1 1919
 4 1/2 J-J 112,000. July 1 '17-'23
Tuberculosis-Hospital Bonds.
 4 1/2 M-N \$32,000. May 1 '17-'20
 4 1/2 J-D 27,400. Dec 1 '21-'26
Infirmary Maintenance Bonds.
 5 1/2 M-N \$29,000. May 1 '17-'18
 20,000. May 1 1919
Bridge Bonds.
 4 1/2 A-O \$18,000. Apr 1 '17-'19
 5 1/2 12,000. 1917-1918
 4 1/2 A-O 30,000. Apr 1 '17-'22
 4 1/2 J-J 36,000. Jan 1 '17-'22
 4 1/2 J-J 15,000. July 1 '23-'25
 5 1/2 M-N 42,000. May 1 '22-'25
 5 1/2 A-O 54,000. Oct 1 '20-'25
 5 1/2 M-S 51,000. Mar 1 '19-'23
 5 1/2 A-O 30,000. '18, '21 & '25
 5 1/2 M-S 80,000. May 1 '18, '20 & '25
 5 1/2 M-S 90,000. Sept 1 '17-'25
 BOND. DEBT Mar 1 '16 \$3,255,960
 Sinking fund. 253,303
 Total assess. val. 1915. 360,255,640
 Population in 1910. 221,567
 Tax rate (per \$1,000) 1915. \$13.60
 INT. on bridge bonds is payable at the U. S. Mtge. & Tr. Co., N. Y.; on all other bonds at Treasurer's office.

FREMONT.
 This city is in Sandusky County.
Water Mains Imp't. Bonds.
 5 1/2 A-O \$3,000c. A&O 17-'19
Refunding Bonds.
 4 1/2 A-O \$10,550c. A&O 17-'18
 4 1/2 A-O 17,550c. Oct 1 1920
Water-Works Bonds.
 4 1/2 A-O \$5,000c. Apr 1 1917
 5 1/2 A-O 3,000c. A&O 17-'19
Flood Emergency Bonds.
 5 1/2 A-O \$7,000c. A&O 17-'23
St. Imp't. Bds. (City's Portion).
 4 1/2 A-O \$10,000c. Apr 1 1923
Fire-Department Bonds.
 4 1/2 A-O \$19,500c. Oct 1 1925
 BOND. DEBT May 6 '16 \$389,410
 Sinking fund March 1915. 72,045
 Assess. val. '15 (abt. act.) 15,859,260
 Total tax (per \$1,000) 1915. \$12.40
 Population in 1910. 9,939
 INT. at office of Sinking Fund Trustees.

FREMONT SCHOOL DIST.
School-Site-Purchase Bonds.
 4 1/2 M-S \$20,000. A-O 18-'22
High-School Bonds.
 4 1/2 M-S \$67,000c. A&O 17-'28
 BOND. DEBT Oct 7 1916 \$67,000
 Sinking fund. 600
 Assess. val. '16 (abt. act.) 16,100,704
 School tax (per \$1,000) 1916. \$4.10
 Population in 1915 (est.) 13,000
 INT. at office of Treasurer.

GALLON.
 This city is in Crawford County.
Electric-Light Bonds.
 4 1/2 M-S \$83,600c. Sept 1 '17-'18
 4,500c. Mar 1 '17-'19
Sewer bonds 5s of 1913. \$4,000
Refunding Bonds.
 4 1/2 J-J \$55,000. Jan 1 1921
 12,000. 1919
Fire-Engine-Purchase Bonds.
 5 1/2 J-J \$10,000. July 1 '19-'33
Street Imp't. Bonds (General).
 4 1/2 M-S \$22,000. 1923 & 1925
 4 1/2 J-D 21,000. Dec 1 '17-'23
 5 1/2 M-S 16,200c. Sept 1 '17-'25
Sewage-Disposal Bonds.
 4 1/2 M-S \$53,000. 1927
 TOT. BD. DT. Sept 1915. \$185,584
 Assessed valuation 1915. 7,810,580
 Total tax (per \$1,000) 1912. \$12.80
 Population in 1910. 7,214
 INTEREST is payable at Gallon.

GALLIA COUNTY.
 County seat is Gallipolis.
County Highway Bonds.
 5 1/2 \$20,000. 1917-1921
Turnpike Bonds.
 4 1/2 F-A \$60,000c. Aug 17 1917
 5 1/2 A-O 40,000c. Apr 6 1918
 5 1/2 J-J 60,000c. July 28 1919
 5 1/2 A-O 50,000c. Apr 14 1924
 4 1/2 J-D 55,000c. June 1 1926
 4 1/2 J-D 40,000c. June 16 1930
Funding Bonds.
 5 1/2 \$12,000. Mar 1 1936
Turnpike Refunding.
 5 1/2 J-D \$25,000c. June 1 1919
Bridge Bonds.
 4 1/2 J-D A-O \$20,000c. Oct 21 1922
 5 1/2 J-D \$8,000c. June 3 '17-'20
Revenue Bonds.
 5 1/2 J-D \$10,000c. Dec 7 '17-'21
 TOTAL DEBT Oct 4 1916 \$400,000
 Sinking funds. 9,264
 Assess. val. '16 (1/2 act.) 15,000,000
 State&Co. tax (per \$1,000) '16. \$7.45
 Population in 1910. 25,745
 INT. at Treasurer's office.

GALLIPOLIS.
 This city is in Gallia County.
Water Works Refunding.
 4 1/2 M-S \$85,000. Apr 1 1944
Deficiency Bonds.
 5 1/2 F-A \$7,500c. Aug 25 1923
Redemption Bonds.
 5 1/2 F-A \$30,500c. Aug 25 '17-'18
 5 1/2 F-A 9,000c. Feb 25 1918
 5 1/2 F-A 6,000c. Feb 25 1920
 4 1/2 F-A 13,500c. Aug 25 1920
 5 1/2 F-A 7,600c. Aug 25 1924
 5 1/2 F-A 3,000c. Feb 25 1925
 4 1/2 F-A 2,500. Aug 25 1918
 4 1/2 F-A 1,500. Feb 25 1919
 5 1/2 F-A 3,000c. 1924
Refunding Bonds.
 4 1/2 F-A \$9,000c. Feb 25 1917
 4 1/2 F-A 12,500. Aug 25 1919
 4 1/2 F-A 18,000. Feb 25 1922
 4 1/2 J-D 18,000. 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.
 4 1/2 M-S \$6,000. \$2,000 yrly
Street-Impt. Bonds (Vill. Share).
 5 1/2 M-S \$2,000. Sept 1 '20-'23
Water-Works Bonds.
 4 1/2 --- \$75,000. 1929-1939
 5 1/2 --- 67,500. 1917-1919
Grand River Dam Bonds.
 5 1/2 M-S \$7,000. Jan 1 '17-'23
Sewer Bonds.
 4 1/2 --- \$8,000. Yearly to 1919
 5 1/2 --- 1,630. Part yearly
Paving Bonds.
 5 1/2 --- \$8,500. 1917-1933
 5 1/2 --- 3,300. Part yearly
 TOT. BD. DT. Sept 1912. 207,385
 Assessed valuation 1916. 3,375,320
 Tax rate (per \$1,000) 1916. \$15.00
 Population in 1910. 2,496

GIRARD SCHOOL DISTRICT.
 This district is in Trumbull Co.
 4 1/2 M-S \$70,000. Oct 1 '17-'48
 (See V. 102, p. 1555, for maturity.)
 5 1/2 A-O 16,500. A-O 18-'34
 TOTAL DEBT Nov 9 '16. \$127,500
 Assessed valuation 1916. \$8,372,320
 Tax rate (per \$1,000) 1916. \$4.60

GRANDVIEW HEIGHTS SPEC. SCHOOL DISTRICT.
 This district is in Franklin County.
 4 1/2 M-S \$47,500c. Apr 1 '17-'35
Marble Cliff School Bonds.
 5 1/2 --- \$3,250. Partly Sept 1
 1917. 6,000. Partly July 1917
 TOTAL DEBT Oct 1916. \$52,350
 Assess. val. '16 (abt. act.) \$4,032,820
 Total tax (per \$1,000) 1916. \$5.56
 INT. payable at Citizens' Trust & Savings Bank, Columbus.

GREENE COUNTY.
 Xenia is the county seat.
Road Bonds.
 5 1/2 M-S \$9,000. Aug 1 '17-'20
 5 1/2 M-S 1,800. Mar 2 '17-'19
 5 1/2 M-S 20,000. June 17 '16-'20
Poor Relief Bonds.
 5 1/2 M-S \$1,500. Aug 1 1920
Children's Home Bonds.
 4 1/2 M-S \$10,000c. Sept 1 '17-'24
Bridge Bonds.
 4 1/2 M-S \$12,000c. J-J 17-'22
 4 1/2 M-S 3,000c. Mch 16 '17-'19
Funding Bonds.
 5 1/2 M-S \$7,000. Sept 1 '20-'29
 4 1/2 M-S 40,000. Mar 15 '25-'28
 (1,000. Mar 15 1929)
Refunding Bonds.
 3 1/2 M-S \$38,000. 1917-1925
 4 1/2 M-S 24,500. July 1 '17-'23
Court-House Bonds.
 4 1/2 M-S \$66,000c. Mch 1 '17-'30
 4 1/2 M-S 40,000c. Sept 1 '17-'26
 BOND. DEBT Sept 1 '16 \$403,300
 Sinking funds. 31,935
 Assess. val. '16 (abt. act.) 45,893,390
 State&Co. tax (per \$1,000) '16. \$3.55
 Population in 1910. 29,733
 INT. on court-house bonds payable in Chicago; other loans in Xenia.

GREENFIELD.
 This village is in Highland County
 Incorp. "about 1840 or 1850."
Sewer and Street Bonds.
 4 1/2 M-S \$5,500c. Sept 1 1917
 5 1/2 M-S 1,800c. Sept 1 '17-'25
 12,000c.
Refunding Bonds.
 3 1/2 M-S \$25,000c. Nov 5 1930
Improvement Bonds.
 4 1/2 --- \$3,250.
Refunding Water & Lt. Bonds.
 4 1/2 M-S \$30,000c. Sept 1 '17-'29
 3 1/2 M-S 10,000c. May 1 1931
Post Office Equipment Bonds.
 3 1/2 --- \$1,800
Cemetery Bonds.
 4 1/2 M-S \$4,500c. Nov 5 1930
 GEN. BD. DT. Oct 3 '16. \$87,550
 Floating debt. 13,500
 Sinking fund. 12,560
 Assess. val. '16 (60% act.) 3,455,750
 Tax rate (per \$1,000) 1916. \$15.00
 Population in 1910. 4,228
 INT. at People's N. Bk., Greenfield.

GREENVILLE.
 This city is in Darke County.
Motor Fire Truck Bonds.
 5 1/2 M-S \$3,000. 1917-1919
Water-Works Ext. Bonds.
 5 1/2 A-O \$1,200. 1917-1919
Water-Works Test Bonds.
 5 1/2 J-J \$3,000. Jan 1 '17-'19
Sewer Bonds (General).
 5 1/2 M-S \$73,000. 1918-1925
 5 1/2 M-S 3,000. 1917-1922
 5 1/2 M-S 20,000. Mar 15 '21-'25
Public Park Bonds.
 5 1/2 --- \$3,500.
Street Bonds (General).
 4 1/2 M-S \$749.06. Last bd. '18
 4 1/2 M-S 2,460. 1917-1919
 5 1/2 M-S 2,400. 1917-1921
 4 1/2 M-S 4,200.35. Last bd. '24
Bridge Bonds.
 4 1/2 M-S \$16,000. Last bond 1925
 4 1/2 M-S 5,000. Sept 1 1928
 4 1/2 M-S 3,300. Mar 1 '17-'18
Refunding Water Bonds.
 4 1/2 M-S \$6,000c. Sept 1 '17-'19
 4 1/2 M-S 30,000c. Sept 1 '20-'29
 BOND. DEBT Apr 2 '16. \$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

GUERNSEY COUNTY.
 County seat is Cambridge.
Infirmary (Int. in Cambridge).
 5 1/2 J-J \$2,000c. July 1 '17-'18
 5 1/2 A-O 2,000c. Apr 1 '17-'19
 5 1/2 J-J 9,000c. 1925
Bridge (Int. in Cambridge).
 5 1/2 M-S \$7,000c. May 1 '17-'22
 5 1/2 J-D 6,000c. 1922

Road (Int. in Cambridge).
 5 1/2 M-S \$300,000c. 1924
 5 1/2 J-D 17,000c. 1924
 BOND. DEBT Oct 3 1916 \$340,000
 Assessed valuation 1915. 39,195,265
 State&Co. tax (per \$1,000) '16. \$3.45
 Population in 1910. 42,710

HAMILTON.
 This city is in Butler County.
Flood Bonds.
 5 1/2 F-A \$85,000c. Aug 1 '17-'33
 5 1/2 A-O 40,000. Apr 1 '17-'24
Fire-Department Bonds.
 4 1/2 M-S \$10,000. Oct 1 1924
 4 1/2 F-A 18,000c. Feb 15 1930
 4 1/2 --- 22,500. Feb 1931
Electric-Light Bonds.
 5 1/2 M-S \$20,000. Oct 1 '17-'18
 4 1/2 M-S 65,000. Nov 1 1926
 4 1/2 M-S 25,000c. Oct 1 1927
 4 1/2 J-D 50,000c. June 1 1928
 4 1/2 J-J 35,000c. July 1 1930
 4 1/2 M-S 6,000. May 1 1926
Gas-Works Bonds.
 5 1/2 F-A \$5,000. Feb 1 '17-'18
 (Subject to call after Feb 1 1909.)
 4 1/2 --- \$10,000. Oct 1924
 4 1/2 --- 20,000. May 1932
 4 1/2 --- 10,000. Nov 1932
 4 1/2 --- 10,000. Nov 1926
 4 1/2 J-J 75,000c. July 1 1940
 4 1/2 A-O 9,000. Oct 1 '17-'25
 4 1/2 M-S 7,500. May 1 1926
Ditch Bonds.
 4 1/2 --- \$50,708.10. Feb 1933
Viaduct Bonds.
 4 1/2 --- \$7,500. Aug 1919
Consolidated Bonds.
 4 1/2 M-S \$25,000. July 1920
 4 1/2 --- 25,000. Sept 1922
 4 1/2 M-S 25,000. May 1919
 4 1/2 --- 25,000. Aug 1932
 4 1/2 --- 30,000. Aug 1923
 4 1/2 --- 35,000. July 1924
 4 1/2 --- 25,000. Sept 1925

Water-Works Bonds.
 4 1/2 A-O 15,000. Oct 1 1918
 4 1/2 M-S 115,000. Nov 1 1926
 4 1/2 F-A 10,000c. Feb 1 1919
 4 1/2 J-J 50,000c. July 1 1930
 4 1/2 F-A 8,000c. Feb 1 1924
 5 1/2 F-A 9,000. Feb 1 '17-'25
 4 1/2 M-S 50,000. Sept 1933
 4 1/2 M-S 3,500. May 1 1926
General-Improvement Bonds.
 5 1/2 J-J \$90,000c. Jan 1 1920
Comfort Station Bonds.
 5 1/2 A-O \$3,000. Apr 1 '17-'19
Library Bonds.
 5 1/2 M-S \$6,500. May 17-'22
 4 1/2 --- 3,500. Feb 1917

Police Dept. Bonds.
 5 1/2 M-S \$4,000. May 1 '18-'21
Bridge-Improvement Bonds.
 4 1/2 A-O \$12,000c. Oct 1 1927
Storm-Sewer Bonds.
 4 1/2 M-S \$5,000c. Apr 1 1922
 4 1/2 J-J 2,500. Oct 1 1917
 4 1/2 M-S 7,500. July 1 1924
 4 1/2 A-O 25,000c. Apr 1 1927
 4 1/2 J-J 8,000c. Sept 1 1929
 5 1/2 --- 8,000. Feb 1 1920
 5 1/2 --- 20,000. May 17 1924
 4 1/2 --- 2,500. Nov 1926
 4 1/2 M-S 9,500. Apr 1924
 4 1/2 --- 20,000. Sept 1928
 4 1/2 --- 2,500. July 1917
 4 1/2 --- 18,000. July 1922

Refunding Bonds.
 4 1/2 M-S \$25,000c. July 1 1920
 4 1/2 J-J 90,000. July 1 1934
 3 1/2 M-S 55,000. Nov 1931
Park Bonds.
 4 1/2 M-S \$3,000. Feb 15 1919
Street Bonds.
 4 1/2 M-S 55,000c. July 1 1921
 4 1/2 M-S 16,000. Apr 1 1917
 4 1/2 M-S 6,000c. May 1 1922
 4 1/2 M-S 10,000. Jan 15 1918
 4 1/2 M-S 25,000c. Sept 1 1924
 4 1/2 J-J 5,500c. July 1 1929
 4 1/2 J-J 50,000c. Feb 1 1925
 4 1/2 A-O 25,000c. Oct 1 1932
 4 1/2 --- 3,000. 1917
 4 1/2 --- 6,950. Dec 1917
 5 1/2 --- 100,000. May 1947
 5 1/2 --- 10,000. Feb 1921
 5 1/2 --- 22,500. Feb 1925
 4 1/2 --- 25,000. July 1934
 4 1/2 --- 3,500. May 1917
 4 1/2 --- 25,000. Sept 1928
 4 1/2 --- 4,500. Sept 1924
Sewer Bonds.
 10 J-J \$50,000c. July 1 1935
 5 1/2 J-J 3,000. Jan 1 '17-'19
 GEN. BD. DT. Oct 15 '16. \$1,865,058
 Ass't debt (add'l.) 417,724
 Assess. val. '16 (abt. act.) 45,817,070
 Total tax (per \$1,000) 1916. \$13.90
 Pop'n 1910. 35,279;

HAMILTON COUNTY.

County seat is Cincinnati. Court upholds Commissioners' right to sell Longview Hospital bonds see "Chronicle" of March 4 1916, p. 905.

Bridge Bonds. 4s '08 F-A \$107,000... Aug 10 1918 4s '08 A-O 90,000... Oct 26 1918 4s '09 J-J 31,000... July 8 1919 3 1/2s '09 Aug 4.750... Aug 26 1919 4s '03 J-J 10,000... Jan 1 1923 4s '04 J-J 185,000... Jan 15 1924 4s '04 M-N 25,000... Nov 1 1924 4s '05 M-S 25,000... Mar 15 1935

Flood Emergency Bonds. 4 1/2s '14 M-S 800,000... Sept 1 1944 Court House & Jail Bonds. 4 1/2s '13 A-O \$25,000... June 27 1943 4 1/2s '14 J-J 25,000... Jan 2 1944 4 1/2s '14 A-O 100,000... June 12 1944 4 1/2s '15 F-A 500,000... July 1 1945 4 1/2s '16 A-O 500,000... Oct 1 1946

Court-House Rebuilding Bds. 4s '05 M-N \$350,000... May 1 1935 (Subject to call after May 1 1915) 4s '06 J-D 25,000... June 15 1936 (Subject to call after June 15 1916)

Jail Bond. 4s '10 M-S \$200,000... Mch 1 1940 4s '12 M-S 280,175... Mch 22 1942 Experimental Farm Bonds. 4s '12 A-O \$40,000... Apr 19 1917

Hospital Bonds. 3 1/2 '05 J-J 50,000... July 1 1955 (Subject to call after July 1 1930) 4 1/2s '16 A-O 30,000... Apr 1 1946 Folk-Pike Purchase Bonds. 4s '05 M-S \$50,000... Sept 1 1930 4s '05 M-N 175,000... May 1 1930 Reading Pike Impt. Bonds. 4 1/2s '16 J-J 900,000... July 1 1926

Court-House Furnishing Bds. 4s '86 J-D \$100,000... June 15 1916 (Subject to call after June 15 1916) Memorial Building Bonds. 3 1/2s '03 F-A \$250,000... Aug 1 1953 (Subject to call Aug 1 1933)

Armory Bonds. 4s '05 M-S \$115,000... Mch 15 1930 TOTAL DEBT Sept 1 '16 \$4,391,813 Sinking fund June 1916... 1,268,967 Total valuation... 710,000 County tax (per \$1,000) 1915... \$15.46 Population in 1910... 460,732 INT. at office of County Treasurer.

HANCOCK COUNTY.

County seat is Findlay. Refunding Bonds. 4 1/2s '16 F-A \$20,000... Feb 7 '17-'21 3,991.64... Feb 7 1922

Bridge Bonds. 5s '04 M-S 20,000... Sept 15 1918 4 1/2s '09 20,000... Court-House Bonds. 5s '13 M-S \$30,000... May 1 1918 Infirmary Bldg. Bonds. 5s '15 A-O \$93,333.34 Oct 1 '17-'30 Funding Loan. 4 1/2s F-A \$15,000... Aug 1 1920 CO. BD. DT. Apr 1 '16... \$100,000 Road debt (additional)... 600,000 Assess. val. 1916 (abt. act.) 99,851,350 Tax rate (per \$1,000) 1915... \$2.10 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 \$141,000... Oct 1 '17-'22 5s '13 J-D 40,000... June 1 '19-'23 Refunding Bonds. 4 1/2s '11 M-S \$12,389.29... Sept 1 1917 4 1/2s '11 J-D 7,883.28... June 1 1917 4 1/2s '12 A-O 12,654.25... Oct 1 '17-'18 5s '13 J-J 14,000... Sept 1 '17-'23

Bridge Bonds. 4 1/2s '12 F-A 20,000... 4 1/2s '12 J-J 4,000... 5s '14 A-O 43,000... Oct 1 '17-'31 5s '13 J-J 20,601... Sept 1 '17-'23 5s '13 M-N 38,500... Nov 10 '17-'23 5s '15 M-S 19,000... Sept 1 '17-'25

Flood-Emergency Bonds. 5s '13 J-J 37,399... Sept 1 '17-'23 Jail and Armory Impt. 5s '13 J-J 55,800... July 15 '17-'21 Jail and Office-Bldg. Bonds. 5s '13 F-A \$4,000... Aug 1 '17-'20 5s '15 8,337... TOT. BD. DT. May 1913... \$530,248 Assessed valuation 1912... 48,311,190 Tax rate (per \$1,000) 1910... \$9.55 1/2 Population in 1910... 30,407 INT. at County Treasurer's office.

HARRISON TOWNSHIP RD. DIS.

This district is in Van Wert Co. 4 1/2s '04 M-S \$24,000... Mch 21 1923 4s '05 M-S 31,000... Mch 1 1923 4s '11 M-S 25,000... Sept 1 '24-'28 5s '13 M-S 10,000... Sept 1 '29-'30 5s '15 J-J 10,000... June 15 1933 BOND. DEBT Apr 1 1916... \$109,000 Sinking fund... 2,410 Assessed valuation 1915... 2,495,740 Total tax (per \$1,000) 1915... \$7.46 INT. at First Nat. Bank, Convey.

HENRY COUNTY.

County seat is Napoleon. Road bonds... \$510,800 Bridge bonds... 85,000 Emergency bonds... 15,000 BOND. DEBT Oct 14 '16 \$693,390 Sinking funds... 12,780 Assess. val. '15 (abt. act.) 41,167,830 County tax rate (per \$1,000) '16 \$2.80 Population in 1910... 25,119 INT. at County Treasurer's office.

HURON COUNTY.

Norwalk is county seat. Road Bonds. 5 1/2s '13 --- \$5,100... M-N '17-'19 5s '14 --- 59,500... M & S 1924 5s '15 A-O 8,850... 1917-1920

Bridge Bonds.

5 1/2s '13 M-N \$32,400... M & N '17-'26 5s '15 J-J 10,550... 1917-1923 (See V. 100, p. 2181, for maturity) 5s '15 J-J 3,000... Jan 1 '17-'22 Children's Home Bonds. 5s '12 J-D \$32,000... J & D '17-'32

Court-House Bonds. 5s '12 M-S \$35,000... M & S '17-'26 5 1/2s '13 F-A 36,000... F & A '17-'34 BOND. DEBT Apr 1 '16 \$236,900 Sinking funds... 11,084 Assessed valuation 1915... 63,000,000 State & Co. tax (per \$1,000) '15... \$3.30 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... Flood-Emergency Bonds. 5s '13 --- \$19,000... Nov 1 1933 Memorial Hall. 4s '07 A-O \$19,000... Apr 1 1927

Fire Department Bonds. 5s '04 J-D \$5,000... June 1 1924 5s '13 --- 9,000... July 1 1933 Smallpox Epidemic Bonds. 5s '13 M-S \$15,000... Sept 1 1923

Street Bonds. 5s '12 J-D 15,000... June 1 1923 5s '12 J-D 3,800... June 1 '17-'22 5s '13 J-J 37,500... July 1 1934 5s '15 M-S 12,200... Mar 1 1935

Sewer Bonds. M-N \$1,000... Nov 1 '17-'18 5s '04 J-D 5,000... June 1 1924 4s '09 J-J 35,000... July 1 1929 4s '11 A-O 15,000... Apr 1 1931 4s '12 J-D 25,000... June 1 1932

Sidewalk Bonds. 5s '10 J-D \$80... Dec 1 '17-'20 5s '15 M-S 12,600... Sept 1 '17-'25 Water Bonds. 5s '04 J-D \$5,000... June 1 1924 4s '06 M-N 50,000... Nov 1 1926 4s '07 J-D 20,000... Dec 1 1927 4s '11 M-S 18,000... Mar 1 1931 4s '12 A-O 6,000... 1931

Water-Filtration-Plant Bonds. 4 1/2s '16 J-D \$375,000... June 1 1936 Refunding Water Bonds. 4s '07 J-J \$16,000... July 1 1927 4s '05 J-J 90,000... Jan 1 1926 4s '06 J-J 20,000... July 1 1926 4s '11 M & S 18,000... 1931

Refund. Sewer & Street Bonds. 4s June \$44,500... June 15 1925 BOND. DEBT Oct 3 1916 \$979,574 Floating debt... 80,000 Sinking fund... 82,000 Total valuation 1916... 17,000,000 Tax rate (per \$1,000) 1915... \$14.80 Pop'n 1910, 13,147; 1916, 15,000 INT. on spec. assess. bonds at City Treasury; other bonds at the Nat. Park Bank, N. Y. City.

JACKSON COUNTY.

Jackson is the county seat. Turnpike Bonds. M-N \$20,000... May 4 '17-'18 4s '11 A-O 40,000... Apr 1919-'21 4s '12 M-S 100,000... Mar 1922-'26 4s '13 A-O 100,000... Apr 1 '27-'31

Infirmary-Building Bonds. 4s '06 J-D \$20,000... June 30 '17-'26 BOND. DEBT Oct 7 1916 \$320,000 Assess. val. '16 (abt. val.) 17,975,050 County tax (per \$1,000) '16... \$4.95 Population in 1910... 60,791 INTEREST on the infirmary bonds payable at Treasurer's office.

JACKSON TOWNSHIP.

P. O. Fostoria, Seneca County. Road Bonds. 4 1/2s '12 M-S \$24,000... M & S '17-'22 5s '14 M-S 28,000... 1917-1924 5s '15 M-S 31,000... 1917-1925 (see V. 100, p. 1019, for maturity) TOTAL DEBT Nov 29 '15 907,000 Assessed valuation 1914... 4,162,720 Actual value (estimated)... 5,000,000 Tax rate (per \$1,000) 1915... \$8.40 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 \$9,000... 1917-1921 Children's Home Bonds. 5s '14 J-D \$6,000... J-D '17-'19

Bridge Bonds. 4 1/2s '12 A-O \$41,200... A & O '17-'32 Hospital Bonds. 4s '11 A-S \$18,630... M & S '17-'21 Refunding Bonds. 4s '05 A-O \$75,000... June 1917-'20 BOND. DEBT June 1 '15 \$105,500 Total valuation 1914... \$3,265,600 (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 Wks. & Sewage Disposal. 4 1/2s '15 J-D \$20,000... Apr 1 1925

KENT.

This village is in Portage County. Incorporated May 7 1867. General Street Bonds. 5s '15 J-J \$1,236... Sept 1 '17-'20 5s '16 s-a 11,000... General Sewer Bonds. 5s '15 M-S \$20,000... Sept 1 '17-'46 5s '16 s-s 30,000... Refunding Bonds. 6s '02 M-S \$80,000... Mar 1 '17-'22 5s '02 J-J 33,389... Jan 1 '18-'23 GEN. BD. DT. Oct 25 '15 \$205,674 Assess. debt (add'l)... 40,130 Total assessed val. 1915... 5,300,000 Actual value (est.)... 6,000,000 Total tax (per \$1,000) 1915... \$15.20 Population in 1910... 4,483 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. Refunding Bonds. 4s \$49,000... 1925 3.90s --- 50,000... 1924 5s 21,625... 1925 5s '16 A-O 4,000... Apr 1 '27-'30 5s '10 A-O 31,700... A & O 1 '27-'58

Water Works 5s, 1919... 35,000 Ref. s, 1920... 9,000 General Im- 5s, 1918... 20,000 provement 4 1/2s, 1920... 15,000 City Building 4 1/2s, 1917... 5,000

Paving 4 1/2s --- 15,500 4s --- 10,200 4s --- 16,000 4s --- 8,100 4 1/2s --- 18,000 Water-main extension, 4 1/2s 3,440 Water 5s --- 3,000

Street Bonds (City's Portion). 5s '16 A-O \$4,000... Apr 1 '26-'33 BOND. DEBT Aug 21 '16 \$459,960 Floating debt... 8,000 Cash on hand... 6,500 Total assessed val. 1916... 7,603,730 (Assessment about actual value.) Total tax (per \$1,000) 1915... \$14.60 Population in 1910... 7,185

KNOX COUNTY.

Mount Vernon is county seat. Bridge Bonds. 5s J-J \$10,000... 1917-1918 5s A-O \$20,000... 1917-1918 Children's Home Bonds. 5s A-O \$7,500... 1917-1918

Flood Emergency Bonds. 5s A-O \$63,000... A & O '17-'20 BOND. DEBT May 1916... \$153,625 Sinking fund... \$15,249 Assess. val. '15 (abt. act.) 48,865,970 State & Co. tax (per \$1,000) '15... \$2.84 Population in 1910... 30,181 INT. payable in Mount Vernon.

LAKE COUNTY.

County seat is Painesville. Court-House and Jail Bonds. 4 1/2s '07 M-S \$161,000... 1916-1934 (See V. 85, p. 1476.) Grade-Crossing (Co.'s Share). 4 1/2s '16 M-S \$15,000... M-S '18-'32 Road and Bridge. 4s M-S \$10,000... June 1 1919 4 1/2s 12,000... M & S '17-'20 4 1/2s '11 M-S 60,000... M & S '17-'21 4 1/2s '13 M-S 54,000... M & S '17-'33 4 1/2s 115,000... Sept 1 1934 4 1/2s 17,000... Sept 1 1925

Agricultural Society (Fair Gds). 4s '12 M-S \$40,000... Sept 1 '21-'27 4 1/2s '13 M-S 40,000... M & S '23-'29 TOT. BD. DT. July 1916 \$844,600 Cash on hand... 20,276 Assessed valuation 1915... 53,923,510 Actual valuation (est.)... 80,000,000 Tax rate (per \$1,000)... \$2.65 Pop. 1910, 22,927; 1916 (est.), 28,000 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. 4 1/2s '12 A-O \$92,000... Oct 1 '21-'39 5s '13 A-O 84,000... Oct 1 '17-'33 5s '15 A-O 100,000... Oct 1 '21-'40

Fire and Police Bonds. 4 1/2s '12 A-O \$15,000... Oct 1 1921 5s '13 A-O 6,000... Oct 1 '17-'22 4 1/2s '16 J-J 30,000... Oct 1 '21-'35 4 1/2s '16 J-J 11,000... Oct 1 '19-'29

Sewage-Disposal Works. 5s '14 --- 14,800... Oct 1 '17-'32 5s '16 s-a 185,000... Oct 1 1945

Garbage-Disposal Bonds. 4 1/2s '16 A-O \$1,000... Oct 1 1921 24,000... Oct 1 '22-'29

Municipal Bldg. Bonds. 5s '12 A-O \$25,000... Oct 1 1935

General Sewer Bonds.

4s '00 A-O \$106,000... 1917-1942 4 1/2s '02 A-O 29,000... 1917-1930 GEN. BD. DT. Sept 30 '16 \$1,079,268 Assessment debt (add'l)... 1,047,410 Sinking fund... 250,176 Assessed valuation 1915... 42,784,340 Actual val. 1916 (est.)... 54,000,000 Tax rate (per \$1,000) 1916... \$14.80 Population in 1910... 15,181 INT. at Cleveland Tr. Co., Cleve.

LAKEWOOD SCHOOL DISTRICT.

4s '09 Oct 35,000... 1917-1919 4 1/2s '09 Oct 39,000... 1917-1923 4 1/2s '08 Sept 81,000... 1917-1943 1,000... 1944 4s '05 M-S 4,500... Sept 1 '17-'33 (\$500 every two years.)

4 1/2s '08 A-O 32,000... Oct 1 '17-'32 4 1/2s A-O 130,000... Oct 1 '17-'42 4 1/2s '12 A-O 4,000... Oct 1 '17-'24 5s '13 A-O 4,000... Oct 1 '20-'29 5s '14 A-O 52,000... Oct 1 '24-'34 5s '15 A-O 150,000... Oct 1 '20-'40 4 1/2s '18 A-O 100,000... Oct 1 '18-'37 4 1/2s '16 A-O 400,000... Oct 1 '18-'47 BOND. DEBT Apr 3 '16... \$869,500 Assessed valuation 1915... 42,811,265 School tax (per \$1,000) 1915... \$6.72 + Population in 1915 (est.)... 30,000 INT. payable in Cleveland at Cleve. Tr. Co. and Cit. Sav. & Tr. Co.

LANCASTER.

This city is in Fairfield County. Inc. Feb. 24 1831. Pop'n 1910, 13,093. Armory Site Bonds. 5s \$8,000... Dec 1924

Hospital Bonds. 4s '06 J-D \$21,000... Dec 1937 5s '13 Dec 40,000... Dec 1 '17-'24 5s '15 --- 5,000... Dec 1 1922 s '16 --- 5,000... Market House Bonds. 4s '05 Mar \$5,000... Mar 1920

General Street Bonds. 5s --- \$8,500... Mar 1919 5s --- 8,000... Jan 1922 5s --- 5,000... Apr 1922 5s '15 J-J 5,000... Jan 15 '18-'22 5s --- 8,000... May 1921 s '15 --- 4,000... May 1 1921 s '15 --- 2,500... Oct 1 1923

General Sewer Bonds. 4s --- \$4,000... Sept 1920 4s --- 4,000... Apr 1920 5s --- 1,000... Sept 1918

Water Works. 4s A-O \$12,000... Oct 1 1927 4s A-O 7,000... Apr 15 1918 GEN. BD. DT. May 1916 \$168,340 Assessment debt... 69,230 Floating debt... 32,064 Sinking fund... 32,064 Total assessed val. 1915... 16,424,230 (Assessment about 90% actual value.) Total tax (per \$1,000) 1915... \$12.30 City tax (per \$1,000) 1915... \$4.40 INTEREST payable at office of sinking fund trustees.

LAWRENCE COUNTY.

County seat is Ironton. Turnpike Bonds. 5s '15 M-S \$100,000... Mar 1 1945

Court-House Bonds. 4s '08 M-S \$130,000... M & S '21-'33 Bridge Bonds. 4s '06 M-S \$10,000... Sept 1 1916 5s '13 M-S 20,000... Mar 1 1923 BOND. DEBT Oct 1916... \$865,000 Sinking fund... 55,000 Assess. val. '16 (abt. act.) 31,000,000 County tax (per \$1,000) 1916... \$5.00 Population in 1910... 39,483 INT. at Treasurer's office.

LICKING COUNTY.

County seat is Newark. Bridge & Road-Repair Bonds. 5 1/2s '13 M-N \$24,000... Nov 1 '17-'18 4 1/2s '16 F-A 18,000... Feb 1 1921 4 1/2s --- 30,000... 1919-1920 TOT. BD. DT. Nov 10 '16 \$655,700 Pike Bonds (included)... 610,000 Ditch bonds (included)... 3,700 Total assessed val. 1915... 87,746,860 Actual value (estimated)... 100,000,000 State & Co. tax (per \$1,000) 1916 \$3.25 Population in 1910... 55,500 INT. payable at County Treasury.

LIMA.

This is the county seat of Allen Co. Incorporated in 1842. Sewer Bonds. 4s '09 A-O \$34,000... A & O '17-'25

Building Bonds. 4s '09 M-S \$24,000... M & S '17-'29 Funding Bonds. 4 1/2s '12 A-O \$29,700... A & O '17-'27 Refund. Water. 3 1/2s '00 M-S \$150,000... & Mch 1 1925 (Subject to call after 1920.) 4 1/2s '16 A-O 8,000... A & O 1 1917 130,000... A & O '18-'30

Refunding Sewer Bonds. 4s '02 A-O \$20,100... A & O 12-'27

Electric-Plant Constr. Bonds. 4 1/2s '08 M-S \$52,000... M & S '17-'30 Fire Department. 5s '15 --- \$14,500... A & O '17-'30 4 1/2s '16 A-O 34,000... A & O '17-'33 Refunding (Opt. after 1925). 3 1/2s '00 A-O \$100,000... Apr 1930

LIMA (Concluded).
 Total tax (per \$1,000) 1916...\$12.20
 Pop'n 1910, 30,508; 1915, 43,523
 * Water works are self-sustaining.
 INT. on water 5s at Winslow, Lanier & Co., N. Y.; other bonds at office of Sinking Fund Trustees.

LIMA SCHOOL DISTRICT.
 5s M-S \$2,800...Sept 1917
 5s '07 A-O 12,000...Apr 23 '17-'28
 5s '08 M-S 18,875...M&S '17-'19
 5s '04 J-D 3,000...Mch '17-'19
 5s '05 M-S 4,000...Mch '17-'19
 5s '06 A-O 11,000...Apr 30 '17-'20
 5s '10 M-N 4,000...May 1 '17-'20
 5s '10 F-A 10,000...Aug 1 '17-'21
 5s --- 19,700...May 11 1931
 5s --- 21,000...Apr 12 1930
 5s '12 J-J 42,000...Jan 1 '17-'37
 121,000...July 1 '17-'37
 5s '13 A-O 42,000...Apr 1 '17-'38
 43s '16 M-S 40,000...M-S '17-'48
BOND. DEBT Oct 1916 \$650,000
 Sinking funds..... 32,900
 Assess. val. '16 (1/2 act.)...39,600,000
 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 \$38,000...May 1 '17-'25
 30,000...Mch '30-'45
BOND. DEBT Oct 21 1916 \$71,000
 Past due, not presented for pay 4,000
 Sinking fund..... 1,000
 Assessed valuation 1916...3,297,830
 Tax rate (per \$1,000) 1916...\$5.15
 INT. at office of Treasurer.

LOCKLAND SCHOOL DIST.
 This district is in Hamilton Co.
 4s '12 A-O \$150,000...1932
BOND. DEBT Nov 1915 \$163,000
 Assessed valuation 1916...5,540,000
 School tax (per \$1,000) 1916...\$6.60
 INT. at First Nat. Bank, Lockland

LOGAN COUNTY.
 County seat is Bellefontaine.
Bridge Bonds.
 4s '10 J-J \$5,000...1917-1920
 4s '16 J-J 25,000...J&J '17-'21
Infirmity Repair Bonds.
 4s '09 J-J \$15,000...J&J '17-'25
GEN. BD. DT. Apr 1 '16 \$50,000
 Assessed val. (ditch & rd.)...122,000
TOTAL DEBT Apr 1 '16 172,000
 Assess. val. (3-5 act.) 1915 44,658,740
 Tax rate (per \$1,000) 1915...\$3.20
 Population in 1910...30,084
 INT. at Treasurer's office.

LOGAN SCHOOL DISTRICT.
 43s '10 M-S \$70,000...Sept '17-'40
 5s '16 M-S 8,000...M-S '17-'24
BOND. DEBT Oct 1916...\$78,000
 Assess. val. '15 (abt. act.)...5,142,000
 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.
 43s s-a \$72,000...1917-1936
 (Part each 6 mos. - see V. 92, p. 751)
 5s '14 M-S \$7,500...M-S '17-'23
Refunding Bonds.
 6s '14 M-S \$84,500...Mar 1 '17-'25
 1-2,500...Sept 1 '17-'25
BOND. DEBT Apr 3 1916 \$87,500
 Assess. val. '15 (abt. act.)...5,142,000
 Tax rate (per 1,000) 1915...\$15.20
 INT. at Village Treasurer's office.

LOREAIN.
 This city is in the county of the same name. Inc. June 1874 as a village; became city June 1894.
Playground and Park Bonds.
 43s '12 M-S \$20,000...Sept 15 1932
 5s '14 10,000...Sept 15 1934
 43s '16 M-S 55,000...Sept 15 '33-'37
Light Bonding Bonds.
 5s '13 2,000...Sept 15 '17-'20
 5s '13 5,000...Sept 15 '17-'21
Refund. Water-Works Bonds.
 4s '09 M-S 15,000...Sept 1 1919
 4s '02 M-S 32,000...Sept 1 1919
 4s '11 M-S 90,000...Sept 15 1921
 5s '15 M-S 100,000...Sept 15 '18-'27
Refunding Bonds.
 5s '15 M-S \$8,000...Sept 15 '17-'18
 21,000...Sept 15 '19-'25
 5s '15 M-S 5,000...Sept 15 1917
 32,000...Sept 15 '18-'25
 1-506,612...Sept 15 '17
 43s M-S 1,000...Sept 15 1918
 1,500...Sept 15 1919
 7,000...Sept 15-'20-'26
Funding Bonds.
 43s '16 M-S \$17,628...Sept 15 '17-'26
River Improvement Bonds.
 6s '98 \$42,000...July 15 '18-'31
 5s '94 M-S 85,000...Sept 15 '17-'33
 43s '04 M-S 14,000...Nov 1 1917
 43s '07 M-S 50,000...Sept 15 '27-'36
 43s '09 M-S 15,000...Sept 15 1919
 43s '10 M-S 19,000...Sept 15 1920
 43s '12 M-S 25,000...Sept 15 1932
 43s '12 M-S 12,132.97c...Sept 15 '20-'25
 43s '12 5,000...Sept 15 '20-'24
 5s '15 M-S 16,000...Sept 15 '21-'24
General Sewer Bonds.
 53s '13 M-S \$11,000...Sept 15 '17-'23
 5s '14 M-S 9,000...Sept 15 '17-'25
 5s '16 M-S 5,000...Sept 15 '21-'25
Fire Department Bonds.
 43s '11 M-S \$28,000...Sep 15 '17-'22
 5s '13 M-S 35,000...Sept 15 '20-'26
 5s '14 M-S 16,000...Sept 15 '20-'27
General Paving Bonds.
 43s '12 M-S \$8,500...Sep 15 '17-'18
 43s '12 36,000...\$4,000 yearly
 43s '12 M-S 12,500...Sept 1 '17-'22
 5s '13 M-S 31,500...Sept 15 '17-'23
 43s '13 M-S 9,000...Sept 15 '17-'23
 5s '14 M-S 30,000...Sept 15 '17-'26
 5s '15 M-S 16,000...Sept 15 '17-'24
 5s '15 M-S 10,000...Sept 15 '24-'28

Water Bonds.
 43s '04 M-S \$14,000...Sept 1 1917
 43s '04 M-N 20,000...Nov 1 1917
 43s '05 M-S 87,000...Sept 15 1925
 4s '10 M-S 50,000...Sept 15 1930
 43s '06 12,000...Sept 15 1925
 5s '15 M-S 45,000...Sept 15 '20-'24
Subway-Construction Bonds.
 43s '12 M-S \$75,000...Sept 15 '37-'51
River Funding Bonds.
 5s '13 --- \$17,940...64 Sept 15 '24-'32
Refunding River Impt. Bds.
 43s '05 --- \$33,000...Mch 15 1920
City-Hall Bonds.
 4s '08 --- \$30,000...Sept 1 1931
Street-Repair Bonds.
 43s '07 --- \$3,000...\$1,000 y'ly
 43s '12 --- 4,000...\$1,000 y'ly
Cemetery Bonds.
 5s '14 --- \$5,000...Sept 15 '17-'21
 GEN. BD. DT. Oct 5 '16 \$1,464.074
 Assessment (debt)..... 440,567
 Sinking fund..... 61,462
 Assess. val. '15 (abt. act.)...45,806,720
 Total tax (per \$1,000) 1915...\$13.80
 Pop'n 1910, 28,883; 1915, 32,673
 INTEREST payable at Chase Nat. Bank, N. Y., and at the Sinking Fund Trustees' office.

LOREAIN SCHOOL DISTRICT.
 43s '08 F-A \$18,000...F&A '20-'24
 4s '01 F-A 55,000...F&A '17-'28
 5s '04 F-A 75,000...c.F&A '17-'24
 4s '06 F-A 12,500...F&A '17-'23
 4s '07 F-A 17,500...F&A '25-'30
 43s '09 F-A 18,500...F&A '23-'29
 43s '11 F-A 95,000...F&A '25-'34
 5s '13 F-A 54,000...F&A '17-'25
 5s '14 F-A 125,000...F&A '26-'33
 5s '14 F-A 6,000...Aug 1 '19-'21
 4,000...Feb 1 '20-'21
 5s '15 F-A 25,000...F&A '22-'26
 5s '15 F-A 15,000...Aug 1 '17-'19
 15,000...Feb 1 '18-'20
BOND. DEBT Oct 1 '16...\$535,000
 Sinking fund..... 16,599
 Assess. val. (2-3 act) 1916 44,727,165
 Tax rate (per \$1,000) 1916...\$4.90
 Population in 1915 (est.)...35,000
 INTEREST is payable at Chase National Bank, New York City.

LOREAIN COUNTY.
 County seat is Loreain.
Road Bonds \$458,141...\$116,000
 5s '14 --- 31,000
Bridge Bonds.
 43s '11 M-S 35,500...M&S '17-'21
 GEN. BD. DT. Apr 1 '16 \$39,000
 Road bonds (additional) 147,000
 Sinking fund..... 3,555
 Assess. val. '15 (abt. act.) 126,587,000
 Tax rate (per \$1,000) 1915...\$2.35
 Population in 1910...76,037
 INT. at County Treas. office.

LOREAIN COUNTY ROAD DISTRICT NO. 1.
 43s '08 M-S \$30,000...Mch 1 '17-'19
 43s '08 M-S 5,000...Mch 1 1917
 43s '09 M-S 85,000...Mch 1 '17-'25
 43s '10 M-S 20,000...Mch 1 '20-'21
 43s '10 M-S 80,000...Mar 1 '17-'24
 43s '11 M-S 20,000...Mch 1 '22-'23
 43s '12 M-S 100,000...Sept 1 '24-'28
 43s '12 M-S 75,000...Sept 1 '28-'30
 5s '13 M-S 180,000...Sept 1 '18-'26
 5s '14 M-S 150,000...Sept 1 '20-'25
 5s '14 M-S 20,000...Sept 1 '18-'19
 5s '15 M-S 100,000...Sept 1 '21-'25
BOND. DEBT Apr 1 '16 \$865,000
 Sinking fund..... 16,393
 Assessed valuation... 34,076,460
 Tax rate (per \$1,000)..... \$1.90
 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 \$8,000...M&S '17-'25
 5s '16 9,000...Sept 1 1925
Water-Works Bonds.
 5s '16 s-a \$15,000...Aug 15 1926
Village Impt. Bonds.
 5s '16 --- \$10,525...Sept 1 1926
Town-Hall Bonds.
 5s M-S \$24,000...Sept 1 1937
 5s M-S 1,800...Sept 1 1917
Assessment Bonds.
 43s --- \$2,400...Sept 1 1919
 5s --- 1,569...Sept 1 1917
 TOT. BD. DT. Oct 1 '16...\$70,294
 Floating debt..... 1,000
 Sinking fund..... 1,624
 Assess. val. 1916 (est.)...2,500,000
 Tax rate (per \$1,000) 1916...\$15.00
 Population in 1910...1,804
 INT. at office of Village Treasurer.

LUCAS COUNTY.
 County seat is Toledo.
Flood-Relief Bonds.
 5s '13 J-J \$38,320...July 18 '17-'23
Children's Home Impt.
 5s '13 M-S \$1,000...Sept 9 '17-'27
 5s '14 A-O 8,000...Apr 14 '17-'20
 5s '14 J-D 5,000...Apr 14 '21-'25
 53s '14 J-O 13,000...Dec 1 '17-'29
 5s '16 M-S \$35,227.27...Mar 1 1918
Armory Bonds.
 43s '91 A-O \$60,000...Apr 20 1941
 43s '92 M-N 13,000...May 1 1942
Bridge Bonds.
 43s '04 M-N \$19,664...May 2 '17-'24
 43s '04 A-O 31,000...Oct 12 '17-'24
 43s '05 F-A 36,000...Aug 15 '17-'25
 43s '08 M-S 47,400...Sept 14 '17-'28
 43s '08 M-S 32,300...Sept 25 '17-'26
 43s '09 J-J 13,000...July 16 '17-'21
 43s '10 F-A 11,000...Aug 22 '17-'21
Hospital Bonds.
 43s '10 M-S \$16,000...Sept 22 '17-'20
Main Sanitary Sewer Bonds.
 5s '13 M-N \$4,000...May 1 '17-'18
 5s '14 J-J 64,000...July 14 '17-'24
 5s '15 M-N 54,000...Nov 12 '17-'25
City-Household Bonds.
 4s '94 M-S \$850,000...Mar 1 1944
 TOT. BD. DT. Oct 14 '16 \$2,710,121
 Assessment debt (incl.)... 761,609

Assessed valuation, real \$213,103,000
 Assessed val., personal... 97,652,870
 Total assessed val. 1915 310,755,870
 (Assessment at actual value.)
 County tax (per \$1,000) '15...\$3.183
 Population in 1910...192,728
 INT. on court-house bonds at Metropolitan Tr. Co., N. Y.; other bonds at office of County Treasurer.

MC ARTHUR HUNTSVILLE S.D.
 This district is in Logan County.
 43s '12 M-S \$26,000...M&S '17-'33
 5s Dec 2,500...Sept 1 '17-'21
 6s M-S 2,500...Oct Mar '14
TOTAL DEBT Oct 4 '16...\$32,000
 Assess. val. '16 (abt. act.) 1,998,990
 School tax (per \$1,000) '16...\$7.42
 Population in 1915 (est.)...1,600
 INT. at Huntsville Banking Co.

MADISON COUNTY.
 London is the county seat.
Flood-Emergency Bonds.
 5s '13 J-J \$19,800...M&S '17-'30
Bridge Bonds.
 5s '13 M-S \$30,820...M&S '17-'37
 5s '14 30,000...-----
 5s '15 M-S 18,400...M-S '17-'24
 (See V. 100, p. 1283, for maturity.)
 5s '15 M-S \$1,600...S&M '17-'18
TOTAL DEBT Oct 1916...\$292,464
 Assessed valuation 1915...43,588,240
 Tax rate (per \$1,000) 1916...\$3.25
 Population in 1910...19,902
 INT. at office of County Treas.

MAHONING COUNTY.
 County seat is Youngstown.
Experiment Farm Bonds.
 5s '13 M-S \$35,700...M & S '17-'23
Flood-Damage Bonds.
 5s M-S \$25,550...M&S '17-'43
Bridge Bonds.
 43s M-S \$167,000...Sept 1 '17-'30
 5s '13 M-S 15,000...Sept 1 '17-'31
 5s '15 14,000...Sept 1 '17-'31
Hospital Bonds.
 43s '14 M-N \$34,000...Sept 1 '17-'24
 5,000...Sept 1 '17-'21
 5s '16 M-S 600...Sept 1 1922
 2,000...Sept 1 '17-'23
 600...Sept 1 1921

Road Bonds.
 43s '14 M-S \$17,500...Sept 1 '17-'23
 5s '15 M-S 8,000...Sept 1 '17-'23
 1,375...Sept 1 1924
 5s '16 M-S 23,000...Sept 1 '17-'21
 5s '16 M-S 34,200...Sept 1 '17-'25
 3,350...Mar 1 1926
 5s '16 M-S 3,500...Sept 1 '17-'23
Infirmity Bonds.
 43s M-S \$3,000...Sept 1 1917
Court-House and Jail Bonds.
 43s M-S \$891,200...M-S '17-'37
 4s M-S 432,000...M-S '17-'35
 TOT. BD. DT. Apr 1 '16 \$1,758,875
 Assess. val. (15-85 act.) 233,777,130
 State & Co. tax (per \$1,000) '15...\$3.26
 Population in 1910...118,151
 INT. at County Treas. office.

MAHONING COUNTY ROAD DIST. NO. 1.
 5s '08 F-A \$29,500...F&A '17-'22
 5s '07 A-O 30,000...A&O '17-'19
 5s '08 F-A 34,000...F&A '17-'22
 5s '09 F-A 64,000...F&A '17-'24
 43s '09 F-A 95,000...F&A '17-'31
 43s '11 F-A 100,500...F&A '17-'36
 43s '12 A-O 179,300...F&A 15 '17-'35
 5s '13 F-A 131,000...F&A '17-'38
 5s '14 F-A 80,500...F&A '17-'34
 5s '14 F-A 18,000...Feb 15 '17-'34
 36,000...Aug 15 '17-'34
BOND. DEBT May 1 '16...\$415,000
 Assessed valuation 1915 238,000,000
 Tax rate (per \$1,000) 1915...\$14.00
 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 \$18,900...Sept 1 '17-'25
Debt Extension Bonds.
 43s M-S \$24,000...M&S '17-'28
Street Bonds (City's portion).
 4s '07 M-S \$10,175...Sept 1 '17-'27
 4s '08 M-S 16,800...Sept 1 '17-'28
 43s '08 M-S 11,000...Sept 1 '17-'27
 4s M-S 25,280...Sept 1 '17-'20
 4s M-S 14,280...Sept 1 '17-'30
 5s M-S 2,000...Sept 1 '17-'21
 5s '13 M-S 27,400...Sept 1 '17-'33
 5s '13 M-S 7,200...Sept 1 '17-'18
 4s M-S 24,850...Sept 1 '17-'31
 5s M-S 16,000...Sept 1 '17-'24
 5s M-S 1,580...1917-1924
 5s M-S 12,510...Sept 1 '17-'25
 1,000...Sept 1 1917
 5s '16 J-D 7,200...Sept 1 '18-'25
 750...Sept 1 1926
Hedges Springs.
 43s M-S \$15,000...Sept 1 '22-'23
Park Bonds.
 4s '07 M-S \$200...Sept 1 1917
 5s '14 M-S 2,400...Sept 1 '17-'20
Arch Construction & Viaduct.
 4s J-J \$500...July 13 1917
 4s M-S 8,000...Sept 1 '17-'24
Fire Station Bonds.
 4s M-S \$1,500...Sept 1 '17-'19
Sewage-Disposal-Plant Bonds.
 5s '15 J-D \$110,000
Sewer Bonds.
 5s '15 M-S \$91,000...Sept 1 1925
 5s '15 M-S 12,100...Sept 1 1919
 5s '14 M-S 1,150...Sept 1 1917
 5s '15 M-S 1,825...Sept 1 1918
 5s '16 M-S 2,450...Sept 1 1919
Bridge Bonds.
 4s M-S \$1,120...Sept 1 '17-'20
Sanitary Bonds.
 4s F-A \$21,000...Aug 1921
Water-Works Bonds.
 4s M-S \$3,000...Sept 1 '17-'19
Water Meter Bonds.
 5s '16 F-A \$3,000...Aug 15 '17-'19
 124,000...Aug 15 '20-'31

TOTAL DEBT Oct 1916...\$443,500
 Assess. debt (add'd) May 1916 142,625
 Total valuation 1916...26,512,840
 Total tax (per \$1,000) 1916...\$12.80
 INT. payable by City Treasurer.

MANSFIELD SCHOOL DISTRICT
 43s '05 M-S \$16,000...M&S '19-'23
 43s '04 F-A 9,000...Nov 1 '17-'19
 43s '04 F-A 9,000...Aug 17-'19
 43s '06 M-S 16,000...M&S '17-'24
 43s '08 M-S 35,000...M&S '20-'28
 4s '11 M-S 90,000...M&S '17-'28
 4s '12 M-S 23,000...Sept 10 '17-'39
 5s '14 M-S 112,000...M-S '17-'44
BOND. DEBT Oct 3 1916 \$314,000
 Floating debt..... 13,116
 Assessed val. 1915-1916...25,612,760
 School tax (per \$1,000) '15...\$7.44
 INT. at Mansfield Sav. Bank.

MARIETTA.
 This city is in Washington County. Inc. Dec. 2 1800. Pop. '10, 12,923.
Bridge Bonds.
 5s --- \$23,500...J&J '17-'24
 5s '13 J-D 102,000...June 2 '17-'33
 5s --- 3,500...1917-1923
Refunding Water Bonds.
 33s A-O \$90,000...Jan 1 1920
Fire-Department Bonds.
 5s M-N \$10,665...May 1 1921
Funding Bonds.
 5s '13 J-D \$9,960...Dec 1 '17-'23
Water-Works Bonds.
 43s M-S \$10,000...Sept 1921
 33s F-A 100,000...Aug 1 1931
 (Subject to call after 1911.)
Electric-Light Bonds.
 5s F-A 15,000...1917
 M-N 1,695...1916-1918
BOND. DEBT Oct 17 '16...\$484,006
 Street impt bonds (incl.)... 117,596
 Floating debt..... 104,639
 Sinking fund (investments) 104,639
 Assess. val. real est. '15 17,502,140
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1915...\$13.40
 INT. at 1st Nat. Bank, Marietta.

MARIETTA SCHOOL DIST.
 43s M-S \$16,000...Sept '21-'30
 4s J-D 20,000...June 1920
BOND. DEBT Oct 1916...\$36,000
 Assess. val. '16 (abt. act.) 18,268,640
 School tax (per \$1,000) 1916...\$4.30
 Population in 1913 (est.)...15,000
 INT. at First Nat. Bk., Marietta.

MARION.
 This city is in Marion County. Incorporated Feb. 22 1830.

Date.	Purpose.	Am't.	Due.
5s '94	Sewers	\$1,000	Mar 1 '17
5s '95	do	3,000	Sept 1 '17
4s '00	Extens. fd.	19,000	Sept 1 '25
5s '04	Sewage dis.posal	25,500	Sept 1 '24
4s '06	do	28,500	Sept 1 '25
4s '06	do	5,500	Mar 1 '29
43s '06	Refund	2,000	Sept 1 '17
43s '06	Street imp.	2,000	Sept 1 '18
43s '07	do	4,000	Mar 1 '20
4s '08	Street imp.	4,435	Sept 1 '20
4s '08	do	500	Sept 1 '17
4s '08	do	500	Mar 1 '19
4s '08	do	1,400	Mar 1 '19
4s '11	Fire sta'n	11,500	Mar 1 '20
43s '11	Fire sta'n	8,000	Mar 1 '24
43s '11	Street imp.	272	Mar 1 '17
43s '12	Fire sta'n	4,500	Sept 1 '20
4s '12	Refunding	14,591	Mar 1 '25
43s '12	Street imp.	2,876	Mar 1 '19
5s '13	do	30,244	Sept 1 '26
5s '13	Park imp.	1,500	Sept 1 '17
5s '13	Smallpox	1,500	Mar 1 '17
5s '13	Fire equip.	1,000	Mar 1 '17
5s '13	Police and fire sta'd	13,500	Mar 1 '39
5s '13			

MARION CO. (Concluded)—
Emergency Flood Bonds.
 5 1/2 M-S \$90,500. Last bds 1919
 5 1/2 M-S 24,200. M&S 17-'24
BOND. DEBT May 15 '16 \$148,500
 Assessment debt (add'l) 364,475
 Certs. of indebt. 65 due '16 20,000
 Assess. val. '14 (85% act.) 62,560,400
 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. Incorporated 1840.
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-'33
 (\$20,000 every 5 years.)
 GEN. BD. DT. Apr 3 '16 189,650
 Assessment debt (add'l) 153,395
 Floating debt 10,735
 Sinking funds 19,500
 Assessed valuation 1915 4,172,720
 Tax rate (per \$1,000) 1915 \$18.30
 Population in 1910 8,575
 INT. at office of Sinking Fund Trustees, Marysville.

MASSILLON.
 This city is in Stark County. Incorporated as a village in 1853.
 City Hall Site, Sec.
 5s '15 A-O \$6,000. Apr 1 '20-'25
Grading Bonds.
 5s '15 \$3,250. Oct 1 '17-'19
Public Impt. Bonds.
 4 1/2s '12 \$8,000. 1917-1919
City Hall Bonds.
 4 1/2s '09 M-S \$1,000. M&S '17-'20
 4 1/2s '08 A-O 22,500. Oct 1 '17-'22
 4 1/2s '08 July 1,500. 1917-1919
Fire & Police Patrol Bonds.
 6s '13 M-S \$7,000. A-O '17-'21
Street Bonds (City's share).
 4 1/2s '09 Aug \$5,000. 1917-1921
 450 1922
 4 1/2s '09 July 4,900. 1917-1923
 4 1/2s '11 M-N 1,050. May 1 1917
 4 1/2s '12 J-D 4,200. Oct 1 '17-'20
 5s '13 A-O 6,975. 1916-1923
 5s '13 A-O 10,700. 1919-1922
 5s '16 A-O 10,000. Oct 1 1922
 8,000. Apr 1 1923
 13,000. Oct 1 1923
 5s '15 2,500. Oct 1 '17-'19
Fire-Dept. Bonds.
 4 1/2s '05 May \$2,000. May '17-'18
 4 1/2s '12 M-N 2,000. May '17-'18
 5s '15 A-O 8,000. Apr 1 '20-'25
Sewer (City's Share).
 4 1/2s J-D \$2,700. 1917-1919
 4 1/2s '13 A-O 7,810. 1917-1924
Park Bonds.
 5s '15 A-O \$20,000. A&O 1 1924
 5,000. Apr 1 1925
 5,000. Apr 1 1925
 5s '10 A-O 10,000. Oct 1 1925
 10,000. A&O 1 1926
Viaduct Bonds.
 5s '14 M-S \$20,000. A&O '17-'22
Flood-Repair Bonds.
 4 1/2s '13 A-O \$12,000. 1917-1922
 GEN. BD. DT. Oct 25 '15 10,600
 Floating debt 2,400
 Assessment debt (add'l) 51,920
 Sinking fund & investments 25,567
 Total assessed val. 1916 21,000,000
 (Assessment about actual value)
 Total tax (per \$1,000) 1916 \$12.70
 Population in 1910 13,879
 INT. at State Bank in Massillon.

MASSILLON SCHOOL DIST.
 4s '01 M-S \$24,000. M&S '17-'22
 4s '05 M-S 15,200. M&S '17-'22
 4s '11 J-D 9,000. M&S '17-'25
 4s '12 M-S 88,000. \$1,500 due each 6 mos. beginning Mch 1 1913.
 4s '09 A-O \$3,900. A&O '17-'19
 4s '10 M-S 14,000. M&S '17-'30
 4s '10 M-S 5,000. M&S '17-'31
 4s '12 M-S 31,000. M&S '17-'31
 4s '13 M-S 34,100. M&S '17-'50
 4s '14 M-S 8,500. Mar 1 '17-'33
 8,000. Sept 1 '17-'32
BOND. DEBT Apr 3 '16 \$246,500
 Assessed valuation 1915 21,959,300
 School tax (per \$1,000) 1915 \$5.07
 INT. payable part at Nat. Bank of Commerce, N. Y.; part at office of Treasurer.

MAUMEE.
 This village is in Lucas County.
 4 1/2s '07 A-O \$60,000. 1937
 5s 11,000. 1937
 5s 6,000. opt. after 1907
Water Works Bonds.
 5s '14 M-S \$56,000. Sept 1 1924
Refunding Bonds.
 5 1/2s '15 F-A \$2,500. Sept 1 '22-'23
Street Bonds.
 5s '11 F-A \$1,000. Feb 1 '17-'21
 4 1/2s '12 M-S 20,260. Mch 1 '17-'23
 GEN. BD. DT. Sept 1915 \$77,000
 Assessed valuation 1915 2,008,130
 Tax rate (per \$1,000) 1910 \$28.90
 Population in 1911 2,347
 INTEREST is payable at the Citizens' National Bank in New York.

MEDINA.
 This village is in Medina County. Incorporated 1835.
General Street Bonds.
 5s '12 Sept \$1,000. Sep 15 '17-'18
 5s '04 1,750. Aug 15 '17-'18
 5s '04 500. Feb 15 1917
 5s '04 3,000. Feb 15 '17-'22
 5s '13 1,000. Jan 1 '17-'18
Library Bonds.
 4s '05 \$4,700. Feb 28 '17-'30
Sewer Bonds.
 4s '07 M-S \$23,000. Sept 1 '21-'24
 5s '07 2,925. Mar 1 '17-'18
 5s '07 1,899. Apr 1 '17-'25
 5s '15 F-A 8,350. 30 Aug '17-'26
 (See V. 101, p. 713, for maturity)
Water Bonds.
 5s '07 \$750. Aug 15 1917
 4s '07 M-S 30,000. Sept 1 '17-'31
 5s '08 M-S 4,000. Mar 15 '17-'24

5s '09 M-S \$500. Mar 15 1917
 5s '12 J-D 2,000. June 1 '17-'20
 6s '14 2,000. Sept 15 '17-'20
 5 1/2s '15 F-A 8,000. Aug 1 '17-'32
 5s '16 J-J 25,000. J-J '17-'42
 GEN. BD. DT. Sept 30 '15 \$92,449
 Cert. of indebtedness 500
 Assessment debt (add'l) 23,311
 Sinking fund 6,463
 Assessed valuation 1915 3,833,440
 Total tax (per \$1,000) 1915 \$15.03
 Population in 1910 2,734
 INT. on 1916 issue at Medina Co. Nat. Bank, Medina; others at Village Treasury.

MERCER COUNTY.
 County seat is Celina.
Bridge Bonds.
 5s '04 F-A \$16,000. F&A '17-'24
 4 1/2s '12 A-O 9,800. Oct 1 '17-'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 1916
 (including \$23,000 ditch,
 \$102,500 general & \$659,
 350 assessment bonds) \$784,850
 Sinking fund 90,000
 Total assessed val. 1915 43,737,750
 Tax rate (per \$1,000) 1915 \$3.00
 Population in 1910 27,536
 INT. payable at County Treasury.

MIAMI COUNTY.
 County seat is Troy.
Fair-Ground Impt. Bonds.
 5s '10 J-J \$8,000. J&J '17-'18
 12,000. J&J '19-'21
Road Bonds (Co's portion).
 5s '16 J-D \$53,500. June 1 '17-'21
Fair-Ground Impt. Bonds.
 4 1/2s '16 J-D 17,900. J-D '17-'21
Funding Flood Bonds.
 5s '13 M-S \$12,000. Sept 1 '17-'22
Flood Emergency Bonds.
 5s '13 M-S \$418,000. Sept 1 '17-'29
Children's Home Bonds.
 5s '15 M-S \$7,500. M&S '17-'23
Power House Bonds.
 5s '15 J-J \$9,000. J&J '17-'25
Bridge Bonds.
 5s \$4,000. Jan 1 '17-'20
 Road bds. Apr 10 '16-'25 \$54,100
BOND. DEBT July 1916 \$766,700
 Sinking fund 30,581
 Total assessed val. 71,903,050
 (Real estate assess. 90% act. val.)
 County tax (per \$1,000) 1915 \$3.62
 Population in 1910 45,047
 INTEREST at Treasurers office.

MIAMISBURG.
 This village is located in Montgomery Co. Incorporated Feb. 11 1832.
Flood Emergency Bonds.
 5s '13 J-D \$10,000. June 2 '19-'28
 5s '14 3,000. Feb 1 '20-'22
Miami River Front Impt. Bds.
 5s '15 M-S \$2,000. Sept 1 '19-'22
City Building Bonds.
 4s J-D \$10,000. June 1 '05-'29
Water Bonds.
 4 1/2s '04 M-S \$80,000. Mch 1 1934
 (Subject to call Mch 1 1924)
 5s '15 F-A 10,000. Aug 2 '17-'28
Sewer Construction Bonds.
 4s J-J \$12,250. July 15 '17-'33
 4s '14 F-A 1,000. Aug 1 1925
 4,500. Apr 1 '24-'26
General Street Bonds.
 4s M-N \$3,200. Nov 2 '17-'18
 4s '15 A-O 4,000. Oct 1 '26-'29
 900. Oct 1 1930
Electric Light (opt. after 1925).
 5s '05 F-A \$19,000. Feb 1 1930
 GEN. BD. DT. Oct 1916 \$163,300
 Assessment debt (add'l) 6,189
 Sinking fund 53,089
 Assessed valuation 1915 4,776,340
 Total tax (per \$1,000) 1915 \$14.00
 Pop'n. 1910, 4,271; 1914, 4,516
 INTEREST on the water and the light bonds of 1905 is payable at Hancock Nat. Bank, N. Y.; on sewer 4s at Miamisburg; on flood emergency and city building bonds at First Nat. Bank, Miamisburg.

MIAMISBURG SCHOOL DIST.
 4s '05 M-N \$37,500. Nov 11 '17-'31
 4s '05 J-D DEBT Oct 1916 \$40,000
 Sinking fund & April 1916 1,375
 Assessed valuation 1915 4,813,840
 School tax (per \$1,000) 1915 \$5.12
 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.
 4 1/2s '12 Oct \$500. Oct 1 1917
 6s '13 A-O 10,000. 1923
 6s '14 J-J 12,000. July 1 '17-'28
Flood Emergency Bonds.
 5s '13 J-D 23,000. July 1 '23-'27
Water Bonds.
 4s '09 J-J \$24,000. 1923
 4s '03 A-O 18,000. Oct 1 '17-'22
 4 1/2s '10 J-D 30,000. June 1 '17-'40
 4 1/2s '12 J-J 8,000. July 1 '17-'32
 5s '15 A-O 4,260. A-O '17-'25
 4 1/2s '10 A-O 10,000. Apr 1 '17-'26
 30,000. Apr 1 '27-'41
 4s '15 J-D 40,000. June 1 '17-'41
Street Paving (City's portion).
 4 1/2s '08 A-O \$2,923.92. Apr 1 '17-'18
 4 1/2s '08 F-A 2,400. Aug 15 '17-'18
 4 1/2s '08 J-D 249,740. Dec 1 '17-'18
 4 1/2s '09 F-A 9,980. Aug 1 '17-'30
 4 1/2s '08 A-O 356,780. 1917-1918
 4s '07 M-N 1,331. 1917
 4 1/2s '11 J-D 21,350. 1917-1942
 4 1/2s '11 F-A 6,000. Aug 1 '17-'22
 4 1/2s '12 M-N 4,000. May 1 '17-'18
 4 1/2s '12 J-D 15,357.80. Dec 1 '17-'22
 5s '13 A-O 38,000. Aug 1 '17-'34
 5s '13 F-A 7,000. Aug 1 '17-'35
 5s '14 J-J 28,000. July 1 '17-'44
 4 1/2s '16 M-N 9,000. May 1 '17-'25
 4 1/2s '16 M-N 14,000. May 1 '17-'23

Sewer Bonds.
 5s '96 F-A \$14,000. Aug 1 1921
 4s '05 J-D 18,000. June 1 1922
 4s '09 M-S 25,000. 1917-1941
 4s '10 A-O 90,000. Apr 1 '17-'61
 4 1/2s '11 F-A 11,000. Aug 15 '17-'27
 4 1/2s '12 F-A 12,000. Aug 1 '17-'28
 4 1/2s '12 Dec 12,000. Dec 1 '17-'28
 5s '14 J-D 13,000. June 1 '17-'29
Park Bonds.
 3 1/2s '99 J-D \$25,000. Dec 1 1930
 4s '00 F-A 75,000. Feb 1 1930
 (Subject to call after Feb 1 1920)
 4 1/2s '16 M-S \$1,000. Sept 1 1918
 34,000. Sept 1 '19-'35
 GEN. BD. DT. May 1916 \$482,073
 Water bonds (incl.) 162,000
 Assessment debt (add'l) 405,000
 Sinking fund 26,034
 Assess. val. '16 (abt. act.) 29,520,000
 City tax (per \$1,000) 1915 \$13.20
 Population in 1910 13,152
 INT. payable at Nat'l Park Bk. N. Y.

MIDDLETOWN SCHOOL DIST.
 4s '03 A-O \$14,000. Oct 1 '17-'30
 4s '05 J-D 5,000. June 1 '22-'23
 3,65s '06 A-O 10,000. Apr 16 '17-'21
 4s '08 J-J 15,000. July 24 '42-'44
 3,65s '06 M-S 68,000. Sept 1 '23-'41
 4s '10 J-J 11,000. Jan 21 '23-'33
 4 1/2s '10 F-A 120,700. Aug 1 '17-'50
 4 1/2s '12 J-D 16,000. Dec 1 '17-'32
 5s '13 F-A 65,000. Aug 1 '20-'25,330
 5s '15 J-D 3,000. July 1 '17-'19
 2,000. July 1 '21-'22
 8,000. Apr 1 '18-'25
 4 1/2s '16 A-O 3,000. Apr 1 1919
 20,000. Apr 1 '21-'24
BOND. DEBT Apr 1 1916 \$345,000
 Sinking fund 6,000
 Assess. val. '16 (abt. act.) 29,520,000
 School tax (per \$1,000) 1915 \$4.10
 Population in 1915 (est.) 18,000
 INT. at Nat. Park Bank, N. Y.

MINERVA SCHOOL DISTRICT.
 This district is in Stark County.
 5s '15 A-O \$64,000. Apr 30 '17-'45
BOND. DEBT Oct 3 '16 66,500
 Floating debt 5,000
 Sinking fund 1,600
 Assessed valuation 1916 1,632,610
 Actual value (est.) 2,000,000
 School tax (per \$1,000) '15 \$6.619
 INT. at 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 \$20,000. Dec 16 '17-'32
Funding Bonds.
 4,90s '08 J-J \$13,500. Feb 16 1918
 (or may be extended to 1923)
BOND. DEBT Apr 6 1916 \$63,500
 Floating debt 2,000
 Sinking fund 28,448
 Assessed valuation 1915 5,726,240
 Total tax (per \$1,000) 1915 \$12.70
 INT. at First Nat. Bk., Mingo Jct.

MONTGOMERY COUNTY.
 County seat is Dayton.
Infirmary-Building Bonds.
 4 1/2s '03 J-D \$55,000. June 15 '17-'27
 5s '15 F-A 9,000. Feb 8 '17-'25
 5s '15 F-A 4,500. Feb 8 '17-'25
Tuberculosis Hospital Bonds.
 4 1/2s '16 M-S 45,500. Sept 1 '18-'30
 4,500. Sept 1 1931
State and County Road Bonds.
 4 1/2s J-D \$18,000. June 1919
Inter County Road Bonds.
 5s '14 M-S \$83,580. Sept 1 '17-'24
 5s '15 A-O 1,000. Apr 1 1917
 16,000. Apr 1 '18-'25
Fair-Ground Bonds.
 5s '13 M-S \$9,000. Mar 1 '17-'25
 4 1/2s '16 June 4,000. June 14 1917
 20,000. June 14 '18-'21
Children's Home Bonds.
 5s '14 J-J 8,000. Jan 6 '17-'20
 5s '15 M-S 9,000. Sept 1 '17-'25
Flood Emergency Bonds.
 5s '13 J-D \$300,000. June 1 '23-'42
 5s '15 M-N 72,000. May 1 '17-'30
 4 1/2s '16 M-S 70,000. Mar 1 '17-'30
 4 1/2s '16 M-S 70,000. Sept 1 '17-'30
 4 1/2s '16 M-S 112,000. Sept 1 '18-'31
 18,000. Sept 1 1932
Bridge Bonds.
 4s '07 M-S \$10,000. Nov 1 '17-'18
 4 1/2s '08 J-D 3,600. Dec 1 '17-'19
 4s '09 A-O 6,000. Apr 1 '17-'19
 4 1/2s J-D 18,000. June 1 1919
 4 1/2s J-D 8,000. July 1 1918
 4 1/2s '12 M-N 6,000. May 1 '17-'19
 1,000. May 1 1920
 5s '13 M-S 10,000. Mar 1 '17-'21
 5s '13 M-N 10,000. Nov 1 '17-'21
 5s '14 M-N 11,250. May 1 '17-'22
 5 1/2s '14 M-N 10,000. Nov 5 '17-'21
 1,000. Nov 5 1922
 5s '15 M-N 12,000. May 4 '17-'22
 5s '15 M-S 12,000. Sept 1 '17-'22
 1,000. Sept 1 1923
 4 1/2s '16 M-S 14,000. Mar 10 '17-'23
 1,000. Mar 10 1924
 4 1/2s '16 M-S 14,000. Sept 1 '17-'23
 1,000. Sept 1 1924
Memorial-Building Bonds.
 4 1/2s '07 A-O \$1,388.88. Feb 1 '17-'24
 4 1/2s '10 F-A 10,000. Aug 1 '17-'20
 GEN. BD. DT. Oct 5 '16 \$1,645,895
 Assessment debt (incl.) 307,740
 Assessed valuation 1916 232,822,840
 Actual value (est.) 290,000,000
 Tax rate (per \$1,000) 1916 \$16.80
 Population in 1910 163,763
 INT. payable at Co. Treas. office.

MORROW COUNTY.
 County seat is Mt. Gilead.
TOT. BD. DT. May 1916 \$389,439
 Assessed valuation 1915 26,552,185
 Actual valuation (est.) 30,000,000
 State & Co. tax (per \$1,000) 1915 \$5.345
 Population in 1910 16,815
 INTEREST at Treasurer's office.

MORROW SCHOOL DISTRICT.
 This district is in Warren County.
 4s '12 J-D \$37,000. 1917-1941

BOND. DEBT Oct 14 '16 \$38,500
 Floating debt 775
 Sinking fund 1,000
 Assessed valuation 1915 926,210
 School tax (per \$1,000) 1915 \$10.50
 INTEREST at Clerk's office.

MOUNT VERNON.
 This city is in Knox County. Incorporated Feb. 26 1845.
Fire Equip. Bonds.
 5s '14 J-D \$6,000. Dec 1 '17-'22
Water Bonds.
 4s '05 J-D \$19,500. June 30 1922
Street & Sewer (City's Portion).
 5s B-A \$3,600. Aug 1 1917
 5s Apr 5,500. Apr 1 1917
 5s M-N 7,650. Nov 1 1917
 5s M-N 1,200. May 1 1917
 4 1/2s '12 J-J 18,000. J-J '17-'34
 5s '14 J-D 14,500. J-D '17-'24
 200. June 1 1923
 5s '15 A-O 7,300. Apr 1 1924
 5s '16 A-O 4,500. Oct 1 '17-'25
 Assessment 4s, 5s & 6s \$87,965
 Water works bonds 16,500
 TOT. BD. DT. Sept 16 159,309
 Floating debt 56,216
 Sinking funds Oct 5 1915 21,000
 Assessed valuation 1916 10,770,170
 (Assessment about actual value)
 Tax rate (per \$1,000) 1916 \$14.60
 Population in 1910 9,087
 INTEREST payable at office of Sinking Fund Trustees, Mt. Vernon.

MOUNT VERNON SCHOOL DIST.
 4s '07 M-S \$24,500. Mar 1 '17-'22
 4s '10 J-D 26,000. Dec 1 1930
 (Subject to call Dec 1915.)
 5s '15 \$48,500. J & D 12 yls.
BOND. DEBT Oct 31 '16 \$99,000
 Ass'd val. '16 (about act.) 12,000,000
 INTEREST payable in Mt. Vernon.

MUSKINGUM COUNTY.
 County seat is Zanesville.
Emergency Flood Bonds.
 4 1/2s \$100,000. May 1 1923
 5s 80,000. May 1 '17-'24
 5s 75,000. Aug 1 1934
 5s '13 M-S 160,000. May 1 '17-'24
 5s '14 J-D 200,000. Dec 1 '25-'28
Highway Bldg. Bonds.
 5s \$36,000. Apr 1 '17-'19
 5s 97,000. Oct 1 '17-'23
 5s 140,000. Aug 1 1925
State-Aid Road Bonds.
 5s '15 J-D \$11,000. June 1 1919
 4s '10 J-D 12,000. June 1 1920
 5s 15,000. July 1 1917
Children's Home Bonds.
 4s '11 J-D \$15,000. Dec 1 1926
Funding Bonds.
 4 1/2s '04 J-D \$75,500. Dec 1 '21-'24
 5s M-S 25,000. Mar 1 1919
Bridge Bonds.
 4s M-N \$60,000. May 1 '17-'20
 5s A-O 16,000. Apr 1 1917
 5s 7,000. May 1 1918
 4s '10 J-D 225,000. July 1 '19-'31
BOND. DT. May 9 '16 \$1,357,500
 Assess. val. '16 (abt. act.) 67,000,000
 State & Co. tax (per \$1,000) '15 \$4.60
 Population in 1910 57,488
 INT. on bridge 4s, funding and children's home bonds at Co. Treas.; on others at Nassau Bank, N. Y.

NAPOLEON.
 This village is in Henry Co. Inc. June 7 1853. Population 1910, 4,007.
Armory Site Bonds.
 4 1/2s '12 May \$1,800. 1917-1919
Refunding Bonds.
 4 1/2s '06 M-S \$12,000. June 15 1931
 4 1/2s M-S 25,000. 1924
 4 1/2s M-S 20,000. 1929
 4 1/2s M-S 15,000. 1936
 4 1/2s '09 M-S 6,000. M-N '15-'19
 5s '16 A-O 14,000. A&O '17-'23
Water-Plant Bonds.
 5s '13 12,000. \$42,000
Fire-Engine-House Bonds.
 5s '15 7,000.
Library Bonds.
 4 1/2s '11 M-N \$500. May 1 1917
BONDED DEBT Feb 1916 \$192,800
 Floating debt 35,000
 Assess. val. '15 (abt. act.) 4,467,800
 Total tax (per \$1,000) 1912 \$15.00
 INT. at Village Treas. office.

NELSONVILLE SCHOOL DIST.
 4s '07 M-S \$20,000. Sept 1 '17-'38
 4s '07 M-S 21,000. Mar 1 '17-'37
BOND. DEBT June '16 \$42,000
 Assess. val. '16 (abt. act.) 4,200,000
 School tax (per \$1,000) 1915 \$5.30
 INT. at Citizens' Central Bank, Nelsonville.

NEWARK.
 This city is in Licking County.
General Street Bonds.
 5s '13 F-A \$1,000. Feb 1 1918
 5s '13 J-J 1,000. June 1918
Grade-Crossing Elimination.
 4 1/2s '12 A-O 240,000. Apr 1 '18-'41
Water Bonds.
 4 1/2s '04 J-J \$270,000. July 1 '17-'32
 4 1/2s '0

NEWARK (Continued).
Electric Bonds.
 4s '05 A-O \$3,000. Apr 1 '17-'20
Refunding Light Bonds.
 5s '02 M-S \$20,000. Sept 1 '17-'32
 4 1/2s '16 M-N 5,000. 1917
Police & Fire Dept. Bonds.
 4s '06 J-J \$5,000. July 1 1912
 5s '14 M-S 12,000. May 1 1920
 GEN. DEBT Oct 3 '16. \$932,121
 Assessment debt 4s & 5s. 187,512
 TOTAL DEBT Oct 3 '16. 1,119,633
 Sinking fund. 77,321
 Assessed valuation 1915. 29,895,130
 City tax rate (per \$1,000) 1915. \$5.45
 Total tax (per \$1,000) '15. \$13.60
 Population in 1910. 25,404
 INT. on grade crossing bonds payable in N. Y. City; other interest is payable by Sinking Fund Trustees.

NEWARK SCHOOL DISTRICT.
 4s '03 J-D \$500. June 15 1917
 4 1/2s '04 M-S 1,950. Mar 21 '17-'19
 4 1/2s '05 F-A 8,000. Feb 20 '17-'20
 4 1/2s '05 F-A 5,000. Aug 15 '17-'21
 4s '06 M-N 5,000. May 7 '17-'20
 4s '07 M-S 42,000. Mar 17 '21
 4s '08 J-J 9,000. Apr 23 '17-'23
 4s '12 M-N 8,000. May 1 '17-'23
 4s '13 M-N 22,000. May 20 '17-'23
 5s '14 A-O 16,000. Apr 30 '17-'34
 BOND. DEBT Oct 1916. \$198,950
 Floating debt. 23,000
 Assess. val. 16 (90% act.) 30,500,000
 School tax (per \$1,000) 1916. \$4.80
 Population in 1916 (est.) 29,000
 INT. at District Treasurer's office.

NEW BOSTON.
 This village (P. O. Portsmouth) is in Scioto County. Pop. 1910, 1,858.
Street Bonds.
 5s '16 A-O \$6,500. Apr 1 1933
 5s '16 J-J 4,000. July 1 1935
Water Bonds.
 5s '14 J-J \$50,000. July 1 '19-'43
 5s '15 M-N 4,000. Nov 1 1930
Water Bonds.
 5s '14 J-J \$42,000. July 1 '23-'43
Fire-Dept. Bonds.
 5s '15 J-J \$2,500. Jan 1 '17-'21
 BOND. DEBT July 1916. \$168,000
 Sinking fund. 4,000
 Assessed valuation 1916. 3,592,150
 Tax rate (per \$1,000) 1916. \$14.80
 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.
 4 1/2s '13 J-J \$29,500. Jan 24 '23-'52
 5s '13 J-J 5,000. July 18 '23-'32
 5s '14 10,000.
 5s '16 M-S 3,000. Mar 25 1933
 3,500. Mar 25 1940
 BOND. DEBT March 1916. \$92,000
 Floating debt. 6,000
 Assessed valuation. 3,592,150
 INT. at Portsmouth Banking Co.

NEW LEXINGTON.
 This village is in Perry County.
Street Impt. Bonds (village's por.).
 5 1/2s '16 M-N \$13,000. May 1 '17-'36
Refunding Bonds.
 5s '16 J-J \$3,500. Sept 1 '18-'27
 BOND. DEBT July 1916. \$136,157
 Sinking fund & securities. 16,000
 Assessed val. 1915. 2,288,925
 Total tax (per \$1,000) 1915. \$15.20
 Population in 1910. 2,559
 INT. at the village treasury.

NEW PHILADELPHIA.
 This city is in Tuscarawas County.
Street Impt. Bds. (city's portion).
 5s '16 J-J \$17,000. July 1 '17-'20
Motor Hose Wagon Purch. Bds.
 5s '16 M-S \$5,500. M-S 1 '17-'22
 TOT. BD. DT. July 10 '16. \$454,869
 Spec. assess. bds. & notes
 May 18 1916 (incl.) 159,166
 Sinking fund July 10 1916. 4,489
 Assessed valuation 1915. 10,569,360
 Total tax rate (per \$1,000) '15 \$15.60
 Population in 1910. 8,542

NEW PHILADELPHIA SCH. D.
 This district is in Tuscarawas Co.
 5s '13 J-D \$109,100 & J-D '17-'35
 4s M-S 15,000. 1920
 5s '14 5,000. A-O '17-'21
 14,000. A-O '22-'28
 5s '15 14,000. J&D 1 '17-'30
Library Bonds.
 5s '16 J-J \$7,500. Mar 1 '17-'31
 TOTAL DEBT Dec 17 '15. \$17,000
 Assessed val. 1915. 11,469,190
 Tax rate (per \$1,000) 1915. \$15.60
 INT. on 4s at Citizens' Nat. Bank, New Phila., on 5s and 6s in New Philadelphia.

NILES.
 This city is in Trumbull County.
Funding Bonds.
 5s '16 J-D 5,000. June 10 1920
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 6,500. July 1 41-'43
 5s '14 F-A 56,000. Aug 1 '17-'24
 5s '15 J-D 2,500. June 1 1920
 4,000. June 1 '21 & '22
Sewer Bonds (city's portion).
 6s '14 J-D \$2,000. Dec 28 1924
 5s '15 M-S 4,500. Aug 1 '17-'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
Cemetery Impt. Bonds.
 5s '15 J-D \$14,000. June 15 '31-'34
 5s '16 J-J 5,000. July 10 '24-'28
Property-Purchase Bonds.
 5s '15 A-O \$6,000. Apr 5 1922
 6,500. Apr 5 1925
 BOND. DEBT July 1916. \$218,194
 Sinking fund. 8,000
 Assessed valuation 1916. 11,561,690
 Tax rate (per \$1,000) 1916. \$14.20
 Population in 1910. 8,361

NILES SCHOOL DISTRICT.
 This district is in Trumbull Co.
 4 1/2s '11 M-S \$51,000. Mar 1 '17-'43
 4 1/2s M-S 28,000. Mar 1 '17-'31
 5s '13 J-J 96,000. July 17 '17-'48
 5s '14 F-A 99,000. Feb 2 '18-'50
 5s '15 A-O 5,000. Apr 1 '17-'18
 BOND. DEBT Oct 11 '10. \$279,000
 Assessed val. '16 (approx.) 16,000,000
 School tax (per \$1,000) 1916. \$5.40
 Population in 1916 (est.) 12,000
 INT. payable at office of City Treas

NOEWALK.
 This city is in Huron Co. Incorp. April 1881. Population 1910, 7,858.
Electric Light Bonds.
 5s '14 M-S \$10,000. Sept 1 '23-'42
Water Bonds.
 5s A-O \$37,125. 1917-1925
 M-S 12,460. 1917-1928
 M-S 3,120. 1917-1922
General Sewer Bonds.
 4 1/2s '07 \$4,000. Mch '17-'20
 3,000. Sept '17-'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 \$20,000. J-D 17-'26
 5s '14 A-O 7,000. Dec 1 '17-'23
 5s '16 A-O 8,000. Dec 1 '18-'25
 500. Dec 1 1928
 TOT. DEBT May 9 '16. \$38,500
 Assessed valuation 1915. 10,870,925
 School tax (per \$1,000) 1915. \$4.16

NORWOOD.
 This city is in Hamilton Co., adjoining Cincinnati, Inc. as village July 18 1888; city May 4 1903.
Public Bath Natatorium Bonds.
 5s '13 A-O \$10,000. Apr 6 1933
Playground Extension Bonds.
 5s '13 J-J \$10,500. July 21 1933
Comfort Station Bonds.
 4 1/2s '16 A-O \$5,000. Apr 1 '17-'26
Park Impt. Bonds.
 4 1/2s '16 A-O \$2,400. Apr 1 '17-'28
Garbage Wagon Equip. Bonds.
 4 1/2s '13 A-O \$3,500. Apr 21 1933
Garbage-Site Bonds.
 4 1/2s '15 A-O \$5,000. Apr 1 '17-'26
Incinerator Bonds.
 4 1/2s '15 A-O \$15,000. Apr 1 '17-'31
Office Equipment Bonds.
 4 1/2s '12 J-D \$3,500. Dec 6 1932
Improvt. (City's portion).
 4 1/2s '12 J-D \$130,000. Dec 23 1932
 4 1/2s '07 M-N 15,000. Nov 15 1927
 4s '08 J-J 11,000. July 8 1928
 4s '08 J-D 90,000. Dec 29 1933
 4 1/2s '09 M-N 13,500. May 7 1934
 4s '10 J-J 41,000. Jan 15 1935
 4 1/2s '10 M-N 14,000. Nov 15 1930
 4 1/2s '11 J-J 15,672.87. July 7 1931
 4 1/2s '12 A-O 4,500. Aug 26 1932
 4 1/2s '13 J-J 20,000. July 2 1933
 5s '14 15,645. May 20 1934
 5s '14 A-O 7,000. Oct 1 '17-'30
 4 1/2s '15 A-O 3,000. Apr 1 '17-'22
 5s '14 A-O 2,000. Oct 1 1924
 4 1/2s '15 A-O 15,000. Apr 1 '17-'31

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
 4 1/2s '16 A-O 5,000. Apr 1 '17-'26
Auto Patrol & Ambulance Bds.
 4 1/2s '12 J-J \$5,000. July 19 1932
Electric Light Bonds.
 5s '05 A-O \$10,000. Oct 1 '17-'26
 4s '02 M-N 20,000. May 15 1922
 4s '03 A-O 10,000. Apr 15 1923
 4 1/2s '04 May 6,000. May 20 1929
 4s '10 A-O 18,000. Apr 15 1930
 4 1/2s '12 A-O 4,000. Oct 1 '17-'35
 4 1/2s '15 A-O 14,000. Oct 1 '17-'30
 4 1/2s '16 A-O 5,000. Apr 1 '17-'26
Street Impt. (City's Portion).
 5s '13 F-A \$26,000. Feb 24 1933
 5s '14 M-N 18,000. Nov 16 1934
 5s '15 A-O 1,500. Apr 1 1925
 4 1/2s '16 A-O 16,000. Apr 1 '21-'36
 4 1/2s '16 A-O 8,000. Apr 1 '17-'28
 4 1/2s '16 A-O 12,000. Apr 1 '17-'28
 4 1/2s '16 A-O 30,000. Apr 1 '17-'36
 28,000. Apr 1 '17-'30
 4 1/2s '16 A-O 72,000. Apr 1 '17-'34

Street Repair Bonds.
 4s '03 M-N \$3,000. May 1 1918
 4s '00 A-O 20,000. Apr 16 1930
 4s '06 M-N 8,000. May 15 1931
 4 1/2s '08 A-O 6,000. Apr 15 1933
 4s '09 M-N 6,000. May 29 1934
 4 1/2s '11 M-N 18,000. May 8 1931
 4 1/2s '12 A-O 25,000. July 19 1932
 4 1/2s '11 J-J 5,000. July 7 1931
 5s '14 6,000. June 6 1934

Street Extension Bonds.
 4 1/2s '04 Aug \$15,000. Aug 1 1924
 4s '05 July 12,000. July 15 1925
 4 1/2s '06 J-J 6,000. July 1 1931
 4 1/2s '11 A-O 2,500. Apr 7 1931
 4s '11 J-J 5,500. July 17 1936
 4 1/2s '11 F-A 2,000. Aug 29 1931
 4 1/2s '11 F-A 5,500. Feb 14 1933
 4 1/2s '12 M-N 3,000. Nov 25 1932
 4 1/2s '10 M-N 1,500. May 21 1930
 5s '13 M-S 6,500. Mar 17 1933
 5s '15 A-O 5,500. Apr 1 '17-'27
 4 1/2s '16 A-O 2,400. Apr 1 '17-'28
Montgomery Pike Widening Bds.
 4s '00 A-O \$25,000. Apr 16 1930
Sherman Ave. Damage Bonds.
 5s '03 J-D \$1,831.75. Dec 15 '23
Sidewalk Bonds (City's Portion).
 5s '01 F-A 25,000. Aug 15 '21-'21
 5s '02 A-O 18,000. Oct 1 '22-'39
 5 1/2s '04 J-J 7,000. Jan 1 '24-'30
 5s '05 J-J 5,000. July 1 1925
 5s '07 M-N 2,000. Nov 15 1917
 4s '00 F-A 5,000. Aug 15 1919
 4s '00 A-O 15,000. Apr 16 1930
 4s '00 M-N 10,000. May 2 1930
 4s '02 M-S 3,500. Sept 15 1932
 4s '03 F-A 2,500. Aug 15 1923

Sewer Bonds.
 4 1/2s '05 J-D \$25,000. June 1 1925
 4 1/2s '06 J-D 20,000. July 1 1931
 4 1/2s '07 A-O 29,000. Apr 8 1932
 4 1/2s '07 J-D 17,000. June 14 1932
 4 1/2s '08 F-A 4,000. Feb 14 1939
 4 1/2s '10 A-O 1,500. Oct 24 1930
 4 1/2s '12 J-J 22,000. July 19 1932
 4 1/2s '13 J-D 3,000. June 18 1933
 4 1/2s '13 J-J 1,500. July 1 1933
 4 1/2s '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
 4 1/2s '14 A-O 8,000. Oct 1 '17-'32
 5s '14 A-O 3,910.64. Oct 1 1924
 5s '15 A-O 8,000. Apr 1 1932
 5s '15 A-S 4,000. Apr 1 '17-'24
 4 1/2s '16 A-O 5,000. Apr 1 '17-'26

Town-Hall Bonds.
 4s '06 M-N \$3,000. May 15 1931
Water & Light Plant Bonds.
 5s '13 F-A \$105,000. Aug 6 1933
Debt Extension Bonds.
 4s '00 Apr \$22,620.62. Apr 16 1920
 4s '01 Apr 22,388.32. Apr 15 1926
 4s '01 Oct 17,818.24. Oct 1 1926
 4s '02 Sept 23,813.10. Sept 15 1922
 4 1/2s '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 15,000. Mar 1 1925
 5s '15 M-S 24,000. Sept 1 '17-'40
Fire and Police Bonds.
 5s '15 M-S 24,000. Sept 1 '17-'40
 4 1/2s '04 Apr 15,000. Apr 1 1924
 4 1/2s '07 M-S 10,000. Feb 1 1925
 4s '07 J-J 4,000. July 26 1932
 4 1/2s '11 F-A 2,500. Aug 29 1931
 4 1/2s '12 M-S 50,000. Mar 21 1932
 4 1/2s '08 M-S 2,200. Mar 31 1933
 4 1/2s '08 M-N 2,500. Nov 24 1928
 4 1/2s '09 J-J 1,500. Jan 30 1929

Water-Main Extension Bonds.
 4 1/2s '08 J-D \$5,000. Dec 18 1933
 4 1/2s '10 A-O 4,000. July 29 1932
 4 1/2s '10 A-O 3,000. Oct 24 1930
 4 1/2s '10 A-O 2,500. Apr 15 1935
Viaduct Bonds.
 4 1/2s '08 M-S \$8,600. Sept 17 1933
 4s '07 J-J 35,000. July 11 1927
Market House Bonds.
 4s '07 J-J \$85,000. July 11 1932
Water-Works Bonds.
 5 1/2s '93 J-J \$15,000. July 1 '17-'22
 5 1/2s '93 M-S 17,500. Sept 1 '17-'23
 5s '07 M-S 5,000. Mch 1 1917
 5s '00 A-O 15,000. Apr 16 1930
 4 1/2s '04 M-S 6,500. Mch 1 1924
 4 1/2s '04 J-D 2,700. Dec 1 1924
 4 1/2s '04 J-D 4,500. Dec 31 1924
 4 1/2s '05 M-N 4,250. May 20 1925
 4 1/2s '05 F-A 1,500. Aug 1 1925
 4s '06 J-D 25,000. June 1 1931
 4 1/2s '06 M-N 5,200. Nov 15 1931
 4s '07 J-J 6,500. July 11 1932
 4s '08 J-D 34,000. July 29 1932
 4 1/2s '08 J-D 6,000. Dec 18 1933
 4s '10 A-O 15,500. Apr 15 1930
 4 1/2s '16 A-O 3,500. Apr 1 '17-'23
 GEN. BD. DT. Nov 1 '16. \$2,005,368
 Assessment debt (add'l) 280,372
 Sinking fund. 218,602
 Assess. val. '16 (abt. act.) 37,487,350
 Total tax rate (per \$1,000) '16 \$15.08
 Pop'n 1910, 16,185; '16 (est.), 28,000
 INT. at Norwood Nat. Bank.

NORWOOD SCHOOL DISTRICT.
 4s '09 J-J \$125,000. July 20 '19-'48
 5s '95 M-S 4,000. Apr 17-'20
 4s '00 M-N 38,000. May '17-'35
 4s '05 J-D 47,500. June '17-'35
 4s '05 J-J 10,000. July '17-'36
 4s '06 M-S 7,000. Sept '17-'33
 4s '10 M-S 19,500. Mar 14 '29-'49
 4s '11 J-J 75,000. July '21-'50
 4s '10 A-O 20,000. Oct '21-'50
 4s '12 J-D 55,000. Dec 16 '22-'49
 5s '13 A-O 30,000. Apr 30 '17-'20
 4 1/2s '14 J-D 94,000. June 8 17-40
 4 1/2s '15 J-D 45,000. 1927-1933
 (See V. 101, p. 1829 for maturity.)
 4 1/2s '16 M-S 10,000. Sept 18 1934
 BOND. DEBT Oct 4 1916. \$780,000
 Assess. val. '16 (abt. act.) 37,008,000
 School tax (per \$1,000) 1916. \$5.10
 Population in 1915 (est.) 25,000
 INT. at First Nat. Bk., Norwood.

OAK HARBOR SCHOOL DIST.
 This district is in Ottawa County.
 4 1/2s '11 A-O \$4,000. Apr 1 '17-'33
 17,000. Oct 1 '17-'33
 BOND. DEBT Apr 1 '16. \$52,000
 Assess. val. '15 (abt. act.) 2,222,800
 School tax (per \$1,000) 1915. \$7.00
 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.
Refunding Bonds.
 5 1/2s '15 M-S \$11,000. Sept 1 '17-'27
Water-Works Refund. Bonds.
 3 1/2s '99 F-A \$8,000. Aug 1 '17-'20
 4s 9,000. Aug 1 '21-'23
Sewer Bonds (General).
 4 1/2s '07 F-A \$6,000. Aug 1 '17-'28
 4 1/2s '08 M-S 1,000. Sept 15 1917
 GEN. BD. DT. Dec 31 '15 \$43,600
 Assessment debt. 85,980
 Sinking funds. 21,620
 Assess. val. '13 (abt. act.) 6,000,000
 Total tax (per \$1,000) 1913. \$11.80
 Population in 1910. 4,365
 INTEREST on street bonds is payable at Citizens' Nat. Bank, Oberlin; on refunding 5s at State Sav. Bank Co. in Oberlin.

OERRVILLE.
 This village is in Wayne County, incorporated Sept. 9 1864.
Sewer & Disposal Plant.
 5s '08 Mar \$13,300. Mar 1922
 5s '09 Mar 7,500. Mar 1919
Refunding Bonds.
 4 1/2s '16 J-J 4,000. July 1 '18-'24
 4 1/2s '16 J-J 4,000. July 1 '25-'30
Water-Works Bonds.
 4 1/2s '08 M-S \$9,000. Sept 1918
 4 1/2s '09 M-S 9,000. Mar 1919

4 1/2s '10 Sept \$4,000. Sept 1919
 5s '15 M-S 12,500. Mar 1935
General Street Bonds.
 5 1/2s '13 J-J \$8,000. July 1923
Electric Light Plant.
 5s '14 J-J \$1,000. July 1929
 GEN. BD. DT. June 1916. \$114,300
 Assessment debt (add'l) 67,790
 Sinking fund. 7,193
 Assessed valuation 1916. 1,339,455
 Total tax rate (per \$1,000) '16 \$15.20
 Population in 1910. 3,101
 INT. at Orrville National Bank.

OTTAWA COUNTY.
 Port Clinton is the county seat.
Bridge Bonds.
 6s '97 J-D \$1,000.
 6s '97 J-D 2,000.
 5s '99 F-A 2,000.
 5s '00 F-A 4,000.
 5s '04 3,000.
 5s '11 8,250.
Court House Bonds.
 5s '90 F-A \$6,000.
 5s '01 2,500.
Railroad Crossing Bonds.
 5s '16 M-S \$65,000. M-S 1 '17-'21
Road Bonds.
 5s '11 5,500.
 5s '15 43,000.
 5s '16 M-S 10,000. M-S 1 '17-'21
 5s '16 M-S 26,500. M-S 1 '17-'22
 BOND. DEBT Oct 1 1916. \$193,500
 Sinking funds. 7,000
 Assessed valuation 1915. 38,816,080
 Tax rate (per \$1,000) 1915. \$2.40
 Pop'n 1910, 22,360; '16 (est.), 22,500

OXFORD.
 This village is in Butler County.
Sewer Bonds.
 4 1/2s July \$50,000. 1935-1951
Electric Light Bonds.
 5s Dec \$3,500. 1923-1929
 4s Sept 5,000. 1917
Water-Works Bonds.
 4 1/2s Apr \$3,300. 1917-1921
 4 1/2s Sept 22,700. 1917-1934
 5s Dec 1,500. 1920-1922
 4 1/2s Mar 4,500. 1920-1928
 5s '14 J-J 6,500. July 1 '18-'24
 5s '15 M-S 5,000. Mar 1 1917
 12,000. Mar 1 '18-'25
Street Bonds (village's share).
 4 1/2s '16 F-A \$15,000. Aug 15 '24-'38
 TOTAL DEBT Apr 3 '16. \$95,000
 Sinking fund. 3,056
 Assessed valuation 1915. 2,401,380
 Population in 1910. 2,017
 Tax rate (per \$1,000) 1914. \$14.55
 INTEREST payable in Oxford.

PERRY TOWNSHIP.

This township is in Lake County. Road Improvement Bonds. 5s '15 M-S \$51,000... M-S '17-'23

PICKAWAY COUNTY. Circleville is county seat. Bridge Bonds. 5s '13 M-S \$270,000... M-S '17-'23

PIQUA. This city is in Miami County. Improvement & Refund. Bonds. 3 1/2s '15 J-J \$175,000... July 1 1925

PIQUA SCHOOL DISTRICT. Funding Bonds. 4 1/2s '15 A-O \$50,000... 1918-1927

PLEASANT TOWNSHIP. This township (P. O. Watson) is in Seneca County. Road-Improvement Bonds. 5s A-O \$55,000... part ea. 6 mos

PLEASANT TOWNSHIP. This township is in Van Wert Co. Pike Bonds. 4s & 4 1/2s Apr \$82,000... Yrly to 1930

POMEROY. This village is in Meigs County. Suit to compel payment of bond in full...

PORT CLINTON. This village is in Ottawa County. Incorporated 1823. Special plant bonds... \$51,640

PORTSMOUTH. This city is the county seat of Scioto County. Incorporated in 1829. Subway Impt. Bonds. 5s '13 F-A \$32,000... Aug 1 '17-'24

PORTSMOUTH SCHOOL DIST. 3 1/2s '02 A-O \$30,000... Apr 25 '17-'21

PREBLE COUNTY. Eaton is the county seat. Court-House & Jail Bonds. 4 1/2s '16 A-O \$250,000... A-O '17-'41

PULTNEY TOWNSHIP.

P. O. Bellaire, Belmont County. Road Impt. Bonds. 5s '13 M-S \$75,900... Mch 19 '23-'32

PUTNAM COUNTY. Ottawa is the county seat. Stone Road (due by individ. tupe). 5s \$577,000... 1917-1924

RAVENNA. This village is situated in Portage County. Incorp. Dec. 6 1852. Park Improvement Bonds. 6s '01 J-D \$25,000... June 15 '17-'21

RAVENNA TWP. SCH. DIST. This district is in Portage County. 5s '15 A-O \$37,500... Oct 1 '17-'41

RICHLAND COUNTY. Mansfield is the county seat. Flood Emergency Bonds. 5s '13 A-O \$50,000... A-O '17-'26

ROSS COUNTY. Chillicothe is the county seat. Flood Emergency Bonds. 5s '14 J-D \$29,500... Yrly beg. 1916

SALEM. This city is in Columbiana County. Refunding Bonds. 4s Mar \$5,000... Aug 15 '17-'21

ST. BERNARD SCHOOL DIST. This city is in Auglaize County. General Deficiency Bonds. 5s '15 M-S \$8,000... Mar 1 1925

ST. MARY'S. This city is in Auglaize County. General Deficiency Bonds. 5s '15 M-S \$8,000... Mar 1 1925

4s '05 F-A \$1,000... Aug 1 1925

4s '06 M-N 6,000... May 1 1936

4s '07 F-A 10,000... Aug 20 1937

4s '08 A-O 6,500... Apr 20 1937

4 1/2s '08 A-O 4,000... Apr 15 1935

4s '12 J-D 100,000... Dec 23 1932

4s '13 M-S 30,000... Nov 15 1943

4s '14 J-J 4,500... Jan 15 1944

4s '15 J-J 10,000... Jan 15 1945

4s '06 M-S \$3,000... Mar 1 1936

4s '07 J-D 1,000... June 16 1936

SALEM (Concluded)

Sewer Bonds. 4 1/2 12 P-A \$48,000... Apr 1 '17-'40... 5 1/2 13 J-A 23,000... Mar 1 '17-'39... 5 1/2 13 A-O 1,400... Mar 1 '17-'18... 5 1/2 15 M-S 9,000... Mar 1 '17-'25... Water-Works Bonds. 4 1/2 00 J-A \$13,000... July 1 1959... 4 1/2 16 M-N 50,000... Nov 1 '18-'42... Funding Bonds. 4 1/2 09 A-O \$8,000... Apr 1 '17-'24... 4 1/2 11 F-A 17,470... Apr 1 1921... Sewer & Bridge-Repair Bonds. 4 1/2 09 A-O \$9,500... Apr 1 '19-'28... Debt-Extension Bonds. 5 1/2 A-O \$13,000... Apr 1 '17-'29... 5 1/2 04 F-A 1,000... Aug 1 1917... BOND. DEBT July 18 '16 \$67,114... Staking fund... 10,000... Assessed valuation 1916... 11,000,000... (Assessment about actual value.)... Total tax (per \$1,000) 1916... \$14.60... Population in 1910... 8,943... INTEREST on the refunding bds. of 1903 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. 4 1/2 05 F-A \$21,000... Aug 1 1920... 4 1/2 06 M-S 15,000... Sept 1 1921... 4 1/2 07 M-S 8,000... Mar 1 1927... 4 1/2 09 J-D 15,000... June 1 1919... 4 1/2 10 F-A 20,000... Aug 1 1919... Refunding Water Bonds. 4 1/2 06 M-N \$15,000... May 1 1921... Fire-Department Bonds. 4 1/2 07 M-S \$8,000... Mar 1 1917... 4 1/2 10 A-O 5,000... Oct 1 1918... 4 1/2 13 M-S 20,000... Sept 1 '18-'20... 4 1/2 14 F-A 25,000... Aug 1 '23-'24... 4 1/2 15 J-J 4,000... July 1 1918... 4 1/2 16 J-D 5,500... Jan 1 1918... Water Bonds. 4 1/2 05 F-A \$7,500... Feb 1 1920... 4 1/2 07 M-N 75,000... May 1 1922... 4 1/2 08 A-O 25,000... Apr 1 1918... 4 1/2 12 J-J 40,000... July 1 '17-'19... 4 1/2 15 A-O 60,000... July 1 '23-'24... 4 1/2 15 A-O 6,000... Oct 1 '17-'19... 2,300... Oct 1 1920... Ditch-Improvement Bonds. 4 1/2 08 J-J \$2,000... Jan 2 1920... Police-Patrol Bonds. 4 1/2 13 J-J \$1,200... Jan 1 '17-'18... Sewer Bonds. 4 1/2 08 F-A \$2,500... Feb 1 1917... 4 1/2 07 M-S 26,000... Mar 1 1922... 4 1/2 10 M-S 5,000... Mar 1 1917... 5 1/2 14 M-N 66,400... May 1 '18-'24... 5 1/2 14 M-N 72,000... May 1 '25-'30... 4 1/2 14 J-D 500... Dec 1 1917... 4 1/2 15 J-D 9,000... June 1 1923... 4 1/2 15 M-S 18,000... Sept 1 1926... 80,000... Sept 1 '27-'30... Paving & Sewer Bonds. 4 1/2 15 A-O \$10,000... Apr 1 1918... 9,600... Apr 1 1921... Public Health Emergency. 4 1/2 15 A-O \$10,000... Apr 1 '17-'18... Grade-Crossing Elimination. 4 1/2 13 J-J \$42,500... Jan 1 '21-'24... 4 1/2 16 M-S 11,500... Sept 1 '23-'25... 11,000... Sept 1 1926... Harbor Bonds. 4 1/2 09 A-O \$50,000... Apr 1 '21-'25... Street-Improvement Bonds. 4 1/2 F-A \$22,000... Aug 1 1917... 4 1/2 07 J-J 6,000... July 1 1918... 4 1/2 08 J-D 8,000... June 1 1919... 4 1/2 08 M-N 1,000... May 1 1917... 4 1/2 08 M-N 1,000... May 1 1917... 4 1/2 09 M-S 13,000... Mar 1 '17-'18... 4 1/2 09 M-S 13,500... Mar 1 1917... 4 1/2 09 M-S 1,000... Mar 1 1918... 4 1/2 09 J-J 2,000... July 1 '17-'18... 4 1/2 09 J-J 6,000... July 1 '17-'18... 4 1/2 10 M-N 26,900... May 1 1919... 4 1/2 11 J-D 26,000... June 1 1920... 4 1/2 11 M-S 12,800... Mar 1 '17-'20... 4 1/2 12 F-A 6,000... Aug 1 '17-'22... 4 1/2 12 F-A 1,500... Aug 1 '16-'19... 4 1/2 13 M-N 17,280... May 1 '17-'25... 4 1/2 13 J-J 1,000... Mar 1 '17-'18... 4 1/2 13 M-N 8,000... May 1 '17-'20... 4 1/2 14 J-J 2,500... July 1 1919... 4 1/2 14 M-S 5,500... May 1 '22-'27... 4 1/2 14 M-N 1,300... May 1 1918... 4 1/2 15 M-S 1,800... Mar 1 1918... 4 1/2 15 A-O 6,000... Apr 1 1918... Subway Paving Bonds. 4 1/2 14 M-N \$2,000... May 1 1918... Dock-Improvement Bonds. 5 1/2 02 F-A \$30,000... Aug 1 '17-'26... 4 1/2 11 M-N 4,000... May 1 1918... TOT. BD. DT. Oct. 1915... \$1,171,800... Assessed valuation 1915... \$3,226,060... Tax rate (per \$1,000) 1915... \$5.81... 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. 4 1/2 12 M-S \$180,000... 1917-1951... 4 1/2 14 J-D 50,000... Dec 1 1939... TOT. DEBT May 22 '16... \$230,000... Assessed valuation 1915... \$2,621,720... School tax (per \$1,000) 1915... \$3.71... INT. at City Treasurer's office.

SCIO COUNTY. Portsmouth is the county seat. Flood-Emergency Bonds. 5 1/2 13 M-S \$12,500... Sept 1 '17-'47... 4 1/2 16 M-S 10,000... Sept 1 1949... 4 1/2 16 M-S 10,000... Sept 1 1950... BOND. DEBT Apr 1 1916... \$470,000... Assessed valuation 1915... 56,000,000... Tax rate (per \$1,000) 1915... \$14.00... Population in 1910... 48,463... SENECA COUNTY. Tiffin is the county seat. Flood Emergenc Bonds. 5 1/2 15 M-S \$24,000... M-S '17-'21...

Bridge Reconstruction Bonds. 5 1/2 13 M-S \$48,000... M-S '17-'19... 5 1/2 14 M-S 100,000... M-S '20-'24... BOND. DEBT Oct 3 '16... \$172,000... Assessed valuation 1916... 74,736,200... (Assessment about 85% actual value)... Co. tax rate (per \$1,000) 1915... \$2.55... Population in 1910... 42,421... INT. at County Treasurer's office.

SHAKER HGTS. VILLAGE S. D. 4 1/2 12 A-O \$57,000... Oct 1 '17-'35... TOTAL DEBT Oct 1916... \$57,000... Assessed valuation 1916... 19,000,000... School tax (per \$1,000) '16... \$3.50... Population in 1915 (est.)... 1,500... INT. at office of Village Treasurer.

SHARON TOWNSHIP. This township (P. O. Sharon Center) is in Medina County. Road-Improvement Bonds. 5 1/2 15 A-O \$50,000... A-O '17-'34... BOND. DEBT OCT 1916... \$50,000... Assessed valuation 1915... 1,492,120... Population in 1910... 1,123... INT. at Sharon Center Bank's Co.

SHELBY. This village is in Richland County. Incorporated September 1853. Refunding Bonds. 5 1/2 16 F-A \$3,200... Feb 1 '25-'28... 5 1/2 16 J-J 5,000... Jan 1 '23-'32... Electric-Light Bonds. 5 1/2 J-D \$1,000... June 1 1917... 5 1/2 14 J-D 40,000... Dec 1 '18-'37... Bridge Improvement. 5 1/2 14 J-J \$5,000... Dec 1 '20-'24... Sewer Bonds. 4 1/2 15 A-O \$20,000... Apr 1 '17-'36... 5 1/2 13 A-O 1,000... Apr 1 '21-'22... 5 1/2 14 M-S 2,400... Mar 1 '17-'19... Impt. Bonds (Village's portion). 5 1/2 13 A-O \$1,125... Apr 1 '22-'24... 5 1/2 13 J-J 2,500... July 1 '17-'21... 5 1/2 13 Apr 4,558... Apr 1 1935... 5 1/2 16 J-D 2,500... June 1 '21-'25... 5 1/2 16 J-D 3,500... June 1 '27-'33... Public-Library Bonds. 4 1/2 J-J \$1,500... June 1 1917... Fire-Apparatus Bonds. 5 1/2 11 J-J \$5,000... 1917-1926... 5 1/2 15 M-S 1,300... Sept 1 '20-'22... BOND. DEBT July 1 1916... \$238,200... Special assess's debt (incl.)... 47,700... Assessed valuation 1916... 5,243,000... (Assessment about actual value.)... Total tax (per \$1,000) 1916... \$12.50... Population in 1910... 4,903... INTEREST payable at Shelby.

SIDNEY. This city is in Shelby County. Street Bonds (City's Portion). 4 1/2 12 A-O \$35,000... A-O '17-'23... 4 1/2 13 M-S 2,600... 1917-1919... 5 1/2 15 A-O 3,000... 1918-1922... Water-Works Bonds. 5 1/2 8 M-S \$3,000... 1917... 5 1/2 09 A-O 500... 1917... 5 1/2 14 A-O 1,700... 1917-1919... 5 1/2 15 A-O 3,000... 1917-1920... General Impt. Bonds. 6 1/2 21 M-S \$40,800... 1917-1920... Sewer Bonds. 3 1/2 02 J-J \$50,000... July 1 1926... 4 1/2 12 A-O 666... 1917-1918... Motor-Truck Bonds. 4 1/2 12 A-O \$4,900... 1917-1922... TOT. BD. DT. Apr 6 '16... \$737,200... Assessment bonds (incl.)... 20,900... Floating debt... 4,635... Sinking funds... 46,357... Investments... 24,300... Tax valuation 1915... 8,122,810... (Assessment about full value.)... Tax rate (per \$1,000) 1915... \$15.00... Population in 1910... 6,607... INT. payable at City Treas. office.

SIDNEY SCHOOL DISTRICT. 4 1/2 12 M-S \$100,000... 1920-1932... 5 1/2 13 M-S 14,000... M-S '32-'33... BOND. DEBT May 1916... \$114,000... Assess. val. '15 (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 County. School Bonds. 5 1/2 16 ... \$16,000... Road-Improvement Bonds. 5 1/2 15 M-S \$38,000... M-S '17-'30... 5 1/2 15 M-S 10,000... M-S '15-'30... BOND. DEBT Oct 6 '16... \$64,000... Sinking funds... 58,112... Assess. val. real & pers. '16... 1,880,000... Tax rate (per \$1,000) 1916... \$10.40... Population in 1910... 987... INT. payable at Farmers' Savings Bank, Spencer.

SPRINGFIELD. This city is in Clark County. Incorporated in 1851. Commission government adopted Aug. 26 1913. Hospital Bonds. 4 1/2 M-S \$5,000... Sept 1 1917... 4 1/2 M-S 25,000... Sept 1 '21-'25... 4 1/2 05 M-S 28,000... Mar 1 '23-'24... 4 1/2 06 M-S 20,000... Sept 1 '24-'25... 4 1/2 08 M-S 15,000... Mar 1 '30-'32... 4 1/2 M-S 24,000... Mar 1 '17-'21... 4 1/2 14 M-S 4,000... Mar 1 '17-'20... Park Improvement Bonds. 5 1/2 M-S \$27,000... 1917-1921... 4 1/2 10 M-S 20,000... Mar 1 '33-'36... 4 1/2 14 M-S 4,000... Mar 1 '17-'19... Mill Run Impt. Bonds. 4 1/2 12 M-S \$66,295.84... 1921-1935... 5 1/2 15 M-S 12,000... Sept 1 '17-'23... Bridge Bonds. 4 1/2 14 M-S \$4,500... Mar 1 '17-'21... Flood Emergency Bonds. 5 1/2 13 M-S \$22,000... Mar 1 '20-'23... 5 1/2 13 M-S 3,000... Sept 1 '17-'19... Fire Department Bonds. 4 1/2 M-S \$25,000... M-S '17-'21... 5 1/2 M-S 6,000... M-S '17-'24... 4 1/2 08 M-S 20,000... Mar 1 1930... 4 1/2 12 M-S 6,000... Sept 1 1927... 5 1/2 15 M-S 36,000... Mar 1 '17-'25...

Street Improvement Bonds. 4 1/2 M-S \$15,000... 1918-1919... 4 1/2 M-S 265,800... 1917-1945... 4 1/2 M-S 90,000... 1922-1943... 5 1/2 13 M-S 17,843.30... Sept 1 '27-'30... 5 1/2 14 M-S 4,202.30... Sept 1 '17-'24... 4 1/2 14 M-S 26,845... Mar 1 '17-'24... 4 1/2 14 M-S 11,054.63... Mar 1 '17-'24... 5 1/2 15 M-S 9,000... Mar 1 1917... 40,000... Mar 1 '18-'22... 4 1/2 16 M-S 7,400... 4,651.99... Sept 1 '17-'20... 4 1/2 16 M-S 28,745.78... Sept 1 '17-'24... 4 1/2 16 M-S 2,300.00... Sept 1 '17-'20... Police-Department Bonds. 4 1/2 M-S \$3,000... Sept 1 1928... Water Bonds. 5 1/2 M-S \$90,000... 1917-1922... 4 1/2 M-S 75,000... 1921-1927... 4 1/2 M-S 250,000... 1923-1939... Market-House Bonds. 4 1/2 M-S \$11,500... 1917-1939... Arch over Indian River. 4 1/2 M-S \$2,850... Beech Creek Improvement Bds. 4 1/2 M-S \$17,500... 1927-1928...

Sewer Bonds. 4 1/2 M-S \$112,335.77... 1923-1930... 5 1/2 10 M-S 12,000... 1917-1922... 4 1/2 M-S 298,329.73... 1917-1938... 4 1/2 12 M-S 62,000... Mar 1 '19-'23... 5 1/2 15 M-S 6,000... Sept 1 '17-'22... 4 1/2 16 M-S 1,000... Sept 1 1921... 4 1/2 16 M-S 16,812.60... Sept 1 '17-'26... TOT. BD. DT. June 1916... \$2,551,823... Assessment debt (incl.)... 384,391... Water debt... 413,000... Sinking fund... 296,797... Floating debt... 1,000... Assessed valuation 1915... 59,469,690... (Assessment about actual value.)... Population in 1910... 46,921... INTEREST payable at Springfield or at Importers' & Traders' Nat. Bank in New York.

SPRINGFIELD SCHOOL DIST. Buildings, Sites, &c. 4 1/2 08 J-D \$80,000... Dec 1 '17-'24... 4 1/2 10 F-A 100,000... Aug 1 '25-'34... 4 1/2 11 M-N 45,000... May 1 '35-'39... 4 1/2 12 F-A 60,000... Aug 31 '40-'43... 5 1/2 13 J-J 100,000... July 2 '20-'39... 5 1/2 14 M-S 28,000... Sept 1 '17-'22... 5 1/2 15 A-O 80,000... Apr 15 '17-'27... See V. 100, p. 1114 for maturity... BOND. DEBT Oct. 1916... \$505,000... Tax valuation 1916... 61,000,000... (Assessment about actual value.)... School tax (per \$1,000) 1916... \$4.20... INT. on 4 1/2 08 at office of Seagoood & Mayer, Cincinnati; on 4 1/2 10 at Amer. Tr. & Sav. Bk., Springfield; on 4 1/2 11 at Fifth Third Nat. Bank, Cincinnati; on 4 1/2 12 at office of Dist. Treas.

SPRINGFIELD TOWNSHIP. This township is in Mahoning County. Road-Improvement Bonds. 5 1/2 12 J-D \$2,000... Oct 1 '17-'20... 5 1/2 09 ... 45,000... 5 1/2 14 A-O 60,000... Oct 1 '22-'35... BOND. DEBT May 9 '16... \$130,000... 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). 5 1/2 15 M-N 8,000... May 24 '17-'20... Road Bonds (County). 5 1/2 ... \$10,000... June 2 1917... 15,000... June 2 1918... 5 1/2 ... 5,000... Sept 12 1917... 10,000... Sept 12 1918... 5 1/2 16 ... 135,000... Mar 27 '17-'26... Bridge Bonds. 5 1/2 13 ... \$152,000... July 21 '17-'24... 5 1/2 A-O 7,000... Apr 10 '17-'18... 4,000... Apr 10 1919... 5 1/2 15 M-N 26,000... May 24 '17-'25... (See V. 100, p. 1619, for maturity.)... CO. BD. DT. Mar 1 '16... \$284,000... Road & ditch bonds (assess.)... 482,000... TOT. BD. DT. Mar 1 '16... 746,000... Sinking fund... 19,996... Total assessed val. 1915... 194,706,120... (Assessment 90% actual value.)... Co. tax (per \$1,000) 1915... \$2.44... Population in 1910... 122,987... INT. on court-house bonds payable in New York; on others in Canton.

STEBENVILLE. This city is in Jefferson Co. Inc. in 1797. Pop. 1910, 22,391. Park Bonds. 5 1/2 13 J-D 36,000... Sept 1 '17-'18... Garbage-Plant Bonds. 4 1/2 12 J-D \$2,000... Sept 1 1918... 5 1/2 14 F-A 14,000... Mar 1 '17-'23... Refunding Bonds. 5 1/2 16 F-A \$12,000... Mar 1 '17-'18... 7,700... Mar 1 1919... 5 1/2 16 M-S 96,000... Sept 1 '20-'35... 9,000... Sept 1 1936... Market-House Bonds. 4 1/2 12 J-J \$18,000... Sept 1 '17-'21... 5 1/2 13 M-N 24,000... Sept 1 '17-'23... Sewer Bonds. 4 1/2 08 M-S \$6,000... Sept 1 '17-'18... 4 1/2 12 M-S 1,000... Sept 1 1917... 4 1/2 08 A-O 12,000... Oct 15 '17-'18... 4 1/2 11 J-D 30,000... Mch 1 '17-'19... 11,000... Mch 1 1922... Fire Apparatus Bonds. 5 1/2 14 J-J \$7,500... Mar 1 '17-'19... 4 1/2 12 A-O 8,500... Mch 1 1918... 5 1/2 14 M-N 1,900... Sept 1 1917... Library Bonds. 4 1/2 M-S \$1,000... 1917... Water Bonds. 5 1/2 M-S \$3,000... Mar 1925... 5 1/2 13 A-O 190,000... Sept 1 '17-'35... Water-Main Ext. Bonds. 5 1/2 13 J-J \$5,000... Sept 1 '17-'18... Road Bonds (Optional Mat. 1 '11). 4 1/2 09 M-S \$12,500... Sept 1 1920...

STEBENVILLE SCHOOL DIST. This district is in Mahoning Co. 5 1/2 A-O \$31,500... 1917-1925... 4 1/2 J-J 25,000... 1926-1937... 4 1/2 13 A-O 35,000... Oct 1 '26-'45... 5 1/2 A-O 7,000... 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 October 1916... Sinking fund... 21,877... Assessed valuation 1915... 7,609,400... School tax (per \$1,000) 1915... \$3.54... Population in 1914 (est.)... 4,500... INT. at Struthers Sav. & Bkg. Co. SUMMIT COUNTY. Akron is the county seat. Bridge Bonds. 5 1/2 13 A-O \$78,000... Oct 1 '18-'27... 5 1/2 13 A-O 17,000... Oct 1 '17-'25... 4 1/2 16 A-O 25,000... Oct 1 '17-'21... 4 1/2 16 A-O 60,000... Oct 1 '17-'26... 6,999... Oct 1 1927... Flood Emergenc Bonds. 5 1/2 13 A-O \$112,000... Oct 1 '17-'23... 5 1/2 15 A-O 36,000... Oct 1 '24-'26... Court-House Bonds. 4 1/2 05 F-A \$112,000... Feb 1 '17-'24... 9,000... Feb 1 1925... GEN. BD. DT. Apr 1 '16... \$831,582... Assessment debt... \$7,119... TOT. BD. DT. Sept 1915... \$1,148,000... Sinking fund... 15,213,329.220... Assessed valuation '15... 213,329,220... (Assessment about actual value.)... State & Co. tax (per \$1,000)... \$3.00... 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. 5 1/2 14 M-S \$192,000... Sept 1 '17-'32... 5 1/2 15 M-S 9,000... Sept 1 1933... 3,000... Sept 1 1933... 5 1/2 15 M-S 36,000... Sept 1 '34-'36... 1,000... Sept 1 1937... Refunding Bonds. 4 1/2 M-S \$80,000... Sept 1 1919... 4 1/2 06 M-S 44,000... Sept 1 1921... 4 1/2 07 M-S 19,000... Mar 1 1922... 4 1/2 07 M-S 24,000... Sept 1 1922... Fire apparatus bonds 1917... \$8,000... GEN. BD. DT. Oct 17 '16... 418,000... Assessment debt (add'l)... 143,600... Sinking fund Nov 1 1916... 23,757... Assess. val. '16 (abt. act.)... 13,959,280... Total tax (per \$1,000) 1916... \$8.10... INT. at office of Sinking Fund Trustees.

TOLEDO. H. De Witt Hopkins, Sec. Sinking Fund Commissioners. 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. City Council passed ordinance Feb. 21 providing for annexation of West Toledo. Bridge Bonds. 4 1/2 13 J-D \$30,000... June 1 1920... 4 1/2 08 F-A \$25,000... Aug 1 '28-'33... 4 1/2 09 F-A 300,000... Aug 1 '40-'41... 4 1/2 11 M-N 150,000... May 1 1921... 4 1/2 05 F-A 200,000... Feb 1 1925... 4 1/2 12 F-A 135,000... Feb 1 1922... 4 1/2 12 A-O 185,000... Oct 1 1927... 4 1/2 12 J-D 33,000... Dec 1 1927... 4 1/2 13 M-S 227,000... Sept 1 1931... 4 1/2 15 F-A 45,000... Feb 1 1925... Fire Department. 4 1/2 06 J-D \$60,000... Dec 15 1926... 4 1/2 08 M-S 30,000... Mar 1 1928... 4 1/2 13 M-S 200,000... Sept 1 1928... City Hall Bonds. 4 1/2 10 J-D \$300,000... Dec 1 1935... 4 1/2 12 J-D 30,000... Dec 1 1943... Park & Boulevard Bonds. 3 1/2 01 M-N \$75,000... May 1 1920... 3 1/2 01 M-S 75,000... Mar 1 1921... 4 1/2 07 J-D 50,000... Dec 30 1927... 4 1/2 08 A-O 45,000... Oct 1 1918... 4 1/2 02 J-J 200,000... July 1 '22-'44... 4 1/2 02 J-J 400,000... July 1 1942... 3 1/2 00 J-D 100,000... June 1 1930... 4 1/2 09 A-O 55,000... Apr 1 1924... 3 1/2 99 J-D 150,000... June 1 1929... (Subject to call after June 1 1924)... 4 1/2 09 J-D 30,000... Dec 1 1929... 4 1/2 10 J-D 30,000... June 1 1930... 4 1/2 11 M-S 75,000... Mar 1 1924... 4 1/2 13 J-D 25,000... June 1 1936... 4 1/2 14 F-A 40,000... Aug 1 1918... 4 1/2 14 M-S 150,000... Sept 1 1924... 4 1/2 15 A-O 150,000... Apr 1 1925... 4 1/2 15 M-N 200,000... May 1 1925... 4 1/2 15 M-S 75,000... Sept 1 1926... 4 1/2 16 J-J 150,000... July 1 1932...

STEBENVILLE SCHOOL DIST. This district is in Jefferson Co. Inc. in 1797. Pop. 1910, 22,391. Park Bonds. 5 1/2 13 J-D 36,000... Sept 1 '17-'18... Garbage-Plant Bonds. 4 1/2 12 J-D \$2,000... Sept 1 1918... 5 1/2 14 F-A 14,000... Mar 1 '17-'23... Refunding Bonds. 5 1/2 16 F-A \$12,000... Mar 1 '17-'18... 7,700... Mar 1 1919... 5 1/2 16 M-S 96,000... Sept 1 '20-'35... 9,000... Sept 1 1936... Market-House Bonds. 4 1/2 12 J-J \$18,000... Sept 1 '17-'21... 5 1/2 13 M-N 24,000... Sept 1 '17-'23... Sewer Bonds. 4 1/2 08 M-S \$6,000... Sept 1 '17-'18... 4 1/2 12 M-S 1,000... Sept 1 1917... 4 1/2 08 A-O 12,000... Oct 15 '17-'18... 4 1/2 11 J-D 30,000... Mch 1 '17-'19... 11,000... Mch 1 1922... Fire Apparatus Bonds. 5 1/2 14 J-J \$7,500... Mar 1 '17-'19... 4 1/2 12 A-O 8,500... Mch 1 1918... 5 1/2 14 M-N 1,900... Sept 1 1917... Library Bonds. 4 1/2 M-S \$1,000... 1917... Water Bonds. 5 1/2 M-S \$3,000... Mar 1925... 5 1/2 13 A-O 190,000... Sept 1 '17-'35... Water-Main Ext. Bonds. 5 1/2 13 J-J \$5,000... Sept 1 '17-'18... Road Bonds (Optional Mat. 1 '11). 4 1/2 09 M-S \$12,500... Sept 1 1920...

STEBENVILLE SCHOOL DIST. This district is in Jefferson Co. Inc. in 1797. Pop. 1910, 22,391. Park Bonds. 5 1/2 13 J-D 36,000... Sept 1 '17-'18... Garbage-Plant Bonds. 4 1/2 12 J-D \$2,000... Sept 1 1918... 5 1/2 14 F-A 14,000... Mar 1 '17-'23... Refunding Bonds. 5 1/2 16 F-A \$12,000... Mar 1 '17-'18... 7,700... Mar 1 1919... 5 1/2 16 M-S 96,000... Sept 1 '20-'35... 9,000... Sept 1 1936... Market-House Bonds. 4 1/2 12 J-J \$18,000... Sept 1 '17-'21... 5 1/2 13 M-N 24,000... Sept 1 '17-'23... Sewer Bonds. 4 1/2 08 M-S \$6,000... Sept 1 '17-'18... 4 1/2 12 M-S 1,000... Sept 1 1917... 4 1/2 08 A-O 12,000... Oct 15 '17-'18... 4 1/2 11 J-D 30,000... Mch 1 '17-'19... 11,000... Mch 1 1922... Fire Apparatus Bonds. 5 1/2 14 J-J \$7,500... Mar 1 '17-'19... 4 1/2 12 A-O 8,500... Mch 1 1918... 5 1/2 14 M-N 1,900... Sept 1 1917... Library Bonds. 4 1/2 M-S \$1,000... 1917... Water Bonds. 5 1/2 M-S \$3,000... Mar 1925... 5 1/2 13 A-O 190,000... Sept 1 '17-'35... Water-Main Ext. Bonds. 5 1/2 13 J-J \$5,000... Sept 1 '17-'18... Road Bonds (Optional Mat. 1 '11). 4 1/2 09 M-S \$12,500... Sept 1 1920...

Street Bonds. 4 1/2 10 M-S \$12,000... Sept 1 1922... (Subject to call

TOLEDO (Continued)
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.
 4 1/2s '92 J-\$70,000...July 1 1917
 4 1/2s '93 M-N 75,000...May 10 1919
 4 1/2s '89 A-O 175,000...Oct 1 1919
Grade Separation Bonds.
 4 1/2s '13 M-S \$98,000...Sept 1 1933
 B'dway No. 6 (St. Ry. Part.)
 5s '12 F-A \$24,000...Aug 1 1917
General Street Impt. Bonds.
 4s '04 J-D \$30,000...Dec 30 1910
 4s '04 J-J 75,000...Jan 1 1924
 4s '06 A-O 75,000...Oct 15 1926
 3 1/2s '03 A-O 25,000...Oct 1 1922
 3 1/2s '02 J-D 25,000...Dec 1 1922
 3 1/2s '00 M-N 79,000...May 1 1920
 3 1/2s '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 1910
 4 1/2s '08 J-D 110,000...June 1 1918
 3 1/2s '01 A-O 46,000...Oct 1 1921
 3 1/2s '00 J-D 55,000...Dec 1 1920
 3 1/2s '01 J-D 33,000...June 1 1921
 3 1/2s '02 J-D 20,000...June 1 1922
 4s '07 M-N 100,000...May 1 1917
 4s '09 F-A 65,000...Aug 1 1919
 4s '10 M-S 100,000...Sept 1 1928
 4s '10 F-A 60,000...Feb 1 1920
 4s '11 M-N 138,000...May 1 1921
 4s '12 F-A 117,000...Feb 1 26-26
 4s '12 M-S 65,000...Sept 1 1925
 4s '12 A-O 114,000...Oct 1 1926
 4 1/2s '13 J-D 130,633...June 1 1920
 4 1/2s '13 M-S 17,700...Sept 1 1923
 4 1/2s '14 M-S 118,000...Sept 15 1920
 4 1/2s '15 F-A 148,000...Feb 1 1920
 4 1/2s '14 M-N 169,000...May 1 1931
 4 1/2s '15 J-D 5,000...June 1 1919
 4 1/2s '15 J-J 131,000...July 1 1925
 4 1/2s '15 F-A 53,000...Aug 1 1924
 4 1/2s '16 F-A 193,000...Feb 1 1931
General Fund Refundings.
 4s '87 J-J \$70,000...July 1 1917
 4s '89 J-J 190,000...July 1 1919
 4s '89 J-D 15,000...Dec 1 1919
 3s '89 A-O 10,000...Oct 1 1919
 4s '04 A-O \$200,000...Oct 2 1923
 4s '04 J-J 100,000...Jan 1 1924
 3 1/2s '00 M-N 432,000...May 4 1930
 4 1/2s '15 M-S 282,000...Mar 1 1923
Library Bonds.
 4 1/2s '13 J-J \$25,000...July 1 1923
 4 1/2s '15 A-O 30,000...Apr 1 1928
 4 1/2s '16 F-A 40,000...Feb 1 1926
Pump Station Bonds.
 4s '14 J-D \$20,000...June 1 1918
 4s '10 J-D 41,570...Dec 1 1927
 4 1/2s '14 M-S 180,000...Sept 1 1918
Water Bonds.
 4 1/2s '08 J-D (\$150,000 J'ne 1 '17-'19
 30,000...June 1 1920
 4s '09 M-S 100,000...Mch 1 '23-'26
 4s '10 A-O 200,000...Oct 1 '23-'26
 4s '12 M-S 150,000...May 1 27-'29
 4 1/2s '13 M-S 150,000...Sept 1 27-'29
 4 1/2s '14 J-J 250,000...July 1 '32-'36
 4 1/2s '15 J-J 40,000...July 1 '32-'36
 4s '16 F-A 125,000...Aug 1 '32-'36
Sanitary Refunding.
 3 6/8s '08 A-O \$120,000...Oct 1 1923
 3 1/2s '00 A-O 10,000...Apr 8 1920
Cemetery Bonds.
 4 1/2s '15 A-O \$10,000...Apr 1 1919
Wharf Warehouse Storage.
 4s '15 M-S \$12,000...Sept 1 1926
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:

Total bd. dt.	11,035,577	11,403,598
Sink. funds.	1,967,405	2,663,455
Net debt.	11,035,577	8,740,143
Sp'l assess. dt.	810,336	1,031,377
Total debt.	11,845,913	9,771,520

EQUALIZED VALUATION.

1915	1916 (est.)	
Real estate	186,515,580	194,000,000
Personal	82,194,700	84,000,000
Total	268,710,280	280,000,000
Tax (per M)	15.20	15.50

POPULATION IN 1910 (Census).
 108,497; 1900, 131,822; 1890, 81,434;
 in 1880, 50,137; 1870, 31,584.

TOLEDO SCHOOL DISTRICT.
 H. De Witt Hopkins, Sec. Sink-
 ing Fund Commissioners.
 4s '96 M-N \$62,000...Nov 18 1921
 4s '96 M-N 63,000...Nov 18 1926
 4s '97 M-S 90,000...Mar 8 1929
 4s '98 M-N 90,000...May 20 '23-'28
 4s '98 A-O 150,000...Oct 23 '23-'28
 4 1/2s '08 M-N 150,000...May 23 1928
 4s '10 A-O 500,000...Mar 16 '30-'39
 4s '11 M-N 160,000...May 8 '40-'43
 4s '12 J-J 155,000...Jan 2 '44-'47
 4s '12 A-O 400,000...Oct 9 '39-'48
 4 1/2s '14 M-S 180,000...Mar 1 '19-'24
 4 1/2s '14 M-S 150,000...Sept 1 '19-'24
 (\$25,000 due every 5 years)
 4 1/2s '15 M-S 900,000...Sept 1 '15-'54
 4 1/2s '15 J-J 100,000...Sept 1 1935
 4 1/2s '16 F-A 500,000...Aug 1 '17-'56
 (\$2,000 in odd years, \$13,000 in even yrs.)
BOND. DEBT Oct 1 '16. \$3,660,000
 Sinking fund..... 358,166
 Assessed valuation 1916 282,000,000
 (Assessment 100% of actual value)
 Total tax rate (per \$1,000) 16 \$15.83
 INT. at U. S. Mtg. & Tr. Co., N. Y.

TROY.
 This city is the county seat of Miami Co. Incorp. as a city in 1890.
Paving Bonds (City's portion).
 4s '08 M-S \$8,000...M-S 1925-'31
 4s '12 M-S 34,000...M-S 25-'32
 4s '12 M-S 4,000...M-S 1919
 27,000...M-S 20-'28

5s '14 M-S \$1,000...Mar 1 1923
 5s '14 M-S 1,600...Mar 1 26-'29
 5s '14 M-S 150...Sept 1 1918
 100...Sept 1 1919
 5s '14 M-S 1,800...Sept 1 29-'37
 5s '14 M-S 6,000...Mar 1 27-'28
 3,500...Mar 1 1929
 5s '15 M-S 2,000...Mar 1 29-'32
 5s '15 M-S 9,000...Mar 1 25-'42
Refunding Paving Bonds.
 4s '07 M-N \$1,000...May 1 1917
 6,000...May 1 18-'19
 16,000...May 1 20-'23
Refunding Bonds.
 4s '05 M-S \$13,500...M-S 25-'28
Electric Light Bonds.
 4 1/2s '98 M-S \$18,000...Jan 1 1918
 4s '04 J-D 4,000...June 1 1924
 4s '07 M-S 4,000...Sept 1 17-'18
 24,000...Sept 1 19-'26
Sewer Bonds.
 5s '03 M-S \$10,000...M-S 17-'21
 5s '13 M-S 400...M-S 25-'26
 4s '12 M-S 11,000...M-S 1 20-'30
 5s '14 M-S 200...Mar 1 1924
 5s '14 M-S 300...Sept 1 1924
 5s '14 M-S 1,000...Sept 1 28-'29
 5s '15 M-S 200...Mar 1 1925
 5s '15 M-S 450...Sept 1 1921
Water Bonds.
 6s '24 M-S \$8,000...M-S 17-'18
 4s '09 M-S 200...Sept 1 1917
Fire Bonds.
 4s '04 M-N \$10,000...Nov 1 1924
 4 1/2s '13 M-S 7,000...M-S 26-'32
 5s '15 M-S 1,800...Sept 1 25-'28
Street Bonds.
 5s '13 M-S 700...M-S 1 1923
 5s '13 M-S 100...Sept 1 1923
 5s '15 M-S 400...Mar 1 1925
Flood-Emergency Bonds.
 5s '13 M-S \$2,500...M-S 1 24-'26
 5s '13 M-S 4,000...M-S 1 25-'28
 500...Mar 1 1929
 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
Park Bonds.
 5s '15 M-S \$200...Mar 1 1920
Ditch Bonds.
 5s '5 M-S \$8,500...Sept 1 '17-'33
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 20,000...M-S 17-'20
 5s '91 M-S 11,000...M-S 20-'21
C. H. & D. Ry. Funding Bonds.
 5s '14 M-S \$850...Mar 1 1927
Refunding Impt. Bonds.
 4s '05 F-A \$15,000...F-A 1925-'27
 4 1/2s '08 M-S 23,000...M-S 1917-'26
Refunding City-Hall Bonds.
 5s '90 M-S \$1,000... (past due.)
 (Due Sept. 1 1898, but never pre-
 sented for payment.)
 GEN. BD. DT. Jan 1 '16...\$353,010
 Assessment debt (add'l)... 46,569
 Bonds held in Sinking Fund... 24,150
 Assess. val. '15 (abt. act.) 10,028,110
 Total tax (per \$1,000) 1915...\$15.00
 Population in 1910...16,132
 INT. at office of Sit. Pd. Trustees

TROY SCHOOL DISTRICT.
 4s '12 M-S \$125,000...Dec 14 1942
 5s '14 M-S 3,500...Sept 1 1924
 5s '15 M-S 30,000...Sept 1 1934
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 \$20,000 A-O... '17-'21
 (See V. 100, p. 158 for maturity)
Bridge Bonds.
 5s '10 M-S \$4,000...Mar 1 1917
 5s '10 M-S 1,000...Sept 1 1916
 5s '14 6,000...Oct 1 1920
County Bonds.
 4s A-O \$13,200...Oct 1 '17-'22
BOND. DEBT Oct 1915. \$260,000
 Total valuation 1915...101,200,000
 County tax (per \$1,000) 1915...\$2.55
 Population in 1910...52,766
 INT. at County Treasurer's office.

TRUMBULL COUNTY ROAD DISTRICT NO. 1.
 4s '06 M-S \$16,000...M-S 1 1917
 (See V. 83, p. 231, for maturity)
 5s '07 M-S \$7,000...M-S 18-'21
 5s '07 M-S 90,000...M-S 23-'32
 5s '08 M-S 18,000...M-S 1 1923
 5s '08 M-S 10,000...Mar 1 1923
 5s '10 M-S 25,000...M-S 33-'34
 5s '11 M-S 8,000...M-S 8 1935
 5s '14 M-S 30,000...M-S 24-'29
BOND. DEBT Nov 1915. \$430,000
 Assessed valuation 1915...101,000,000
 INT. at County Treasurer's office.

TRUMBULL COUNTY ROAD DIST. NO. 2.
 4 1/2s '08 M-S \$35,000...M-S 21-'23
 5s '05 M-S 100,000...Mar 1 1920
 4 1/2s '06 M-S 64,000...M-S 24-'28
 5s '15 M-S 35,000...M-S 1920
BOND. DEBT May 1913. \$162,000

TUSCARAWAS COUNTY.
 County seat is New Philadelphia.
Bridge Bonds.
 6s '14 M-N \$15,000...Feb 29 1917
 15,000...Aug 29 1917
 GEN. BD. DT. Oct 1915...\$112,000
 Assessment debt (add'l)... 8,800
 Assessed valuation 1915 774,408,300
 (Assessment about actual value)
 State & Co. tax (per \$1,000) '15 \$4.10
 Population in 1910...67,035
 INT. at County Treasurer's office.

UNION COUNTY.
 Marysville is the county seat.
Flood-Emergency Bonds.
 5s '14 M-N \$50,000...1917-1918
Bridge Bonds.
 4 1/2s '08 J-J \$22,000...1928

Children's Home Bonds.
 5s '09 A-O \$5,000...1924
Refunding Bonds.
 4 1/2s '08 M-S \$75,000...1928
 GEN. BD. DT. Sept 1 '16 \$224,790
 Assessment debt (add'l)... 132,000
 Assessed valuation 1916...38,855,010
 State & co. tax (per \$1,000) '16...\$4.45
 Population in 1910...21,871
 INT. at County Treasurer's office.

UNION TWP. RURAL SCH. D.
 This district is in Van Wert Co.
 5s '15 J-J \$38,000...J-J 17-'35
 5s '10 B-D DT. Apr 3 '16...\$34,000
 Assessed valuation 1915...3,000,000
 Tax rate (per \$1,000) 1915...\$7.90
 INT. pay. at office of Dist. Treas.

UPPER SANDUSKY.
 This village is in Wyandot Co. Inc.
 in 1848. Population 1910, 3,779.
Sewer Bonds.
 5s '08 M-S \$5,000...Apr 1 1917
 5s '09 A-O 5,000...Oct 1 1917
 4 1/2s '10 F-A 5,000...Aug 1 1919
 5s '11 J-J 12,000...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-'23
 5s '13 A-O 16,000...A & O 1923
 5s '15 J-D 13,000...Oct 1 1924
 11,000...Oct 1 1925
 5s '16 J-D 17,000...Oct 1 26-'27
 GEN. BD. DT. Oct 4 '16...\$70,000
 Assessment debt (add'l)... 75,000
 Sinking fund... 15,000
 Assess. val. '16 (abt. act.) 4,700,000
 Tax rate (per \$1,000) 1916...\$17.50
 INT. at Fourth Nat. Bank, N. Y.

URBANA CITY.
 This city is in Champaign County.
Bridge Bonds.
 5s '14 M-S \$1,100...Sept 1 '18-'19
Sewer Bonds.
 4 1/2s '12 M-S \$20,000...Sept 1 '25-'30
 5s '14 A-O 48,000...Apr 1 '31-'33
 5s '14 A-O 3,500...Apr 1 1917
 5s '15 M-S 1,000...Apr 1 1917
 5s '16 A-O 10,300...Apr '32-'33
 4 1/2s '16 M-N 2,000...May 15 1924
 4 1/2s '16 J-D 2,400...June 1 1926
Refunding Bonds.
 4 1/2s '11 J-D \$115,000...June 15 '23-'28
General Street Bonds.
 5s '14 A-O \$16,500...Apr 1 '17-'20
 5s '14 J-D 9,500...June 15 1924
 5s '14 A-O 1,200...Apr 1 1921
 4 1/2s '16 M-N 3,000...May 15 1925
 4 1/2s '16 J-D 2,600...June 1 1926
Water-Works Bonds.
 4 1/2s '08 J-D \$10,000...Dec 15 1923
 4 1/2s '11 A-O 90,000...Apr 1 17-'22
 4 1/2s '11 J-J 25,000...July 1 29-'30
 5s '14 F-A 6,500...Feb 15 1931
 GEN. BD. DT. June 5 '16...\$398,300
 Assessment debt (add'l)... 216,455
 Floating debt... 5,054
 Sinking fund... 38,505
 Assessed valuation 1915...8,478,476
 (Assessment about actual value)
 Tax rate (per \$1,000) 1915...\$14.00
 Population in 1910...7,739
 INT. payable at the City Treasury.

URRICHVILLE.
 This village is in Tuscarawas Co.
Refunding Bonds.
 4s 4 1/2s & 5s \$89,500...
Retaining-Wall Bonds.
 4 1/2s \$2,500...
Fire-Department Bonds.
 4 1/2s & 5s \$9,000...
 TOT. BD. DT. Jan 1 '16...\$207,640
 Paving bonds (incl)... 100,540
 Sewer bonds (incl)... 6,100
 Floating debt (additional)... 5,890
 Sinking fund... 274
 Assessed valuation... 4,531,110
 Assessment about actual value...
 Tax rate (per \$1,000) 1915...\$14.00
 Population in 1910...4,751
 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).
 5 1/2s '13 J-J \$13,400...July 1 1923
 5s '14 J-D 8,000...June 15 24-'29
 5s '15 M-N 1,053...Nov 10 17-'28
Water-Works Bonds.
 5s '13...\$1,450...Aug 14 1923
 5s '13...2,850...Sept 1 1923
 5s '13...2,000...Sept 17 1923
Water Refunding Bonds.
 4 1/2s '11 A-O \$115,000...Apr 17 '13-39
Assessment Bonds.
 4s 4 1/2s & 5s \$83,125...1917-1939
 GEN. BD. DT. Apr 1 '16...\$152,920
 Assessment debt (add'l)... 86,740
 Sinking fund... 22,096
 Assess. val. '16 (abt. act.) 8,771,740
 Total tax (per \$1,000) 1916...\$12.90
 Population in 1910...7,157
 INTEREST payable by City Treas.

WADSWORTH VIL. SCH. DIST.
 This district is in Medina County.
 5s '15 M-S \$48,000...M-S 17-'36
 (See V. 100, p. 329, for maturity)
High-School Bonds.
 4 1/2s '07 M-S \$1,000...1917-1930
BOND. DEBT May 6 '16. \$160,000
 Assess. val. '15 (abt. act.) 4,750,840
 School tax (per \$1,000) 1915...\$5.00
 INT. at Wadsworth Sav. & Tr. Co.

WAPAKONETA.
 This city is in Auglaize County.
 Incorporated Mar. 2 1849.
Funding Bonds.
 4 1/2s '11 F-A \$9,250...Feb 1 '17-'21
Water-Works and Light Bonds.
 4 1/2s '03 A-O \$680...Apr 1 '17-'18
 1,500...Apr 1 1917
 Auglaize Riv. & Sewer Dist. No. 7
 4 1/2s '08 M-S \$5,250...Sept 1 17-'23
Refunding Bonds.
 5s '98 J-J \$30,000...Jan 1921
 5s '13 J-D 1,660...June 1 17-'18
 5s '16 J-J 17,000...Jan 1 17-'26
Street Impt. Bonds. General.
 4 1/2s M-N \$5,000...Nov 1 17-'21
 6,000...May 1 17-'22

WARREN.
 This city is the county seat of Trumbull County.
Street Impt. Bds. (City's portion).
 4 1/2s '16 M-S \$38,000...Sept 1 23-'28
 4 1/2s '16 A-O 10,000...Apr 1 20-'30
 13,000...Apr 1 31-'32
 4 1/2s '16 M-N 20,000...May 1 33-'36
 4 1/2s '16 M-N 3,000...May 1 31-'32
 4 1/2s '16 F-A 13,000...Aug 1 31-'33
Sewer Bonds (City's portion).
 4 1/2s '16 M-N \$5,500...Apr 1 1930
 GEN. BD. DT. Oct 37 '16...\$372,150
 Assessment debt (add'l)... 437,514
 Sinking fund cash & invest's... 30,000
 Assess. valuation 1916...21,628,000
 Tax rate (per \$1,000) 1916...\$13.60
 Pop'n. 1910, 11,031; 1916, 20,005

WARREN COUNTY.
 Lebanon is the county seat.
Infirmary Construction Bonds.
 \$20,000 (\$1,000 each 6 mos., Sept. 15 1917, to March 15 1927)
 4 1/2s '16 M-S 45,000 each 6 mos., Sept. 15 1927, to March 15 1942.)
Bridge Bonds.
 5s '15 M-S \$10,000...Sept 17-'26
 9,000...Mar 18-'26
Funding Bonds.
 4 1/2s '15 M-S \$34,500...Mar 15 1940
Flood-Emergency Bonds.
 5s '13 M-S \$28,000...M-S 16-'43
 BOND. DEBT Mar 1 '16...\$362,000
 Assessed valuation 1915...33,500,000
 Population in 1910...24,497
 INTEREST at County Treasury.

4 1/2s '08 M-S \$4,620...Sept 1 '17-'19
 4 1/2s '11 A-O 1,000...Oct 10 '17-'21
 4 1/2s '10 M-S 10,000...Sept 1 1923
 4 1/2s '11 M-N 7,500...May 1 17-'21
 5s '16 J-J 4,500...Jan 1 18-'27
 5s '16 A-O 5,300...Oct 1 19-'28
Sewer Bonds.
 5s '13 A-O \$12,000...Oct 1 '17-'28
 5s '16 A-O 4,250...Apr 1 '17-'26
Water-Works Bonds.
 5s '95 M-S \$9,600...M-S 17-'18
 GEN. BD. DT. Jan 3 '16...\$96,100
 Assessment debt... 66,895
 Note debt... 5,850
 Water & Light debt... 19,000
 TOT. DEBT Jan 3 '16...173,180
 Assessed valuation 1915...5,831,580
 Total tax (per \$1,000) 1915...\$14.60
 Population in 1910...5,349
 INT. at office of Village Treasurer.

WARREN COUNTY.
 Lebanon is the county seat.
Infirmary Construction Bonds.
 \$20,000 (\$1,000 each 6 mos., Sept. 15 1917, to March 15 1927)
 4 1/2s '16 M-S 45,000 each 6 mos., Sept. 15 1927, to March 15 1942.)
Bridge Bonds.
 5s '15 M-S \$10,000...Sept 17-'26
 9,000...Mar 18-'26
Funding Bonds.
 4 1/2s '15 M-S \$34,500...Mar 15 1940
Flood-Emergency Bonds.
 5s '13 M-S \$28,000...M-S 16-'43
 BOND. DEBT Mar 1 '16...\$362,000
 Assessed valuation 1915...33,500,000
 Population in 1910...24,497
 INTEREST at County Treasury.

WARREN SCHOOL DISTRICT.
 4 1/2s '97 J-J \$3,000...1917-1920
 4s '99 M-S 15,000...1917-1931
 4s '10 M-S 7,000...1917-1933
 4s '10 J-J 65,000...1920-1941
 4s '10 J-J 15,000...1937-1941
 5s '14 J-J 105,000...J-J 17-'37
 5s '15 J-J 50,000...J-J 21-'39
 (See V. 100, p. 159, for maturity)
BOND. DEBT Oct 8 '16. \$254,000
 Floating debt... 35,000
 Total assessed val. 1916...23,000,000
 Population in 1914 (est.)...14,500
 INTEREST at any Warren bank.

WASHINGTON COUNTY.
 Marietta is county seat.
Bridge Bonds.
 Court House and Jail Bonds.

WELLSTON (Concluded)—
Water-Works Bonds.
 5a M-N \$8,000.....1917-1920
 5a M-N 10,000.....1921-1925
 5a M-S 15,000.....M-8 1'26-33
Electric-Light Bonds.
 J-D 7,875.....1917-1933
Refunding Bonds.
 4a \$7,000.....July 1 '17-'23
 4a \$12 J-D 4,000.....1917-1920
 GEN. BD. DT. May 11 '16 \$18,812
 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.
 Incorp. 1848. Pop'n 1910, 7,789.
Park Bonds.
 41a \$10 Nov \$8,000.....Nov 1 1939
City Building Bonds.
 5a '08 Nov \$1,750.....Nov 1 1928
Refunding Bonds.
 5a '95 J-J \$15,000.....Sept 1 '17-'44
 4a '02 Dec 25,000.....Dec 1 '17-'41
 4a '03 A-O 25,000.....Oct 1 '18-'25
 4a '05 J-D 18,000.....June 1 '25-'31
 4a '05 J-D 20,000.....Dec 1 1925
 4a '06 J-D 20,000.....Dec 1 1926
 4a '09 Jan 8,500.....Jan 1 1929
 4a '10 Jan 11,500.....Jan 1 1930
 4a '12 Jan 10,000.....Jan 1 1932
 4a '13 Jan 10,000.....Jan 1 1933
 4a '14 Jan 10,000.....July 1 1934
Sewer Bonds.
 4a '00 F-A \$50,000.....Aug 1 '17-'26
 4a '01 J-J 27,000.....July 1 '17-'26
 4a '05 A-O 5,000.....Oct 1 1925
 4a '06 M-S 3,000.....Sept 1 1924
 4a '06 M-N 4,000.....Nov 1 1924
 5a '08 Aug 6,000.....Aug 1 1928
 5a '09 May 1,100.....May 1 1929
 5a '09 Aug 1,200.....Aug 1 1929
 5a '13 F-A 1,200.....Aug 15 1918
Fire Station Bonds.
 4a '08 J-D \$5,000.....Dec 1 1926
 4a '08 Aug 1,000.....Aug 1 1928
 5a '08 Sept 500.....Sept 1 1928
 5a '13 J-D 5,000.....June 8 1923
 5a '16 J-J 3,100.....
Street Improvement.
 4a '03 M-S \$6,000.....Sept 1 1923
 4a '06 M-S 2,000.....Sept 1 1926
 5a '08 Feb 4,700.....Feb 1 1928
 5a '08 Aug 1,200.....Aug 1 1928
 5a '08 Apr 1,200.....Apr 1 1928
 5a '08 Dec 1,850.....Dec 1 1928
 5a '09 Aug 3,000.....Aug 1 1929
 5a '14 J-J 3,200.....Jan 1 1919
 5a '16 Dec 1,864.....
Water Works Bonds.
 5a '95 J-J \$5,000.....July 1 1920
 4a '01 J-J 15,000.....July 1 '17-'41
 4a '02 July 25,000.....July 1 '17-'41
 4a '02 Dec 2,500.....Dec 1 '17-'27
 41a '03 A-O 7,500.....Oct 1 1923
 41a '04 F-A 16,000.....Aug 1 1925
 GEN. BD. DT. May 1 '15. \$453,940
 Assessment debt (add'l).....21,154
 Assess. val. (A abt. act.) 7,550,000
 Total tax (per \$1,000) 1914.....\$13.70
 INT. at office of City Treasurer.

WESTERVILLE.
 This village is in Franklin Co., Inc.
 July 9 1888. Pop'n 1910, 1,903.
Street & Sewer Bonds (Village's Portion).
 41a '08 J-J \$50,000.....Mar 4 1922
 41a '08 J-J 3,500.....Oct 1 1928
Electric-Light Bonds.
 41a '06 A-O \$15,000.....Oct 1 1926
 41a '07 A-O 1,500.....Oct 1 1927
Water-Works Bonds.
 41a '02 \$25,000.....Mar 4 1922
 BOND. DEBT Nov 1916.....\$185,500
 Assessment debt (included) 46,590
 Sinking fund.....22,000
 Ass'd val. '16 (full value) 2,401,690
 Total tax (per \$1,000) 1916.....\$17.10
 INT. payable at Westerville.

WEST PARK.
 This village is in Cuyahoga Co.
 Incorp. in 1902. Pop'n 1910, 3,179.
Road Bonds.
 5a '14 A-O \$10,795.....Oct 15 1944
 41a '13 3,336.95
Town-Hall Bonds.
 5a '13 Apr \$15,000.....1943
 5a '14 3,000.....
Fire-Department Bonds.
 5a '10 A-O \$25,000.....Apr 15 1946
Library-Site-Purchase Bonds.
 5a '16 M-N \$3,500.....Sept 1 1946
Sewer Bonds (City's Portion).
 5a '16 A-O \$20,000.....Apr 15 26'36
 10,000.....Apr 15 1946
Cemetery Bonds.
 41a '13 Apr \$10,000.....1943
Water-Works Bonds.
 4a '04 Apr \$65,000.....1934
 4a '06-07 Apr 26,000.....1936-1937
 4a '08 Apr 9,000.....1938
 4a '09 Apr 6,000.....1939
 4a '10-12 Apr \$50,000.....1940 & 1942
 5a '12 Apr 15,000.....1943
 5a '15 J-J 10,000.....July 15 1945
 5a '16 M-S 6,000.....Sept 1 1946
 GEN. BD. DT. May 1916. \$229,232
 Assess. debt (add'l).....161,967
 Sinking fund.....19,312
 Assess. val. 1915.....13,409,908
 Tax rate (per \$1,000) 1916.....\$9.90
 INT. at People's Sav. Bk. Co., Cleveland.

WILLOUGHBY VILL. SCH. D.
 This district is in Lake County.
 5a '15 A-O \$85,000.....A-O '17-'44
 (see V. 99 p. 1697 for maturity)
 BOND. DEBT Oct 1916.....\$85,000
 Assess. val. 1916.....2,773,600
 Population in 1916 (est.).....5,500
 INT. at Cleve. Tr. Co., Willoughby.

WILLSHIRE TOWNSHIP.
 This twp. is in Van Wert County.
Road-Improvement Bonds.
 4a M-S \$14,000.....1923
 41 41,000.....1928

5a M-S \$13,000.....1930
 5a '15 M-S 19,500.....1930
 TOTAL DEBT Apr 1 1916.....\$38,000
 Assess. val. '14 (80% act.) 3,937,270
 Tax rate (per \$1,000) 1914.....\$24.60
 Population in 1910.....2,405
 INT. payable in Willshire at F. & M. State Bank.

WILMINGTON SCHOOL DIST.
 This district is in Clinton County.
 4a '10 M-S \$51,850.....M-S '17-'50
 BOND. DEBT Oct 1916.....\$61,000
 Assessed valuation 1916.....5,817,330
 School tax (per \$1,000) 1916.....\$4.80
 Population in 1910.....4,491
 INT. at Clinton County Nat. Bk.

WOOD COUNTY.
 County seat is Bowling Green.
Court-House Repair Bonds.
 5a '14 M-S \$11,500.....M-S '17-'19
 Detention Home Bonds.
 6a '13 M-S \$9,600.....M & S '17-'18
 6a '15 M-S 8,000.....M & S '17-'20
Bridge Bonds.
 5a '05 M-S \$12,000.....M & S '17-'19
 6a '13 M-S 2,000.....M & S '1917
 6a '14 M-S 12,000.....M-S '17-19
 TOT. BD. DT. July 1916.....\$893,400
 Total valuation 1915.....\$7,477,090
 County tax (per \$1,000) 1915.....\$2.55
 Population in 1910.....46,330
 INTEREST payable at County Treasurer's office or any bank.
 Wood County Sav. Bank, depostary.

WOOSTEE.
 This city is the county seat of Wayne County. Pop'n 1910, 6,136.
Refunding Bonds.
 4a '05 A-D 21,000.....Dec 1 1925
 4a '04 J-J 46,500.....July 15 '17-'24
 4a '09 J-J 10,000.....July 1 1929
 41a '11 M-N 6,800.....Nov 1 1921
 41a '12 M-S 76,000.....Sept 1 1932
 51a '15 F-A 36,000.....F-A '17-'35
 5a '15 J-D 5,500.....June 15 '17-'27
Paving Bonds (City's Portion).
 41a '10 F-A \$13,000.....1929-1931
 4a '11 M-S 7,000.....Oct 1 1924
 41a '12 J-J 25,000.....July 1 1932
 5a '13 A-O 35,000.....Apr 1 1933
 5a '15 A-O 2,500.....Apr 20 '17-'21
 5a '15 F-A 11,846.....1,750 Aug 20 '17-'23
 604 Aug 20 '24-'25
Sewer Bonds.
 41a '11 M-N \$1,500.....Nov 1 1921
Fire-Equipment Bonds.
 5a '15 A-O \$6,000.....Oct 15 '17-'28
Water-Works Bonds.
 4a '07 M-S \$9,000.....May 15 1917
 (Subject to call May 15 1909.)
 4a '10 J-D 55,000.....Dec 1 1920
 4a '10 J-D 25,000.....Dec 1 1930
 51a '14 A-O 9,000.....Oct 15 '17-'25
 41a '16 A-O 5,000.....Apr 1 '27-'28
 9,000.....Apr 1 '27-'28
 GEN. BD. DT. May 15 '16 \$378,238
 Assessment debt (add'l).....40,400
 Sinking fund (cash).....40,400
 Assess. val. '15 (abt. act.) 8,962,950
 Tax rate (per \$1,000) 1915.....\$15.20
 INT. at office Sink. Fund Trustees.

WYANDOT COUNTY.
 Upper Sandusky is the county seat.
Court-House Bonds.
 6a \$43,750 Yearly to 1917
Road Bonds.
 5a \$131,400.....Part yearly
 5a 13,500.....10-yr serial
 BOND. DEBT July 1915.....\$284,320
 Assessed valuation 1914.....40,630,470
 School tax (per \$1,000) 1913 \$3.49
 Population in 1910.....20,760
 INT. at office of Co. Treasurer.

XENIA.
 This city is in Greene County.
Sewer Bonds.
 4a J-J \$30,000.....July 27 1920
 5a '15 M-S 60,000.....Sept 15 '20-'34
Street-Impt. Bonds (City's Portion).
 5a '15 F-A \$4,500.....Mar 15 '17-'25
 1,500.....Mar 15 1926
 5a '15 M-S 5,000.....Mar 15 '17-'26
 41a '16 M-S 10,000.....Mar 1 '18-'27
Fire-Department Bonds.
 5a '13 J-D \$12,000.....June 1 1933
Refunding Bonds.
 4a '04 M-N \$16,000.....Nov 1 1924
 4a '04 89,200.....Oct 15 1924
 41a '11 A-O 12,200.....Oct 1 1921
 GEN. BD. DT. Oct 1915.....\$170,400
 Special assess. bds. (add'l).....85,000
 Securities in sinking fund.....74,400
 Assess. val. '14 (actual).....2,263,397
 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.
 41a J-J \$10,000.....July 1 '25-'29
 41a A-O 34,500.....Apr 1 '15 to \$1,500 each A&O to 1923
 (2,000 each A&O to 1923)
 (3,000 each A&O to 1924)
Fire-Protection Bonds.
 4a '08 J-D \$6,000.....June 1 '17-'28
 Improvement bonds.....\$5,000
 BOND. DEBT Apr 1 1916.....\$66,000
 Assessed valuation 1915.....10,478,060
 (Assessment 2-5 to 3-5 actual value.)
 School tax (per \$1,000) 1915.....\$5.20
 INT. at Citizens' Nat. Bank.

YORK TOWNSHIP.
 This township is in Van Wert Co.
Road-Improvement Bonds.
 41a '03 M-S \$1,000.....Sept 1 '16-'18
 41a '04 M-S 20,000.....Sept 1 '17-'24
 4a '07 M-S 10,000.....Sept 1 '24-'26
 4a '08 M-S 10,000.....Sept 1 '25-'28
 4a '09 M-S 7,000.....Sept 1 '28-'29
 4a '10 M-S 10,000.....Sept 1 '21-'23
 4a '11 M-S 13,000.....Sept 1 '28-'31
 5a '12 M-S 14,000.....

BOND. DEBT Oct 1 1912.....\$90,000
 Assessed val. '12 (3/4 act.) 3,340,000
 Total tax rate (per \$1,000) '12.....\$9.04
 Population in 1910.....1,489
 INT. at Van Wert Nat. 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.
 5a '13 A-O \$6,000.....1917-1918
 5a '14 A-O 45,000.....Oct 1 '17-'25
 5a '16 M-S 6,500.....Oct 1 '18-'21
City Dump Bonds.
 5a '08 A-O \$4,400.....1917-1918
Parks & Playgrounds.
 5a '14 A-O \$8,000.....Oct 1 '17-'20
 5a '05 A-O 9,000.....1917-1925
 5a '06 A-O 4,000.....1917
 5a '12 A-O 2,250.....1917
 5a '12 A-O 43,550.....1917-1923
 5a '14 A-O 3,000.....1917-1920
 5a '15 A-O 15,500.....1917-1921
 41a '15 A-O 35,000.....1918-1924
 5a '15 A-O 6,000.....1918-1920
City Building Bonds.
 41a '12 A-O \$170,000.....1917-1933
 5a '13 A-O 80,000.....1917-1924
 5a '14 A-O 30,000.....1917-1926
 5a '15 A-O 10,000.....1918-1922
City Prison Bonds.
 41a '04 A-O \$17,000.....1917-1925
 5a '05 A-O 5,700.....1918-1922
Filtration-Plant Bonds.
 5a '13 A-O \$56,000.....1917-1929
Fire Department Bonds.
 5a '95 A-O \$2,000.....1917
 5a '08 A-O 2,000.....1917
 5a '12 A-O 42,000.....Oct 1 '17-'22
 5a '12 A-O 6,200.....1917-1918
 5a '14 A-O 20,500.....1917-1923
 5a '15 A-O 4,000.....1918-1919
Andrews Hollow Bridge.
 5a '15 A-O \$500.....1918
Rice Ave. Wall.
 5a '15 A-O \$500.....1918
Fire & Police Signal System.
 5a '15 A-O \$18,000.....1917-1922
General Street Bonds.
 5a '07 A-O \$4,000.....1917
 5a '07 A-O 5,800.....1917-1918
 4a '09 A-O 50,000.....1917-1921
 5a '10 A-O 11,100.....1917-1921
 5a '12 A-O 7,600.....1917-1920
 5a '14 A-O 69,000.....1917-1926
 5a '13 A-O 9,000.....1917-1919
 4a '14 A-O 2,000.....1917
 5a '14 A-O 15,500.....1917-1921
 5a '15 A-O 2,800.....1918
 5a '15 A-O 3,000.....1918

Glenwood Ave. Wall Bonds.
 5a '14 A-O \$3,000.....Oct 1 1917
Grade-Crossing Bonds.
 4a '09 A-O \$25,000.....1917-1921
 5a '12 A-O 4,000.....1917-1918
 41a '13 A-O 800,000.....1918-1957
Hospital Bonds.
 5a '05 A-O \$4,000.....1917-1920
Market-House Bonds.
 4a '07 A-O \$32,000.....1917-1927
Electric-Light Bonds.
 5a '14 A-O 3,000.....Oct 1 1917
Sanitary Bonds.
 5a '03 A-O \$9,000.....1917-1925
Public-Health Bonds.
 5a '15 A-O \$4,000.....1918-1919
Street Signs.
 5a '15 A-O \$7,500.....1918-1922
Refunding Bonds.
 41a '03 A-O \$20,000.....1917-1924
Electric Light Bonds.
 5a '14 A-O \$3,000.....Oct 1 1917
Sewer Bonds.
 5a '15 A-O \$400.....1917
 5a '08 A-O \$75,000.....1920-1931
 4a '10 A-O 105,000.....1917-1937
 4a '12 A-O 30,000.....1917-1922
 41a '12 A-O 300,000.....1920-1949
 5a '13 A-O 288,000.....1917-1940
 5a '14 A-O 450,000.....1917-1941
 41a '15 A-O 300,000.....1917-1942
 41a '16 A-O 100,000.....Oct 1 '20-'29
Improvement Bonds (City's Portion).
 5a '08 A-O \$4,450.....1916-1928
 5a '10 A-O 3,500.....1917
 5a '11 A-O 37,125.....1917-1919
 5a '12 A-O 15,000.....1917-1918
 5a '13 A-O 33,300.....1917-1919
 5a '14 A-O 83,100.....1917-1921
 5a '15 A-O 60,000.....1918-1927
 41a '15 A-O 40,000.....1918-1927
 5a '15 A-O 20,000.....1918-1922
 5a A-O 43,000.....
 5a '16 A-O 11,000.....Oct 1 '18-'21
Sidewalk and Intersection.
 5a '14 A-O \$5,250.....1917-1918
 5a '15 A-O 2,000.....1918
Refuse Disposal.
 5a '14 A-O \$12,450.....1917-1921
Water-Works-Engine Bonds.
 5a '13 A-O \$50,925.....1917-1923
Water-Main Extension Bonds.
 4a '08 A-O \$10,000.....1917-1918
 5a '08 A-O 6,750.....1917-1919
Water-Works Refunding Bonds.
 4a '07 M-S \$25,000.....1917-1921
West Ave. Bridge.
 5a '15 A-O \$750.....1917

TOT. BD. DT. Nov 20 '16 \$5,133,346
 Water debt (included).....1,852,200
 Sinking fund Nov 20 1916.....101,724
 Total valuation 1916.....184,282,760
 (Assessment about actual value.)
 Total tax (per \$1,000) 1916 \$14.00
 Pop'n 10, 79,066; 1916 (est.) 112,000
 INT. at office of Sk. Fd. Trustees.

YOUNGSTOWN SCHOOL DIST.
 4a '05 M-S \$45,000.....Sept 1 '18-'19
 41a '07 M-S 5,000.....Sept 1 1917
 41a '08 M-S 52,000.....Sept 1 '21-'24
 41a '08 M-S 56,000.....Sept 1 '25-'27
 41a '09 M-S 56,000.....Sept 1 '28-'30
 41a '10 M-S 63,000.....Sept 1 '31-'33
 41a M-S 150,000.....Sept 1 '34-'36
 41a '11 M-S 69,000.....Sept 1 '37-'39
 41a '12 M-S 175,000.....Sept 1 '40-'42
 41a '13 M-S 55,000.....Sept 1 1943
 4a '13 100,000.....Sept 1 1924
 5a '13 M-S 100,000.....Sept 1 '25-'33
 5a '15 M-S 200,000.....Sept 1 '44-'47
 41a '16 M-S 160,000.....Sept 1 '25-'32
 BOND. DEBT Oct 1916.....\$1,391,200
 Sinking funds.....99,013
 Assessed val. 1916.....164,130,000
 School tax (per \$1,000) 1915.....\$4.86
 Population in 1916 (est.).....114,000
 INTEREST payable in Youngstown at Dollar Savings & Trust Co.

ZANESVILLE.
 This city is the county seat of Muskingum Co., Inc. April 1 1814.
Park-Improvement Bonds.
 41a '13 A-O \$15,000.....Apr 1 1928
 5a '14 A-O 27,000.....Apr 1 '17-'34
 5a '15 A-O 16,500.....Oct 1 '20-'25
Water-Works Bonds (Refund.).
 31a '99 A-O \$30,000.....Oct 1 1919
Levee-Repair Funding Bonds.
 4a '10 M-S \$6,000.....Sept 1 1920
 5a '13 A-O 3,000.....Oct 1 1923
Fire-Department Bonds.
 4a '11 A-O \$9,000.....Oct 1 1921
 4a '12 M-S 6,000.....Mar 1 1917
 4a '12 A-O 4,000.....Oct 1 1922
 5a '14 J-D 1,800.....June 15 1919
Water Bonds.
 4a '07 M-N \$5,000.....May 1 1919
 5a '14 M-S 3,600.....Sept 1 1920
 5a '14 A-O 9,000.....Oct 1 1924
 41a '16 J-J 350,000.....July 1 '17-'41
Flood Bonds.
 5a '13 A-O \$13,000.....Apr 15 1928
Street-Improvement Bonds.
 41a M-N \$8,000.....Nov 1 1917
 4a '10 J-J 15,000.....Jan 1 1920
 4a '10 A-O 4,000.....Oct 1 1920
 4a '11 M-S 16,000.....Sept 1 1921
 4a '12 M-S 3,000.....Sept 1 1922
 4a '12 J-D 3,500.....Dec 15 1922
 4a '12 J-D 4,870.....June 15 1923
 4a '13 A-O 1,500.....Apr 1 1924
 41a '13 M-N 9,300.....May 1 1928
 4a '13 J-D 3,800.....June 1 1923
 5a '13 F-A 10,500.....Aug 1 1927
 5a '13 M-N 1,500.....Nov 1 1918
 5a '14 A-O 1,200.....Apr 1 1917
 5a '14 M-N 3,100.....May 1 1919
 4a '14 J-D 3,720.....June 17-19
 5a '14 J-J 1,650.....July 1 1919
 5a '14 F-A 5,300.....Aug 1 1920
 5a '14 A-O 2,550.....Oct 1 1920
 41a '16 J-D 41,000.....June 1 '17-'26

Refunding Bonds.
 41a '15 J-J \$5,000.....July 1 1917
 194,000.....July 1 '18-'34
Street Grading Bonds.
 4a '09 M-S \$1,500.....Sept 27 1919
 4a '11 M-S 1,500.....Sept 1 1921
 5a '13 J-J 3,000.....July 1 1925
 5a '13 A-O 2,000.....Oct 1 1918
 5a '14 J-D 600.....Dec 1 1917
Market-House Bonds.
 41a '16 F-A \$20,000.....Aug 1 '18-'25
Sewer Bonds.
 4a '10 J-D \$27,400.....June 1 1920
 4a '12 M-S 3,000.....Sept 1 1922
 4a '12 J-D 2,000.....Dec 15 1922
 5a '13 J-D 9,700.....June 1 1923
 5a '13 F-A \$12,500.....Aug 1 1925
 5a '13 M-S 4,500.....Sept 1 1927
 5a '13 A-O 5,500.....Oct 10 1918
 5a '14 A-O 3,150.....Apr 1 1920
 5a '14 J-D 2,000.....June 1919
 5a '14 J-J 4,050.....July 1 1919
 5a '14 M-N 1,075.....Nov 1 '17-'18
 GEN. BOND. DS. Jan 1 1916.....\$462,568
 Assessment debt.....161,383
 TOTAL DEBT Jan 1 1916.....369,558
 Water debt (included).....269,558
 Sinking funds.....19,000
 TOTAL DEBT July 1 '16 790,777
 Sinking funds.....88,305
 Ass'd val. '16 (80% act.) 29,317,610
 Total tax (per \$1,000) 1915.....\$16.00
 Population in 1910.....28,026
 INT. at office of City Treasurer and at Irving Nat. Bank, New York.

ZANESVILLE SCHOOL DIST.
 4a '12 J-D \$80,000.....Dec 23 1952
 5a '14 J-J \$3,000.....Jan 24 '25-'40
 4a '06 M-S \$30,000.....Mar 1 1946
 5a '15 J-D 1,500.....June 25 1925
 20,000.....June 25 26-'35
 BOND. DEBT Oct 1916.....\$324,500
 Floating debt.....6,192
 Sinking funds.....15,157
 Assessed valuation 1916.....30,400,000
 School tax (per \$1,000) 1916.....\$5.60
 Population in 1914 (est.).....30,000
 INT. at Irving Nat. Bank, N. Y.; others in Zanesville.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions in the State of Ohio which are not represented among the foregoing detailed reports. We have added the population from the Census of 1910.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popu- lation.		Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Popu- lation.
Archbold (V), Fulton County	\$68,920	None	\$1,137,410	€15.00	1,082	Georgetown, Brown County	48,588	None	\$1,309,063	€13.60	1,589
Auburn Twp., Crawford Co.	34,000	None	\$2,089,000	€9.60	1,161	Girard (V), Trumbull County	177,254	None	\$6,128,130	€15.00	3,736
Austintown Twp. Sch. Dist.	43,000	\$3,000	\$2,156,330	€8.88		Glendale (V), Hamilton Co.	64,769	None	\$2,000,000	€17.30	1,741
Ballville Twp. Rural Dist.	31,500	None	\$3,291,000	€10.00		Glouster (V), Athens Co.	\$49,752	None	\$1,327,480	€15.00	2,527
Batavia (V), Clermont County	32,000	None	\$1,289,000	€14.20	1,034	Glouster School District	30,500	None	\$1,578,000	€15.20	1,466
Batavia VII. School District	\$30,000					Goshen Twp., Mahoning Co.	37,500	None	\$2,934,530	€10.00	
Bedford (V), Cuyahoga Co.	45,000	None	\$2,395,976	€12.70	1,783	Goshen Twp. Rural S. D.	\$35,000				
Bedford Twp., Cuyahoga Co.	45,000	None	\$2,167,000	€8.70	3,791	Graton Twp., Lorain Co.	\$35,000				
Bee Hive Rural Sch. Dist., Cuyahoga Co.	50,000					Grand Rapids Twp. S. D.	\$45,000	None	\$1,673,245	€10.60	1,522
Belle Center, Logan County	\$58,000					Granger Twp., Medina Co.	\$50,000	None	\$1,228,760	€13.20	868
Belleville (V), Richland Co.	\$25,000				1,056	Granville (V), Licking Co.	\$42,000				1,394
Bellevue Village School Dist.	\$82,100		\$8,000,000	€1.60		Gratis Village Sch. District	\$35,000				
Beloit S. D., Mahoning Co.	\$25,000					Greenfield Twp., Huron Co.	36,800	None	\$1,348,525	€9.00	1,526
Berlin Twp., Erie County	27,000	None	\$3,750,000	€9.60	1,933	Greenville S. D., Darke Co.	34,500				
Berlin Twp. School District	\$30,000					Greenwich Twp., Huron Co.	66,000	None	\$1,934,385	€7.40	1,525
Berlin Twp., Mahoning Co.	28,000	None	\$1,506,610		682	Grove City, Franklin County	25,231	None	\$637,100	€14.90	837
Bethel School District	30,000	None	\$910,510	€5.00		Grover V. S. D., Jefferson Co.	45,000	None	\$1,700,000	€10.40	
Bethel Twp. Rural Sch. Dist., Miami Co.	\$60,000					Gufford Twp., Medina Co.	€1,000				1,741
Big Spring Twp., Seneca Co.	86,500		\$3,473,010	€18.75	1,755	Gustavia Twp., Trumbull Co.	68,175	None	\$1,414,040	€13.40	767
Blanchester (V), Clinton Co.	28,500		\$1,211,207	€13.80	1,813	Hanover Twp., R. S. D., Licking County	25,000		\$1,825,520		
Bloomfield Twp., Trumbull Co.	54,000	None	\$1,650,000	€14.50	663	Harris Twp., Ottawa County	€3,000	None	\$2,437,860	€5.00	2,078
Bloom Twp. Rural S. D., Scioto Co.	\$28,000					Harrison County	78,000	None	\$28,500,000	€4.85	19,686
Bloom Twp., Seneca County	86,000	None	\$3,011,710	€13.00	1,753	Harrison Twp. S. D., Lick- ing County	37,000	None	\$2,500,000		
Bluffton (V), Allen County	41,455	None	\$1,714,180	€14.00	1,953	Harrisville Twp., Medina Co.	28,000		\$2,326,795	€6.40	2,007
Bluffton School District	36,000	None	\$2,029,090	€9.00		Hebron School District	38,000	10,000	\$3,000,000	€5.00	
Braceville Twp. R. S. D.	\$25,000					Hillsboro (V), Highland Co.	76,533	None	\$3,372,075	€11.60	4,296
Bradford, Darke County	40,700		\$632,010	€14.80	1,844	Hillsboro School District	€5,500				
Bradford School District	33,000	None	\$1,800,000	€5.30		Hocking County	39,500	None	\$22,734,650	€3.25	23,650
Brady Twp. S. D., Williams Co.	25,000	None	\$2,179,020	€7.00		Holgate (V), Henry County	\$25,000		\$637,250	€15.00	1,095
Bratenahl School District	36,800	None	840,000			Holmes County	42,200	None	\$25,811,040	€10.26	17,909
Bremen (V), Fairfield County	43,000	3,000	\$1,509,000	€11.30	925	Homer Twp., Medina Co.	41,000	None	\$2,075,000	€10.50	735
Bremen School District	30,000	1,400	\$1,130,000	€15.00		Hopewell Twp., Seneca Co.	80,000	None	\$3,511,070	€3.60	2,194
Brewster (V), Stark County	39,500	None	\$1,055,533	€13.30	1,430	Howland Twp., R. S. D.	40,000	None	\$3,530,160	€4.60	1,526
Brewster School District	37,000	None	\$1,732,000	€13.00		Hubbard Twp., Trumbull Co.	50,000		\$4,750,000		
Bristol School District	60,000	None	\$4,470,420	€15.00		Hubbard (V), Trumbull Co.	€7,000		\$1,277,290	€12.00	1,699
Bristol Twp. Rural S. D.	\$30,000					Hudson Sch. Dist., Summit Co.	€6,000	None	\$1,394,290	€5.00	
Brookfield Twp., Noble Co.	109,000	None	\$3,324,380		2,584	Huntsburg Twp. Road Dist.	\$30,000				
Brooklyn Heights Sch. Dist.	\$35,000					Huron (V), Erie Co.	75,000	None	\$2,109,801	€13.60	1,756
Brook Park VII. Sch. Dist.	35,000	None	\$1,744,000	€12.80	383	Huron School District	€1,500	None	\$5,798,674	€3.00	
Brookside (V), Belmont Co.	36,000	None	\$1,200,000	€13.50	1,187	Jackson (C), Jackson Co.	190,850	None	\$4,84,078.9	€15.00	5,468
Brookville (V), Montgomery Co.	33,000	None	\$1,350,000	€13.50	1,187	Jackson Rural Sch. Dist., Champaign County	\$25,000				
Brown County	33,000		\$2,460,000	€3.45	24,832	Jackson Twp., Ashland Co.	\$4,000	None	\$1,182,200		1,129
Brown Twp. Sch. Dist. Dila re Co.	35,000	1,400	\$2,132,190	€3.00		Jackson Twp., Crawford Co.	36,000		\$854,070	€6.50	4,236
Brown Twp. Rural Sch. Dist., Faulkner Co.	\$27,000					Jackson Twp., Pickaway Co.	25,000		\$2,946,090	€4.00	1,083
Brown Twp. S. D., Delauro Co.	35,000	1,400	\$2,132,190	€3.00		Jefferson (V), Greene Co.	\$25,000				1,133
Brunswick Twp., Medina Co.	95,000	None	\$2,033,145	€10.20	948	Jefferson (V), Ashland Co.	223,910	None	\$1,870,950	€12.90	1,461
Buchtel School District	27,000	1,000	\$588,000	€10.00		Jefferson (V), Madison Co.	56,500	None	\$1,050,000		
Bucyrus School District	42,500	None	\$2,215,500	€4.20		Jefferson Twp. Rural Sch. D., Preble County	54,500	None	\$3,800,000	€6.30	
Bucyrus Twp. Consol. Rural Sch. D., Crawford Co.	35,000	1,500	\$2,089,055	€5.35	1,971	Jefferson S. D., Ashland Co.	36,800	None	\$2,543,440	€3.93	2,000
Byesville S. D., Guernsey Co.	48,100	500	\$2,481,680	€15.20	1,971	Johnstown (V), Licking Co.	\$57,038		\$419,880	€11.20	805
Cadiz (V), Harrison County	83,500	4,000	\$2,500,000	€13.32	1,430	Lebanon (V), Warren County	€1,100	None	\$3,811,635	€12.8	2,698
Cadiz Sch. Dist., Harrison Co.	26,000	4,000	\$2,500,000	€13.32	1,430	Kingston VII. S. D., Ross Co.	\$30,000				
Caldwell (V), Noble County	68,000	None	\$3,199,670	€4.87		Kinsman Twp., Trumbull Co.	90,000		\$2,207,540	€5.13	1,259
Camden Sch. District	39,000	None	\$2,561,130	€8.70		Kintz Twp. S. D., Preble Co.	59,000		\$2,450,000	€12.00	2,665
Canan Twp. Rural S. D.	45,000	None	\$10,350,000	€6.66	1,730	Leota (V), Columbiana Co.	51,830	None	\$1,350,000	€15.00	1,773
Canal Dover School District	215,000	3,670	\$1,958,500	€19.90	1,730	Leipsic School District	55,000	1,000	\$4,441,290	€11.80	
Carrollton, Carroll County	48,105				4,670	Le Roy S. D., Medina Co.	\$30,000				
Center Twp., Columbiana Co.	\$90,000				4,670	Le Roy School (V), Preble Co.	26,000		\$815,939	€13.00	672
Centerburg (V), Knox County	74,412	1,000	\$948,680	€14.10	4,670	Liberty Twp., Crawford Co.	31,000	None	\$2,277,910	€7.80	1,342
Chagrin Falls (V), Cuyahoga Co.	75,850	None	\$1,842,470	€14.90	1,931	Liberty Twp., Trumbull Co.	95,000	None	\$5,528,570	€8.60	5,412
Chagrin Falls S. D., Cuyahoga County	52,000	2,000	\$2,250,060	€1.49	26,351	Liberty Twp., Van Wert Co.	99,000	None	\$2,964,520	€7.00	2,377
Champlain County	163,185		\$16,490,000	€3.01	26,351	Liberty Twp. S. D., Wood Co.	35,000	None	\$2,558,800		
Charlestown Twp. Rural S. D.	25,000					Lisbon (V), Columbiana Co.	92,060	None	\$2,957,160	€15.23	3,084
Chester Twp. School District	25,000		\$1,668,610			Lisbon Twp., Medina Co.	30,000	None	\$1,119,395	€12.80	831
Chesterfield Twp. Rural S. D., Fulton County	25,000	None	\$1,480,000		1,930	Liverpool Twp., Columbiana Co.	41,910	None	\$1,779,390	€14.78	3,439
Cheviot (V), Hamilton County	59,234	None	\$1,310,520	€15.00	6,744	Loan (V), Hocking County	101,250		\$4,425,125	€15.00	4,850
Circleville (C), Pickaway Co.	183,558	None	\$8,213,670	€11.50	6,744	Lodi (V), Medina County	55,600	None	\$1,511,590		1,015
Clyde (V), Sandusky Co.	142,250	None	\$3,900,000	€13.20	2,815	London (V), Madison Co.	54,401	None	\$3,729,400	€15.00	3,530
Coal Grove (V), Lawrence Co.	29,500	None	\$1,120,000	€12.20	1,759	Louisville (V), Stark County	35,000	None	\$1,588,200	€11.30	1,678
Coal Twp. R. S. D., Jackson County	35,000	4,000	\$1,041,160		76,619	Lowell S. D., Washington Co.	34,000		\$950,000		
Coleville Twp. School District	58,000		\$4,648,760	€14.50	76,619	Lowellville (V), Mahoning Co.	\$33,000				1,592
Coldwater, Mercer County	\$49,600		\$1,122,990		869	Lycara Twp., Crawford Co.	€2,500	500	\$1,730,670	€8.20	583
Columbiana County	\$41,500		\$95,878,460	€2.45	76,619	Lyme Twp., Huron County	€1,000	None	\$3,367,920	€8.20	4,162
Columbia Twp. R. S. D.	\$30,000					McArthur (V), Vinton Co.	38,000	None	\$1,000,000	€15.30	1,107
Columbus Grove (V), Putnam Co.	75,000	None	\$1,212,955	€15.00	1,802	McConnellsville (V), Morgan Co.	54,500	None	\$1,875,000	€14.50	1,183
Columbus Grove School Dist.	27,500		\$1,341,645	€11.60		McCutchenville S. D., Wyand- ot County	40,000	None	\$2,250,000		
Concord Twp. Sch. Dist.	25,000	€1.59	\$1,749,080	€8.98	1,074	Madera S. D., Hamilton Co.	25,000	None	\$922,730		
Continental (V), Putnam Co.	25,600	None	\$650,000	€15.00	1,848	Mad River Twp. S. Dist.	\$33,000				
Covington, Miami County	31,500	None	\$1,250,000	€15.00	3,436	Malta (V), Morgan County	26,000		\$913,055	€14.00	971
Crawford County	88,000	None	\$7,995,460	€3.45	34,036	Martins Ferry (C), Belmont Co.	343,741		\$10,000,000	€13.80	9,133
Crestline School District	36,000	2,000	\$3,581,760	€6.10		Martins Ferry School District	122,500	None	\$9,000,000	€6.45	
Croston School District	64,700		\$2,180,000	€4.00	4,020	Martinsville S. D., Union Co.	70,000	9,600	\$4,456,600		
Crooksville School District	45,000		\$2,180,000	€4.00	4,020	Mason Sch. Dist., Warren Co.	28,000	None	\$750,000	€7.00	
Cuyahoga Falls (V), Summit Co.	129,300	2,800	\$5,471,000	€12.80	4,020	Medina Co. Road Dist. No. 1.	139,000		\$9,827,905	€15.00	
Cuyahoga Falls School Dist.	31,000		\$88,000		469	Medina School District	30,000		\$4,158,805	€5.45	
Dallas Twp., Crawford County	58,000	None	\$1,401,000	€6.40	2,971	Meigs County	60,000	None	\$16,721,680		25,594
Danbury Twp., Ottawa Co.	25,200	None	\$4,202,200	€7.20	2,971	Mentor Twp., Lake County	\$31,000		\$527,160	€14.50	475
Darby Twp. S. D., Pickaway County	25,000	None	\$2,443,880	€4.17	1,689	Metamora S. D., Fulton Co.	37,235	None	\$763,000	€15.00	
Delta (V), Putnam County	13,000	None	\$2,040,000	€15.00	4,008	Middleport (V), Meigs County	92,920	\$6,174	\$1,990,370	€15.00	3,197
Dennison (V), Tuscarawas Co.	105										

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 Indianapolli
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. Bittler

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. On Jan. 4 1916 the only bonds outstanding were \$25,000 3% Vincennes University bonds dated 1909 and maturing April 10 1917. An issue of \$340,000 Purdue University bonds heretofore included in the State's bonded debt are now a trust fund, in accordance with an opinion of the State Attorney-General, rendered Jan. 4 1916. Money has been set aside for the redemption of the above \$25,000 bonds.

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property, including railroad and other property, at 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.
1915	\$1,967,434,018	\$0.70	1905	1,597,560,087	1.20
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	1,797,488,410	0.90	1891	1,255,256,038	1.20
1909	1,776,132,096	0.90	1880	764,287,517	1.20
1908	1,723,311,554	0.90	1870	662,283,173	1.50
1907	1,717,037,215	1.20	1860	455,011,373	1.50
1906	1,654,888,461	1.20	1850	138,362,085	2.50

POPULATION OF STATE.

1910	2,700,876	1870	1,680,637	1830	343,030
1900	2,518,462	1860	1,350,428	1820	147,178
1890	2,192,404	1850	888,416	1810	24,520
1880	1,978,301	1840	685,866	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 cope with 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 quote the article as follows:

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 municipalities) 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 any county 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).

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax Rate.	Population.
Norwich Twp., Huron Co.	30,000	None	\$1,723,435	\$.60	777
Norwich Twp. Rural Sch. D., Franklin County	\$60,000	None	\$2,963,450	\$.10	1,559
Oak Harbor (V), Ottawa Co.	95,155	None	\$1,754,100	\$.15	358
Oakwood (V), Montgomery Co.	125,000	None	\$1,750,000	\$.50	
Perry County	56,000	None	\$2,204,870	\$.18	
Old Fort School District	45,000	None	\$2,614,260	\$.70	
Onsted Twp. R. S. D., Guy-ahoga County	65,000	None	\$1,925,000	\$.40	
Orange Twp., Cuyahoga Co.	35,000	None	\$1,874,000	\$.29	850
Orange Tp. S. D., Delaware Co.	30,000	None	\$1,800,000	\$.24	
Ottawa (V), Putnam Co.	73,500	None	\$1,879,600	\$.15	2,182
Painesville School District	57,000	None	1,095,000	\$.45	
Palmyra Twp. S. D., Portage Co.	30,000	None	\$1,150,400	\$.13	500
Fatascala, Licking County	25,000	3,000	\$932,000	\$.15	1,307
Fayne (V), Paulding Co.	11,027	10,000	\$3,663,000		35,396
Perryburg VIL Sch. Dist.	41,000	None	\$1,800,000	\$.15	1,913
Perrysburg (V), Wood County	137,495	None	\$1,650,000	\$.18	
Peru Twp., Huron County	72,000	None	\$1,000,000	\$.12	15,723
Pike County	99,000	None	\$393,162	\$.12	663
Pike County (V), Pike County	30,462	None	\$1,400,000	\$.14	898
Plain City (V), Madison Co.	85,750	27,000	635,640		
Plasasant City Spec. Sch. D.	40,000				
Plasasant Tp. S. D., Marion Co.	27,000				
Plymouth (V), Huron & Richland Co.	44,143	None	\$1,363,180	\$.13	1,314
Plymouth Twp., Richland Co.	70,000	None	\$2,484,500	\$.77	1,501
Poland Twp., Mahoning Co.	115,000	None	\$1,843,880	\$.78	6,012
Poland Twp. S. D.	35,000	None	\$9,415,970	\$.82	805
Port Clinton School District	75,000	None	3,888,000	\$.43	
Porter Twp. S. D., Scioto Co.	47,000	3,500	\$2,279,100	\$.25	
Radnor Special Sch. District	43,000	None	\$2,800,000	\$.12	
Reading (V), Hamilton Co.	151,426	None	\$2,182,000	\$.14	3,985
Reading S. D., Hamilton Co.	90,000	None	\$2,534,130	\$.24	
Recovery (V), Mercer County	29,270	None	\$1,110,730	\$.14	
Relly Twp. S. D., Butler Co.	30,000				
Richfield Twp. S. D., Summit County	40,200		1,624,270		
Richmond School District	239,000				
Richmond Twp., Huron Co.	42,500	None	\$2,226,350	\$.98	1,390
Richwood (V), Union County	113,000	1,150	\$2,000,000	\$.16	1,729
Ridgefield Twp., Huron Co.	54,500	None	\$3,116,180	\$.17	1,976
Ridge Twp., Van Wert Co.	26,000	None	\$4,000,000	\$.90	1,934
Ripley (V), Brown County	53,780	2,000	\$1,493,783	\$.15	1,840
Ripley School District	42,500	1,500	\$2,200,000	\$.15	1,977
Rittman (V), Wayne County	85,000		632,240	\$.45	155
Rock Creek, Ashtabula Co.	32,130	None	\$1,127,000	\$.14	1,186
Rockford (V), Mercer County	34,800	None	\$3,270,120	\$.11	1,174
Rocky River (V), Cuyahoga Co.	80,595				
Rookstown Twp. Sch. Dist., Portage County	30,000		2,240,000	\$.11	
Roseville School District	61,250	None	\$1,054,000		
Ross Twp. Rur. S. D., Greene Co.	35,000	None	\$1,825,000	\$.12	
Ruggles Twp. R. S. D., Ashland Co.	40,000	None	\$1,900,000		
Sabina Sch. Dist., Clinton Co.	45,000	None	\$1,665,500	\$.72	
St. Clairsville (V), Belmont Co.	66,942	None	\$1,408,175	\$.13	1,393
Salem School Dist.	229,300	None	\$10,775,000	\$.58	
Salem Twp. Road Dist., Co. lumbiana County	71,800	None	\$5,927,680	\$.68	
Salt Creek Twp. S. D., Pickaway County	25,000	None	\$7,316,610	\$.35	35,171
Sandusky County	377,175				
Scioto Twp. S. D., Pickaway Co.	445,000	None	\$2,815,030	\$.15	2,104
Sebring (V), Mahoning County	133,100	3,200	\$3,000,000	\$.82	
Sebring School District	42,500	None	\$1,388,160	\$.37	
Seville V. S. D., Medina Co.	32,500				
Shadyside (V), Belmont Co.	445,000	None	\$1,870,000	\$.85	
Shadyside School District	58,500	None	\$848,495	\$.12	2,280
Shawnee (V), Perry Co.	32,000		892,930		
Shawnee School District	35,500	None	\$1,512,010	\$.12	675
Sherman Twp., Huron Co.	52,000	None	\$6,784,930	\$.70	4,657
Smith Twp., Mahoning Co.	98,500				
Somerville VIL Sch. Dist.	332,500				
South Charlestown (V), Clark County	37,200	None	\$1,635,030		1,181
Springfield Twp. S. D., Summit Co.	25,000	None	\$2,990,000		
Stearns (V), Madison Co.	60,152	None	\$6,347,450	\$.12	3,370
Sugar Grove School District	225,000				
Sullivan Township, Ashland Co.	25,000	None	\$1,952,450	\$.12	
Sylvania, Lucas County	30,500	None			
Swanton (V.), Fulton Co.	45,288	None	\$1,067,500		1,058
Tiffin Sch. Dist., Seneca Co.	47,000	None	\$12,000,000	\$.32	
Tippicanoe City Sch. Dist.	280,000				
Tippicanoe City (V), Miami Co.	45,300	3,185	\$2,600,000	\$.17	2,038
Tod Twp., Crawford Co.	35,500	None	\$1,754,315	\$.78	774
Troopshoe Twp., Wyanot Co.	36,500	None	\$2,446,670	\$.86	1,283
Urichsville School District	77,500	None	\$5,076,000		1,764
Union Twp. S. D., Union Co.	70,000	None	\$4,111,520		
Urbana Twp. S. D., Cham-paign County	30,000				
Utica (V), Licking County	88,500		\$1,700,000	\$.12	1,729
Van Buren Twp. Rural S. D., Montgomery Co.	45,000				
Van Wert County	59,400	2,909	\$1,360,520	\$.34	29,119
Van Wert School District	120,000	11,825	\$8,120,630	\$.51	1,369
Vermilion (V), Erie County	58,500	None	\$1,247,530	\$.15	949
Venna Twp., Trumbull Co.	59,000	None	\$1,495,000	\$.14	1,580
Versailles (V), Adams County	40,000	None	\$1,595,300	\$.13	3,073
Wadsworth (V), Medina Co.	172,550	None	\$2,015,360	\$.78	
Wadsworth Twp., Medina Co.	44,000	None	\$2,834,030	\$.14	
Wakeman Twp., Huron Co.	76,500				
Waldo Twp. S. D., Marion Co.	30,000				
Washington C. H., Fayette Co.	309,529		\$8,520,000	\$.15	7,277
Washington Twp., Belmont Co.	70,000	500	\$1,800,000	\$.13	1,335
Washington Twp. Sch. Dist.	40,000		\$8,500,000	\$.60	
Waterford Twp. Rural S. D., Washington County	30,000		\$1,500,000	\$.71	
Waynes Twp. (V), Auglaize Co.	40,650	None	\$470,760	\$.16	542
Wayne Twp. S. D., Fayette Co.	37,900	None	\$3,879,030	\$.43	
Wayne Twp. S. D., Mont-gomery County	26,000	None	\$1,370,870	\$.45	950
Wayne Twp. S. D., Warren Co.	30,000				
Weller Twp., Richland Co.	36,000	None	\$1,568,770	\$.15	878
Wellington S. D., Lorain Co.	65,000				
Wellsville City Sch. Dist.	105,000	918	\$7,555,000	\$.37	8,500
West Alexandria, Preble Co.	51,919	None	\$1,298,230	\$.14	1,030
West Alexandria Sch. District	50,000	None	\$1,570,000	\$.45	
West Jefferson (V), Mad'A Co.	42,000	None	\$1,050,000		1,043
West Mansfield (V), Logan Co.	65,000	250	\$453,150	\$.75	913
West Park VIL Sch. Dist.	665,000				
Weston VIL Sch. Dist.	55,000	3,300	\$2,165,000		
Wheelerburg R. S. D., Scioto County	35,000				
Williams County	53,000	None	\$1,925,910	\$.39	25,168
Willoughby (V), Lake County	139,400	None	\$2,531,930	\$.12	2,072
Willoughby Twp., Lake Co.	38,000		\$8,912,490	\$.45	4,370
Willoughby Twp. S. D., Lake County	53,000	None	\$8,607,580	\$.34	
Wilmington (V), Clinton Co.	98,762	None	\$5,819,030	\$.14	1,491
Woodfield (V), Monroe Co.	33,963	None	\$2,151,500		2,592
Woodsfield VIL School Dist.	76,000	None	\$2,050,078	\$.15	
Woster School District	40,000				
Worthington (V), Franklin Co.	36,700	700	\$728,000	\$.16	547
Worthington School District	40,000	3,070	\$1,498,880	\$.65	
Wyoming (V), Hamilton Co.	168,900	None	\$3,250,000	\$.13	1,893
Wyoming School District	27,500	None	\$3,700,000	\$.65	

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 of the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water-works, &c.

GRAVEL ROAD LAW OF 1905.—The State Supreme Court in November 1909 decided that this Act was unconstitutional on the ground that it contained provisions which were such as to make it a local and special Act. The decision was based on that part of the law which provides that "whenever a petition signed by fifty or more freeholders and voters of any township in any county in this State includes any incorporated town or city in such township having a population of less than 30,000 inhabitants, praying, &c., the commissioners shall proceed to carry out the provisions of the Act. Upon rehearing, however, it was pointed out that this section as printed contained a clerical error, and the Court on Jan. 25 1910 reversed itself and upheld the contention that the word "includes" should be read "including," thereby making eligible to become petitioners for gravel roads any freeholder and voter in any township with the exception of those residing in incorporated towns and cities of over 30,000 inhabitants, which latter should be neither taxed nor eligible to participate in such proceeding. See V. 90, p. 316.

EXEMPTION FROM TAXATION.—The Legislature of 1903 passed a law (Chap. 179, Laws of 1903) exempting from taxation all bonds, notes, &c., hereafter issued by State or municipal corporations. The section follows:

SECTION 1. Be it enacted by the General Assembly of the State of Indiana, That all bonds, notes and other evidences of indebtedness hereafter issued by the State of Indiana or by municipal corporations within the State upon which the said State or the said municipal corporations pay interest shall be exempt from taxation.

The above Act became effective April 23 1903. Another law passed by the Legislature, and which became effective March 4 1911, provides that all bonds hereafter authorized by any county or township for the construction of free gravel or macadamized roads, and which bear not higher than 4 1/2% interest, shall be exempt from taxation. Section 1 of the Act reads as follows:

"Section 1. Be it enacted by the General Assembly of the State of Indiana that all bonds hereafter authorized by any county or township in the State of Indiana, for the purpose of building, constructing and paying for the construction of any free gravel, macadamized or other improved roads, shall be exempt from taxation; Provided, said bonds shall not bear a greater rate of interest than four and one-half (4 1/2%) per cent interest per annum, payable semi-annually.

CITIES, COUNTIES AND TOWNS IN THE STATE OF INDIANA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

ALLEN COUNTY. County seat is Fort Wayne. Court-House Bonds. 4s J-J \$397,000 1917-1935 Voting-Machine Bonds. 4s Dec \$16,800 Dec 17-20 Court-Hse. & Pow. Sta. Bonds. 3 1/2s M-N \$200,000 Nov 1 1919 BOND, DEBT Apr 1 '16 \$618,000 Pwp. gravel road bds. add'd 718,058 Assess. val. '15 (1/2 act.) 68,490,390 Co. tax rate (per \$1,000) 1916 \$5.49 Population in 1910 93,388 INT. at U.S.M. & Tr. Co., N.Y.C.

ANDERSON. Refunding Bonds 1927 \$16,000 Water-Works Bonds 5s '15 J-D \$10,000 June 30 1917 Electric Light Plant. 15 '15 J-D \$50,000 Dec 20 1917 City Hall Bonds. 4 1/2s '16 F-A \$35,000 BOND, DEBT Aug 1915 \$110,500 Tax duplicate 1916 \$1,300,000 Tax rate (per \$1,000) 1916 \$7.50 INT. at City Treasurer's office.

ANDERSON SCHOOL CITY. 3 1/2s 09-1 J \$ 5,000 July 15 '17-19 4s '10 F-A 35,000 Sept 9 '17-20 4 1/2s '14 J-J 23,000 Jan 15 '17-25 BOND, DEBT Oct 1 1916 \$123,000 Floating debt 2,000 Assessed valuation 1916 11,225,000 (Assessment 3/4 to 3-5 actual value.) School tax (per \$1,000) 1916 \$30.00 INT. on 4 1/2s at The Anderson Banking Co., on 3 1/2s at Citizens Bank, on 4 1/2s at Farmers' Trust Co.

BARTHOLOMEW COUNTY. Columbus is the county seat. Hospital (Red. after 1925). 4s '15 M-N \$90,000 M-N '17-25 GEN. BD. DT. Oct 4 '16 \$95,000 Gravel road bonds outstanding 471,304 Assessed valuation 1916 21,305,575 Tax rate (per \$1,000) 1914 \$7.70 Population in 1910 24,813

BEDFORD SCHOOL DISTRICT. This district is in Lawrence Co. School Bonds. 4 1/2s '11 J-J \$31,000 1917-1921 4 1/2s '12 J-J 22,000 Jan 1 1922 BOND, DEBT Oct 5 1916 \$4,900,000 Assess. val. '15 123,000,000 INT. INTEREST payable at Stone City Bank in Bedford and First Nat. Bank, N. Y., and Bedford Nat. Bank.

BLOOMINGTON SCHOOL CITY. This district is in Monroe County. 4 1/2s '12 J-D \$45,000 1922 4 1/2s '14 J-J 12,000 4 1/2s '15 J-J 13,900 J-J 1923-1935 TOTAL DEBT Oct 1916 \$97,400 Assessed valuation 1915 4,874,615 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 \$50,000 M-N '17-20 BOND, DEBT 1916 \$50,000 Gravel road debt. (add'd) Jan 1 1915 232,024 Assess. val. (1-3 act.) '15 25,776,919 Co. tax (per \$1,000) 1916 \$4.39 Population in 1910 24,673 INT. at First Nat. Bank, Lebanon.

BRAZIL. This city is in Clay County, Inc. a town Dec. 18 1886; city May 8 1873 School House. 6s M-N \$8,000 Nov 1 1917 Refunding School. 4s M-N \$10,000 1922 Refunding Water. 4 1/2s '14 M-N \$19,000 M-N '17-29 BOND, DEBT Oct 3 1916 \$37,000 Floating debt 8,000 Sinking fund 3,700 Assess. val. 1916 3,757,930 Tax rate (per \$1,000) 1916 \$8.50 Population in 1910 9,340

CARROLL COUNTY. County seat is Delphi. Court-House Bonds. 4 1/2s '16 M-N \$150,000 M-N '17-26 TOTAL DEBT May 1916 \$150,000 Assessed valuation 1916 15,187,245 Population in 1910 7,970 INT. at County Treas. office.

CLAY COUNTY. Brazil is the county seat. Court-House-Building Bonds. 4s '12 J-J \$160,000 Due 10 bonds each 6 months until July 1 1932 4s '13 J-J \$25,500 July 1 1929 County Infirmary Bonds. 4s J-J \$2,500 Due 5 bonds each 6 months until Jan. 1 1917 GEN. BD. DT. Oct 4 '16 \$188,000 Gravel road debt. (add'd) 401,554 Net ass'd val. (1/2 act.) '15 15,075,000 State & Co. tax (per \$1,000) '16 \$7.69 Population in 1910 32,635 INTEREST at Brazil Trust Co.

COLUMBUS. This city is in Bartholomew Co. Water-Plant Bonds. 4 1/2s '13 J-J \$38,000 Jan 1 1923 Refunding Bonds. 4s '04 J-J \$15,000 July 1 1919 3 1/2s '06 J-J 27,000 Jan 1 1936 (Subject to call after Jan. 1 1926.) Refunding Bonds. 3 1/2s '06 J-J \$8,000 Jan 1 1936 (Subject to call after Jan. 1 1926.) 3 1/2s '09 J-J \$26,000 July 1 1929 BOND, DEBT Oct 1916 \$114,000 Assessed valuation 1915 6,245,538 Total tax (per \$1,000) 1914 \$11.50 Population in 1910 8,813 INTEREST on the 3 1/2s is payable at the People's Savings & Trust Co.

CRAWFORDSVILLE. This city is in Montgomery Co. Electric-Light Bonds. 4s '10 J-D \$48,000 4s '11 A-O 16,800 Oct 1 '17-31 BOND, DEBT Oct 2 1916 \$90,000 Sinking fund 8,206 Assess. val. '16 (60% act.) 6,374,235 Tax rate (per \$1,000) 1917 \$11.35 Population in 1910 9,371

CRAWFORDSVILLE SCH. CITY. This district is in Montgomery Co. 4s '10 J-J \$42,400 July 1 '17-20 4s '11 A-O 10,000 Oct 1 '17-21 5s '14 M-N 5,800 Oct 1 1921 4s '15 M-S 32,500 Sept 1 '22-25 BOND, DEBT Oct 23 '16 \$91,300 Floating debt 19,659 Assess. val. '16 (60% act.) 6,158,545 (Assessment about 80% actual value.) School tax (per \$1,000) 1916 \$12.00 INT. at Elston Nat. Bk., Crawfordsville.

DE KALB COUNTY. Auburn is the county seat. Court-House Bonds. 4s '12 J-J \$84,000 Jan 15 '17-22 Power-House Bonds. 4s '12 J-J \$20,000 Jan 15 '18-22 BOND, DEBT May 10 '16 \$116,000 Gravel road debt. (add'd) 47,800 Assessed valuation 1915 19,500,000 (Assessment abt. 1-3 actual value.) Co. tax rate (per \$1,000) '16 \$4.89 Population in 1910 24,054 INT. payable at Co. Treas. office.

DU BOIS COUNTY. Jasper is the county seat. Bridge Bonds. 4s '12 M-N \$3,600 1917 4s '16 J-D 10,000 J-D 15 '17-31 Court-House Bonds. 4s '09 '10 J-D \$48,200 1917-1930 BOND, DEBT Apr 6 1916 \$58,900 Gravel road debt. (add'd) 225,548 Assess. val. '15 (40% act.) 9,217,275 Co. tax rate (per \$1,000) 1915 \$4.50 Population in 1910 9,843 INT. payable at Co. Treas. office.

EAST CHICAGO. This place is in Lake County, Incorp. 1886. Popula'n 1910 19,098. Funding Bonds. 5s '15 \$100,000 July 1 1925 (Subject to call after Jan. 1 1921.) Police & Fire-Station Bonds. 6s '08 J-D \$7,450 Dec 1 '17-19 Refunding Bonds. 6s '04 J-D \$27,000 1917-1925 Building Bonds. 6s '08 J-D \$9,375 1917-1919 8,365 1920 GEN. BD. DT. Apr 1 '16 \$162,045 Sinking funds 3,091 Assess. val. '15 (1/2 act.) 8,650,000 Tax rate (per \$1,000) 1915 \$19.60 INT. payable at Treasurer's office.

EAST CHICAGO SCHOOL DIST. 5s '12 F-A \$65,000 1917-1922 6s '09 F-A 40,000 Feb 19 1928 4 1/2s '15 65,000 Sept '20-25 Refunding Bonds. 4s '09 A-O \$17,000 1918-1934 BOND, DEBT Oct 3 '16 \$187,000 Assessed valuation 1916 11,191,320 (Assessment 20 to 25% act. value.) School tax (per \$1,000) 1916 \$16.00 Population in 1916 (est.) 32,000 INT. on 6s of 1909 at N. W. Halsey & Co., Chicago, and on 4s of 1909, 5s of 1912 and 4 1/2s of 1915 at First Nat. Bank in East Chicago, Ind.

ELKHART COUNTY. Goshen is the county seat. Court-House Bonds. 4s '06 M-S \$10,000 M-S 15 '17-18 4s '07 F-A 30,000 1929 BOND, DEBT Apr 1916 \$42,500 Assess. val. '15 (1/2 act.) 33,445,570 Tax rate (per \$1,000) 1915 \$5.70 Population in 1910 49,008 INT. on court-house 5s at City Nat. Bank Goshen; on court-house 4s at Elkhart County Loan & Tr. Co.

ELKHART SCHOOL DISTRICT. 4s '08 F-A \$10,000 Aug 1 1917 4s '11 F-A 75,000 Feb 15 '17-21 BOND, DEBT May 25 '16 \$30,000 Assess. val. '15 (40% act.) 9,000,000 School tax (per \$1,000) 1915 \$12.50 Population in 1916 (est.) 22,500 INT. on bonds of 1908 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 \$8,000 Nov 1 1917 Refunding Bonds. 5s '03 J-D \$45,000 June 1 1923 5s '08 J-J 10,000 Jan 15 1923 (Optional after Jan. 15 1918) 6s '07 J-J 40,000 July 1 1921 BOND, DEBT Oct 13 1916 \$163,000 Sinking fund 14,973 Assess. val. '16 (40% act.) 3,417,550 City tax (per \$1,000) 1916 \$15.50 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. Town of Howell annexed Jan. 3 1916. Refunding Bonds. 4s '12 J-J \$732,000 Jan 1 1932 4s '12 J-J \$398,000 July 1 1937 4s '12 J-J 467,400 July 1 1942 BOND, DEBT Apr 1 '16 \$1,597,400 Sinking fund 904 Assess. val. '15 (2-3 act.) 43,854,940 City tax (per \$1,000) 1916 \$12.50 Pop'n 1910 69,647; '16 (est.) 90,000 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. 3 1/2s '07 M-N \$13,200 May 1 1917 4s '14 A-O 86,000 Oct 15 '21-31 16,000 Oct 15 '19-20 8,000 Oct 15 1928 24,000 Oct 15 '32-34 4s '15 J-J 14,000 July 6 1918 136,000 July 6 '19-35 BOND, DEBT Oct 1915 \$291,700 Assess. val. '16 (60% act.) 4,450,000 School tax (per \$1,000) 1915 \$7.00 Population in 1910 69,417 INT. at City Nat. Bk., Evansville.

FAYETTE COUNTY. Connersville is the county seat.

County Impt. Bonds. 4 1/2s '15 \$18,000 May 15 '17-34 M-N 18,000 Nov 15 '17-34 2,000 May 15 1935 County bond, dt. Apr 1 '16 \$40,000 Gravel road bds. (add'd) \$105,485 Assessed val. 1916 12,931,350 Tax rate (per \$1,000) 1916 \$5.69 Population in 1910 14,415

FLOYD COUNTY. County seat is New Albany. Funding Bonds. 4s '10 J-J \$130,000 Jan 1 '17-29 20,000 Jan 1 1930 BOND, DEBT Jan 1 1916 \$435,857 Net assess. val. 1915 12,810,630 Tax rate (per \$1,000) 1915 \$31.20 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. 4 1/2s '13 A-O \$140,000 Oct 10 1933 Refunding Water Bonds. 3 1/2s '09 M-N \$100,000 Nov 15 1919 3 1/2s '06 J-J 65,000 Jan 18 1920 BOND, DEBT Oct 1916 \$338,000 Sinking fund 13,652 Water debt. (included) 196,000 Assess. val. '15 (1/2 act.) 40,476,390 Tax rate (per \$1,000) 1916 \$30.40 Pop'n 1910 63,033; 1916 82,000 INT. payable in N. Y. at U. S. Mtge. & Tr. Co.

FORT WAYNE SCHOOL DIST. 3 1/2s A-O \$29,000 Oct 1 17-20 3 1/2s A-O 50,000 Oct 1 1921 4s '07 M-S 7,500 Sept 2 1917 4s '08 M-N 16,000 Nov 1 '17-18 4s '09 A-O 30,000 Oct 1 '17-18 150,000 Oct 1 '19-23 4s '12 J-D 100,000 June 1 '19-28 4s '14 F-A 150,000 Feb 14 '24-23 4s '16 J-J 100,000 July 15 '26-35 BOND, DEBT Oct 1916 \$631,500 Floating debt 9,015 Assessed val. 1915 40,476,390 School tax (per \$1,000) 1916 \$37.70 INT. at U.S. Mtge. & Tr. Co., N.Y.

FRANKFORT. This city is in Clinton County. Sewer Bonds. 4 1/2s J-D \$10,000 J&D 1917 Park Bonds. 4s J-D \$15,000 1920 BOND, DEBT Oct 23 '16 \$30,000 Assessed valuation 1916 5,171,690 (Assessment 60 to 70% actual value.) Total tax (per \$1,000) in 1916 \$36.50 Population in 1910 8,634 INTEREST payable at the J. F. Wild & Co. State Bank, Indianapolis, and First Nat. Bank, Frankfort.

FRANKFORT SCHOOL DIST. 4 1/2s '13 J-J \$59,500 July 1 '17-23 4 1/2s '15 25,000 Jan 1 1929 BOND, DEBT Oct 5 1916 \$84,500 Assess. val. 1916 (net) 5,412,894 School tax (per \$1,000) '16 \$12.10

FRANKLIN COUNTY. Brookville is the county seat. 4s '11 J-D \$75,000 1917-1930 (Part each six months - V. 91, p. 1790) Court-House Furniture Bonds. 4s '12 J-D \$13,000 J & D '17-29 Bridge Bonds. 4s '12 M-S \$6,000 J&D '17-22 4 1/2s '14 36,500 BOND, DEBT Mar 25 '12 \$101,400 Assessed valuation 1911 9,877,000 County tax (per \$1,000) 1912 \$6.50 Population in 1910 15,335 INTEREST payable at Franklin County Nat. Bank, Brookville.

FULTON COUNTY. Rochester is the county seat. Bridge Bonds. 4 1/2s '05 A-O \$50,000 Apr 4 1925 Refunding Bonds. 5s '08 M-S \$35,000 Sept 12 1918 BOND, DEBT Oct 5 '16 \$85,000 Gravel road debt 203,850 Assess. val. '16 (40% act.) 14,988,300 Co. tax rate (per \$1,000) '16 \$4.69 Population in 1910 16,879 INT. on 5s at Corn Exchange Nat. Bank, Chicago; on 4 1/2s at Am. Ex. Nat. Bank, New York.

GARY. This city is in Lake Co., Inc. July 14 1906. Pop'n 1910 16,802; 1916 (est.) 41,000. Garbage-Plant Bonds. 4 1/2s May \$15,000 May 13 1922 Park Bonds. 6s '13 J-D \$50,000 Aug 29 1933 4 1/2s '13 20,000 Dec 15 1933 Street & Garbage Equip. Bonds. 4s Sept 20,000 Oct 21 1921 Police & Fire Dept. Bonds. 4 1/2s '09 J-D \$45,000 Jan 15 1919 4 1/2s '09 F-A 10,000 Aug 1 1919 4 1/2s Oct 50,000 Oct 18 1931 4 1/2s '13 15,000 Apr 1 1923 BOND, DEBT Apr 3 '16 \$225,500 Sinking funds 78,664 Assess. valuation 1915 28,051,155 Tax rate (per \$1,000) 1915 \$13.30 INT. on 4s, 4 1/2s & Garbage Plant 4 1/2s at City Treas. office; on Police and Fire Sta. bonds at First Nat. Bank, Hammond.

GARY SCHOOL DISTRICT. 4 1/2s s-ar \$12,500 1917 1918 4 1/2s s-a \$50,000 1917-1918 4s s-a \$50,000 1919 4s '09 J-J 51,000 Jan 1 1919 4 1/2s J-J 1,000 1917 4 1/2s '11 J-J 30,000 July 1 1924 4 1/2s '11 J-J 50,000 1921 4 1/2s F-A 75,000 Feb 1 1922 4-08 '11 J-D 60,000 Nov 1 1933 5s '14 23,000 Nov 1 1934 4s '15 J-D 50,000 Dec 1 1935

GARY SCHOOL DIST. (Cont.).
 BOND. DEBT Oct 4 1916 \$407,500
 Floating debt 62,275
 Sinking funds 4,642
 Assessed valuation 1916 28,062,000
 (Assess. about 16 2-3% actual val.)
 School tax (per \$1,000) 1916 \$15.70
 Population in 1915 (est.) 40,000
 INT. on bonds marked (2) at 1st
 Nat. Bank, Hammond; on bonds
 marked (*) at Gary State Bank;
 on others at First Nat. Bank, Gary.

GOSHEN.
 This city is in Elkhart Co. In-
 corp. as town May 1831; city May 1863.
Funding Bonds.
 4s '07 J-D \$43,000. J&D '17-'29
 BOND. DEBT Oct 3 1916 \$48,000
 Floating debt 50,034
 Sinking funds 9,217
 Assess. val. '16 (45% act.) 4,512,380
 City tax (per \$1,000) 1916 \$12.22
 Pop'n 1910, 8,514; 1916 (est.) 10,000
 INT. at Salem Bank, Goshen.

GRANT COUNTY.
 County seat is Marion.
Flood Bonds.
 5s J-B-N \$18,000. \$4,000 yearly
 4s Feb 70,000. Feb 1 '17-'23
 BOND. DEBT Oct 3 '16 \$88,000
 Sinking fund 3,600
 Assess. val. '15 (40% act.) 31,500,000
 State & Co. tax (per \$1,000) '15 \$10.70
 Population in 1910 51,426
 INT. at Co. Treasurer's office.

GREENSBURG SCHOOL DIST.
 This district is in DeCATUR County.
 4 1/2s J-J \$43,000. J-J '17-'22
 TOTAL DEBT Oct 1916 \$61,500
 Assess. val. '16 (2-3 act.) 3,283,430
 Tax rate (per \$1,000) 1916 \$11.50
 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 \$6,000. Dec 1 1917
Funding Bonds.
 4s M-S 6,000 1917-1928
 BOND. DEBT Oct 6 '14 \$109,000
 Assess. val. '14 (1-5 act.) \$1,901,315
 School tax (per \$1,000) 1913 \$10.20
 Population in 1914 (est.) 30,000
 INTEREST on refunding bonds pay-
 able at First Nat. Bank, Hammond

HANCOCK COUNTY.
 Greenfield is the county seat.
Court-House Bonds.
 4 1/2s J-J \$18,000. Last bond '28
 BOND. DEBT Apr 1 '16 \$118,000
 Assess. val. 1916 20,921,680
 (Assessment 60-75% actual val.)
 Co. tax rate (per \$1,000) \$2.40
 Population in 1910 10,030
 INTEREST payable in New York
 at Winslow, Lanier & Co.

HENDRICKS COUNTY.
 Danville is the county seat.
 4s '12 J-J \$25,000. July 10 '23-'32
 TOTAL DEBT Oct 1916 \$225,000
 Sinking funds 5,176
 Assessed valuation 1915 20,351,645
 Population in 1910 20,840
 INT. at County Treas. office.

HUNTINGTON.
 This city is in Huntington County.
Water-Works Bonds.
 6s '90 \$26,000. July 1 1921
Street-Lighting Bonds.
 4 1/2s '15 J-D \$15,000. Dec 10 '17-'30
 1,000. Dec 10 1931
Fire-Station Bonds.
 4s '16 Oct \$24,000. Jan 1 '18-'29
Water & Light Bonds.
 4 1/2s '14 Aug \$45,000. Aug 17 '17-'34
City-Hall Bonds.
 5s '04 \$6,000. Jan 1 '17-'19
 BOND. DEBT Oct 1 1916 117,900
 Bond redemption fund 1,252
 Total assessed val. 1916 6,223,420
 Mortgage exemption 248,140
 Total tax (per \$1,000) 1916 \$13.70
 Pop'n 1910, 10,272; 1916 (est.) 14,150
 * Debt of water-plant only.

HUNTINGTON COUNTY.
 Huntington is the county seat.
Court-House Bonds.
 3 1/2s '04 J-J \$112,000. July 1 '17-'23
 100,000. July 1 1924
Hospital Bonds.
 4 1/2s '16 M-N \$40,000. \$10,000 M &
 \$13,000 N 15 1917
 and \$10,000 M &
 \$7,000 N 15 1918
 CO. BD. DT. Dec 31 1916 \$212,000
 Grave. and debt 482,936
 As. val. Jan 1 '16 (1/2 act.) 23,288,260
 County tax (per \$1,000) '15 \$6.39
 Population in 1910 28,982
 INT. at Mercantile Nat. Bk., N. Y.

INDIANAPOLIS.
 Indianapolis is the county seat of
 Marion Co. Original town charter
 Feb. 17 1838; present charter 1905.
Track Elevation Bonds.
 4s '15 J-J \$300,000. July 1 '20-'23
 4s '16 J-J 50,000. July 1 1928
Fall Creek Retaining Wall.
 4s '14 J-J \$45,000. July 18 '17-'19
Fire-Dept. and Garage Bonds.
 4s '13 J-J \$75,000. Feb 1 1918
Hospital Bonds.
 3 1/2s '06 J-J \$100,000. Jan 1 1936
 4s '11 J-J 110,000. June 1 1941
Bridge Bonds.
 3 1/2s '03 J-J \$65,000. Jan 1 1924
 4s '15 J-J 75,000. July 1 '21-'23
 4s '15 J-J 50,000. July 1 1925
Flood Bonds.
 3 1/2s '04 J-J \$125,000. Jan 1 1924
 4s '13 J-J 150,000. May 1 1943
 4s '15 J-J 540,000. July 1 1940
 4s '16 J-J 68,000. July 1 1940

River-Improvement Bonds.
 4s '14 J-J \$63,000. Jan 1 1926
Park Improvement Bonds.
 4s '07 J-J \$350,000. Jan 1 1927
 4s '16 J-J 20,000. July 1 1920
Boulevard Bonds.
 3 1/2s '03 J-J \$100,000. May 1 1933
Refunding Bonds.
 4s '09 J-J \$109,500. Jan 26 1924
 4s '94 J-J 600,000. Mar 1 1924
 4s '94 J-D 300,000. June 30 1924
 3 1/2s '05 J-J 45,000. July 1 1925

Fire-Department Bonds.
 4s '11 J-J \$200,000. June 1 1941
 4s '14 J-J 80,000. July 1 '20-'23
 4s '15 J-J 10,000. July 1 1921
Station House Bonds.
 4s '07 J-J \$150,000. Jan 1 1927
City Hall Bonds.
 3 1/2s '06 J-J \$300,000. July 1 1936
 3 1/2s '09 J-J 600,000. Jan 1 1939

ANNEXED DISTRICT BONDS.
West Indianapolis Bonds.
Funding Bonds.
 6s '06 J-J \$1,000. July 6 1917
 6s '06 J-D 8,000. Dec 21 1916
 INTEREST payable by Winslow,
 Lanier & Co., New York and In-
 diana Tr. Co., Indianapolis.
TOTAL DEBT, &c. April 1 '16.
 Total funded debt \$4,592,500
 Debt assumed by annex'n. 10,000

Total liabilities \$4,602,500
 The city had a sinking fund balance
 of \$325,088.70 on Sept. 1, 1916. In ad-
 dition to the above debt there were
 outstanding on Apr. 1 1916 \$1,904-
 773 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. 1915.

Real estate 178,317,100 176,380,450
 Personal 70,961,240 67,309,050
 Total 249,278,340 243,689,500
 (Assessment about 1/2 actual value)
 Tax (per M) 25.60 23.80
 1910. 1905.
 \$ 5
 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.—1916 (est.) 291,940;
 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 be-
 tween 1830 and 1900.

INDIANAPOLIS SCHOOL DIST.
 This district includes the whole of
 the city of Indianapolis and reports
 the same assessed valuation.
Funding Bonds.
 3 1/2s J-J \$100,000. July '27-'28
Coupon Notes.
 4 1/2s M-S \$32,000. Nov 1 '17-'24
 4s M-S 8,000. Mar 31 1918
School, Real Est. & Imp. Bonds.
 3 1/2s J-J \$600,000. July 1 '30-'41
 4s J-J 75,000. July 1 '41-'42
 4s J-D 75,000. July 1 '45-'46
 4s J-D 150,000. Dec 1 1944
 3.65 '16 J-J 150,000. Jan 1 1941
 3 1/2s '16 J-J 50,000. July 1 1941
 25,000. July 1 1946
Annex School Bldg. Bonds.
 4 1/2s \$7,250 1917-1926
Library Site Bonds.
 4s J-J \$125,000. Sept 1 1945
 4 1/2s '15 J-J 500,000. July 1 1955
Building, Refunding, &c.
 4s J-J \$312,000. July 1 '17-'26
TOTAL DEBT Oct 3 '16 \$2,063,000
 Assessed valuation 1915 243,689,500
 Population in 1910 233,650
 Pop'n 1916 (city directory) 285,500
 INT. payable at Winslow, Lanier &
 Co., New York and at Indiana
 Trust Co., Indianapolis.

JACKSON COUNTY.
 Brownstown is the county seat.
Court-House Bds. (tax-free).
 4s '10 J-J \$45,000. July 1 '17-'29
 4s '10 J-J 100,000. Jan 1 '17-'31
COUNTY BOND DEBT
 April 1 1916 \$64,000
 Gravel road bonds outst'g 270,485
 Drainage bonds 57,998
 Assess. val. 1915 15,792,530
 Population in 1910 24,727
 INT. payable at Co. Treas. office.

JASPER COUNTY.
 Rensselaer is the county seat.
Court-House Bonds.
 4 1/2s \$15,000. July 1 1920
 4 1/2s 50,000. July 1 1926
 (Optional after July 1 1921).
 4 1/2s \$30,000. July 1 28&32
 BOND. DEBT Apr 1 1916 \$95,000
 Cash on hand 2,047
 Assess. val. '15 (1-3 act.) 15,238,955
 Co. tax (per \$1,000) \$7.45
 Population in 1910 13,044

JEFFERSON COUNTY.
 Madison is the county seat.
Bridge Bonds.
 4 1/2s '13 M-N \$21,750. M&N '17-'33
Toll-Road Purchase.
 4s F-A \$46,725. 2 bonds y'ly
 CO. BD. DT. Oct 1 '16 \$68,600
 Gravel road bonds (add'l) 211,260
 Assessed valuation 1915 \$9,334,705
 Co. tax rate (per \$1,000) '15 \$7.29
 Population in 1910 20,483
 INT. at Co. Treasurer's office.

JEFFERSONVILLE.
 This city is in Clark County.
Refunding City Bonds.
 3 1/2s '99 F-A \$27,500. Feb 1 '17-'24
 5s '09 J-D \$4,000. Apr 1 1922
 5s '09 J-D \$4,000. Apr 1 1922
 3 1/2s '00 M-N100,000. Nov 1925
 3 1/2s '06 J-J 24,000. Jan 1 '17-'24

3 1/2s \$8,000. Jan 1 '25&'26
 4 1/2s '14 J-J 10,000. J&J '19-'21
Funding Bonds
 4s '12 J-J \$35,800. Jan 1 '17-'22
 BOND. DEBT Oct 4 '16 \$323,800
 Floating debt 4,000
 Assess. val. '16 (1/2 act.) 4,200,000
 City tax (per \$1,000) 1916 \$16.00
 Population in 1910 10,412
 INTEREST is payable at the City
 Treasurer's office; also in Chicago.

JEFFERSONVILLE SCH. CITY
 4 1/2s '15 \$30,000. 1927
High-School Bonds.
 4s '10 \$30,000. 1919
Refunding Bonds.
 4 1/2s '14 \$10,000. 1921
 4s '15 10,000. 1923
 BOND. DEBT Apr 1 '16 \$80,000
 Floating debt 5,000
 Assessed valuation 1915 4,197,095
 (Assessment about 1/2 act. value).
 Population in 1915 (est.) 12,000
 INT. at First Nat. Bk., Jefferson-
 ville.

KOKOMO.
 This place is in Howard County.
Fire Apparatus.
 4 1/2s '15 \$15,000. 1920 & 1925
Sewer Bonds (\$12,500 av. 5 yrs.)
 4s '11 M-S \$37,500. Mch 1 '21-'31
TOTAL DEBT Apr 1 '16 \$52,500
 Sinking funds 13,652
 Assessed valuation 1915 9,334,240
 City tax (per \$1,000) 1915 \$13.00
 Population in 1910 17,010
 INT. at Cit. Nat. Bk., Kokomo

KOKOMO SCHOOL DISTRICT.
High School Bonds.
 4s '14 J-J \$160,000. Jan 1 '19-'34
 BOND. DEBT Oct 13 '16 \$160,000
 Notes outstanding 11,200
 Assess. val. '16 (2-3 act.) 9,876,090
 Tax rate (per \$1,000) 1916 \$12.00
 INT. at Citizens Nat. Bank, Ko-
 komo.

LAFAYETTE.
 This city is the county seat of Tip-
 pecanoe County. In corp. 1853.
Sewer Bonds.
 s \$20,500
Refunding Water Bonds.
 4 1/2s J-D \$150,000. June 1 1920
 (Subject to call after June 1 1915.)
 4 1/2s J-D \$75,000. June 1 1921
 (Subject to call after June 1 1916.)
TOTAL DEBT Oct 1916 \$245,500
 Sinking funds 7,500
 Assessed valuation 15,000,000
 City tax (per \$1,000) 1916 \$9.50
 Population in 1910 20,081
 INT. at office of Blair & Co., N. Y.

LAFAYETTE SCHOOL CITY.
 4 1/2s '10 J-J \$95,000. July 1 '17-'20
 (See Vol. 9, p. 1192, for maturity.)
 BOND. DEBT Oct 1916 \$96,000
 Assess. val. '16 (1/2 act.) 14,181,905
 School tax (per \$1,000) 1916 \$11.90
 Population in 1915 (est.) 21,000
 INT. at City Nat. Bank, Lafayette.

LAKE COUNTY.
 Crown Point is the county seat.
Bridge Bonds
 5s '10 J-J \$48,500. Jan 1921
 4s '12 J-J 80,000. July 1922
 17,500. Jan 1918
 4 1/2s '13 J-J 63,000. Jan 1923
 119,000. Jan 1924
 4 1/2s '13 J-J 30,000. July 1924
 4 1/2s '14 J-J 63,500. Jan 1924
 4 1/2s '15 25,000. June 1 1925
 75,000. June 1 1930
 4 1/2s '15 116,000. Sept 1 1925
Almshouse Bonds.
 4 1/2s '12 J-J \$120,500. Jan 1922
 CO. BD. DT. May 10 '18 \$947,000
 Gravel road debt (wpp. ob-
 ligation) 2,680,897
 Assess. val. '15 (30% act.) 85,472,005
 County tax (per \$1,000) '15 \$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 \$9,000. 1917-1921
 5s '11 J-D \$8,000. June 1 '17-'24
 (All bds. subj. to call June 1 1916.)
 3 1/2s F-A \$30,000. 1919
 5s '15 8,000. 1925
 BOND. DEBT May 1914 \$94,000
 Floating debt 87,456
 Cash on hand 36,786
 Assessed val. 1913 6,389,601
 Tax rate (per \$1,000) 1913 \$42.00
 Population in 1910 10,525
 INT. at First Nat. Bank, Chicago

LA PORTE COUNTY.
 La Porte is the county seat.
Jail Bonds.
 5s '08 M-S \$45,000. June 1 '17-'28
Court-House Bonds.
 5s '08 J-D \$69,650. June 1 '17-'28
 5s '09 J-D 16,000. June 1 '17-'29
 (\$1,000 in even & \$1,500 in odd y'rs.)
 BOND. DEBT Apr 1 '16 \$147,500
 Gravel road bonds (add'l) 1,690,739
 Assess. val. '15 (1/2 act.) 37,172,700
 Population in 1910 45,797
 INT. at First Nat. Bank, Chicago.

LAWRENCE COUNTY.
 Bedford is the county seat.
Jail Bonds.
 3 1/2s M-S \$33,000. Apr 15 1924
 (Subject to call after 1913.)
Bridge Bonds.
 4 1/2s '13 M-N \$15,100. Nov 1 '17-'23
 4 1/2s 8,000
 4 1/2s '15 14,000
 4 1/2s '15 16,000 \$2,500 ca 6 mos
Refunding Bonds.
 4s '06 M-S \$24,000. M&S '17-'22
 BOND. DEBT Oct 1 '13 \$73,000

Gravel road debt (township
 obligations) \$416,256
 Assess. val. '13 (1/2 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.

LINCOLN SCHOOL TOWNSHIP
 P. O. Brownsburg, Hendricks Co.
 4 1/2s '15 J-J \$28,000. due part each
 six mos. beg. Jan 1 1917.
TOTAL BOND. DEBT. (7)

LOGANSPORT.
 This city is in Cass County. In-
 corporated Feb. 17 1838. City owns
 water and electric-light plant.
Water Works Impt.
 4 1/2s \$50,000 1917-1921
Refund. Bonds (opt. beg. 1916).
 3 1/2s '06 J-J \$81,000. Jan 1 1926
 Pratt Charitable Fund \$5,000
TOTAL DEBT May 10 '16 \$136,000
 Assess. val. '15 (65% act.) 10,500,000
 Total tax (per \$1,000) 1915 \$37.00
 Population in 1910 19,050
 INT. on refunding bonds at City
 Nat. Bk., on water bonds at City
 Nat. Bank.

LOGANSPORT SCHOOL CITY.
 Bonds are tax-free.
 4 1/2s '13 J-D \$157,500. June 15 '17-'37
 4 1/2s '15 J-D 30,000. June 15 '17-'29
TOTAL DEBT Oct 6 '16 \$187,500
 Assessed val. '15 (1/2 act.) 10,141,130
 School tax (per \$1,000) '15 \$10.90
 INT. on bonds of 1915 at First
 Nat. Bank; on bonds of 1913 at
 Logansport State Bank.

MADISON.
 Madison is the county seat of Jeffer-
 son County. In corp. April 1838.
Refunding Bonds.
 4s M-N \$1,500. Nov 1 1917
 3 1/2s '06 Nov 10,500. Nov 1 1921
 3 1/2s '07 Nov 19,000. Nov 1 1922
 3 1/2s '08 Nov 11,500. Nov 1 1923
 4s F-A 19,000. 1930
 4s M-N 17,500. 1920
 4s '11 M-N 14,000. 1926
 4s '12 M-N 12,500. Nov 1 1927
 4s '13 M-N 12,500. Nov 1 1927
 4 1/2s M-N 41,500. Nov 1 1920
BOND. DEBT Oct 14 '16 \$162,500
 Floating debt 6,000
 Total valuation 1916 3,419,460
 (Assessment about actual value.)
 Tax rate (per \$1,000) 1916 \$14.00
 Population in 1910 6,934
 INT. on refunding bonds due 1917,
 '20, '21, '22, '23 & '30 and funding
 bonds are payable at Nat. Branch
 Bank of Madison; all other bonds at
 First Nat. Bank, Madison.

MARION.
 This city is in Grant County. In-
 corp. 1889. Population 1910, 19,359.
Refunding Bonds.
 4 1/2s '15 J-J \$31,350. J-J '20-'38
 4 1/2s '15 11,800. beg. Aug 6 '28
City Bonds.
 5s F-A \$16,000. Aug 1 '17-'24
 4s A-O 9,000. Apr 1 1918
Market-House Bonds.
 4s '12 M-N \$4,000. May 1 '17-'20
 4s '12 J&D 50,000. Dec 1 1935
 (Subject to call Dec. 1 1917.)
TOTAL DEBT Jan 3 '16 \$121,150
 Note debt (additional) 2,250
 Assess. val. '14 (1/2 act.) 9,220,215
 City tax (per \$1,000) 1914 \$13.20
 INT. on \$50,000 4s of 1912 pay-
 able at Marion State Bank; on \$31-
 350 refunding 4 1/2s at County Treas-
 urer's office; on others in New York
 at office of Winslow, Lanier & Co.

MARION COUNTY.
 County seat is Indianapolis.
Tuberculosis Hospital Bonds.
 4s '16 M-S \$80,000. Mar 14 '17-'36
Children's Home Bonds.
 4s '16 M-S \$60,000. Mar 14 '17-'36
Bridge Bonds.
 3 1/2s '04 J-J \$850,000. July 1 1924
 3 1/2s '08 M-N 100,000. May 1 1925
 3 1/2s '08 A-O 100,000. Oct 1928
 3 1/2s '09 J-J 100,000. Feb 1 1925
 4 1/2s '13 M-N 150,000. 1916 1921
 4 1/2s '14 J-D 300,000. Dec 10 '22-'33
 4 1/2s '14 J-D 136,000. Dec 10 '17-'34
 (\$7,000 in odd yrs. \$8,000 in even yrs.)
 4s '16 J-J 100,000. July 1 '17-'36
Flood Prevention Bonds.
 4s '15 F-A \$80,000. Aug 5 1917
 4s '15 F-A 157,000. Aug 5 '18-'34
Track Elevation Bonds.
 4s '15 A-O \$155,000. Oct 1 '17-'35
Refunding Bonds.
 4s '07 J-D \$200,000. Dec 10 1927
 3 1/2s '08 M-N 200,000. May 21 1920
 3 1/2s '01 J-D 100,000. June 20 1921
 3 1/2s '05 J-D 200,000. June 1 1925
 3 1/2s '08 200,000. June 1 1928
County Bonds.
 3 1/2s '99 J-D \$30,000. June 3 '17-'29
 BOND. DEBT Oct 3 '16 \$3,748,000
 Gravel rd. dt. (add'l) 1,109,985
 Total assessed val. 1916 288,056,335
 Co. tax (per \$1,000) 1916 \$2.69
 Population in 1910 263,661
 INT. on flood prevention and hospi-
 tal bonds at Nat. City Bank, In-
 dianapolis; on others at Winslow,
 Lanier & Co., New York.

DEBT LIMIT.—Constitution limits
 its debt to 2% of assessed value.
 County now has margin of \$2,153,126

MARION SCHOOL CITY.
 School Building Bonds.
 4s '15 J-J \$39,000. July 1 1917
 4s '15 J-J \$147,500. 1918-1939
 (See Vol. 101, p. 2163, for maturity.)
TOTAL DEBT May 1916 \$186,500
 Assessed valuation 1915 9,337,755

MIAMI COUNTY.

Peru is the county seat.
Bridge & Heating Plant Bonds.
4s 10 J-D \$20,000. 1917-1936
Bridge Bonds.
4 1/2s 13 J-D 42,500. Dec 1 '17-'33
4 1/2s 13 J-D 1,296. Dec 1 1934
4s 14 A-O 42,500. Apr 1 '17-'33
Court House Bonds.
3 1/2s Jan \$130,000. Jan 1 '17-'26
BOND. DEBT Jan 1 '16. \$199,000
Gravel rd. bonds (add'l). 496,339
Tax valuation 1915. 17,851,410
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 \$1,000. July 1 '17-'18
4s '15 J-D 75,000. Dec 1 '18-'42
Funding Bonds.
4s '05 J-J \$8,000. July 1 '17-'20
4 1/2s '12 J-D 26,000. July 1 '17-'29
Refunding Bonds.
4 1/2s '07 J-J \$7,000. July 1 '17-'23
Water-Works Bonds.
5s '09 J-J \$8,000. July 1 '17-'20
BOND. DEBT May 1 '16. \$136,000
Cash on hand. 97,962
Assess. val. '15 (1/2 act.). 7,124,052
Tax rate (per \$1,000) 1915. \$16.00

MICHIGAN CITY SCHOOL DIST.

Wayne Co. First Incorp. in 1840.
Fire Apparatus Bonds.
4s '16 \$10,000. June 10 1923
Electric Light Refund. Bonds.
4s '16 A-O \$135,000. Opt. Oct 1922
(Due \$15,000 yrly beg. Oct 1917)
Light-Plant Bonds.
4 1/2s \$80,000. Aug 28 1917
Street and Fire Bonds.
4s '15 F-A \$60,000. Aug 10 '17-'22
BOND. DEBT Oct 7 1916. \$302,500
Sink. fund (bonds & cash) 33,228
Other funds. 55,000
Total assessed value 1916. 17,192,318
Less mortgage exemption. 637,250
Net assessed value 1915. 16,996,649
(Assessment about 75% actual value)
City tax (per \$1,000) 1916. \$11.00
Population in 1910. 22,324
INT. on \$139,000 at Am. Ex. Nat. Bk., N. Y., \$17,500 at Hanover Nat. Bk., N. Y., \$60,000 at Dickinson Trust Co., Richmond; \$80,000 at Second Nat. Bk., Richmond.

MONROE COUNTY.

Bloomington is the county seat.
COUNTY B.D. DT. Jan 15 \$160,000
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 \$35,000. Feb 1 '20-'26
Refunding Bonds.
4 1/2s '15 M-S \$20,000. Apr 1 '27-'30
4s '13 M-S \$10,000. Mar 1 '31-'32
4s '13 15,000. Feb 1 1924
General City Debt.
4s '09 J-D \$30,000. Dec 1 '17-'22
4s '11 J-D \$15,000. Dec 1 '23-'25
4s '12 A-O \$25,000. Apr 15 '26-'30
BOND. DEBT Jan 1 1918. \$155,000
Assess. val. '12 (60% act.) 12,457,170
City tax (per \$1,000) 1912. \$11.60
Population in 1910. 24,005
* INT. at Muncie Trust Co.; * At Delaware County Nat. Bank, Muncie. * In New York.

MUNCIE SCHOOL CITY.

4s '09 J-D \$35,000. June 1 1919
(Subject to call after June 1 1919)
4s '14 F-A \$200,000. Aug 1 1939
(Subject to call after Aug 1 1929.)
BOND. DEBT Oct 4 '16. \$235,000
Floating debt. 35,000
Assessed valuation 1916. 15,124,325
School tax (per \$1,000) 1916. \$10.00
INT. on bonds of 1914 at Union Nat. Bk., Muncie, on others at Muncie Trust Co., Muncie.

NEW ALBANY.

This city is the county seat of Floyd Co. On Nov. 11 1915, the Courts rendered a decision validating the annexation of Silver Grove, Glenwood Place, Palmetto Park and other suburban territory. Increasing population by about 2,500.
Refunding Bonds.
6s '15 J-J \$150,000. July 1 '17-'25
GEN. B.D. DT. Oct 1916. \$190,000
Floating debt. 2,768
Sinking fund. 8,205
Assess. val. '16 (45% act.) 10,285,245
City tax (per \$1,000) 1916. \$12.50
Total tax (per \$1,000) 1916. 34.00
Population in 1910. 20,929
INT. at Bank of America, N. Y.

NEW ALBANY SCHOOL DIST.

4 1/2s '10 J-J \$21,000. July 1 '17-'19
4 1/2s '15 50,000. Aug 1 '20-'27
BOND. DEBT Oct 5 '16. \$71,000
Assess. val. (75% act.) 1,610,261,334
School tax (per \$1,000) 1916. \$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 F-A \$2,000. Aug 1917
4 1/2s '07 M-S 25,000. Sept. 1922
4 1/2s '09 M-N 21,000. Nov 1 '29
4s '12 F-A 20,000. Feb 17-'24
BOND. DEBT Apr 1 '16. \$70,000
Floating debt. 50,000
Assess. val. '14 (60% act.) 5,104,880
City tax (per \$1,000) 1915. \$12.50
Population in 1910. 9,440
INT. payable at Amer. Exch. Bank, New York and at the Citizens' State Bank in New Castle.

OWEN COUNTY.

Spencer is the county seat.
Jail Bonds.
4 1/2s '12 M-N \$8,000. M & N 1917-'32

Court-House Bonds.

4s '10 M-N \$50,000. 1917-1930
4s '10 M-N 17,300. 1917-1930
CO. B.D. DT. Apr 1916. \$86,270
Gravel road debt (add'l). 182,098
Assess. val. '15 (60% act.). 6,650,000
Co. tax rate (per \$1,000) '15. \$8.29
Population in 1910. 14,053
INT. on 4s at Winslow, Lanier & Co., N. Y.; on 4 1/2s at Spencer.

PRINCETON SCHOOL DIST.

This district is in Gibson County.
4 1/2s '12 F-A \$52,000. \$2,000 yrly
BOND. DEBT Oct 4 '16. \$51,000
Floating debt. 10,000
Sinking funds. 2,000
Assessed valuation. 2,954,500
Tax rate (per \$1,000). \$3.08

PUTNAM COUNTY.

Greencastle is the county seat.
COUNTY DEBT Oct 4 1916 \$40,789
Assess. val. '16 (2-3 act.). 17,881,440
Tax rate (per \$1,000) 1916. \$6.09
Population in 1910. 20,520

RANDOLPH SCHOOL TWP.

This township (P. O. Romay) is in Tippecanoe County.
4 1/2s '15 J-D \$25,000.
TOTAL DEBT Oct 5 '16. \$25,000
Assessed valuation 1916. 1,390,765
School tax rate (per \$1,000) '16 \$11.12

RICHMOND.

This city is the county seat of Wayne Co. First Incorp. in 1840.
Fire Apparatus Bonds.
4s '16 \$10,000. June 10 1923
Electric Light Refund. Bonds.
4s '16 A-O \$135,000. Opt. Oct 1922
(Due \$15,000 yrly beg. Oct 1917)
Light-Plant Bonds.
4 1/2s \$80,000. Aug 28 1917
Street and Fire Bonds.
4s '15 F-A \$60,000. Aug 10 '17-'22
BOND. DEBT Oct 7 1916. \$302,500
Sink. fund (bonds & cash) 33,228
Other funds. 55,000
Total assessed value 1916. 17,192,318
Less mortgage exemption. 637,250
Net assessed value 1915. 16,996,649
(Assessment about 75% actual value)
City tax (per \$1,000) 1916. \$11.00
Population in 1910. 22,324
INT. on \$139,000 at Am. Ex. Nat. Bk., N. Y., \$17,500 at Hanover Nat. Bk., N. Y., \$60,000 at Dickinson Trust Co., Richmond; \$80,000 at Second Nat. Bk., Richmond.

RICHMOND SCHOOL CITY.

4s '09 F-A \$60,000. Aug 2 '17-'19
4s '13 F-A 35,000. F & A. '20-'23
4s '16 F-A 30,000.
(\$5,000 each 6 mos. Aug. 1 '23 to Feb. 1 '25)
4s '16 F-A 15,000.
(\$2,500 each 6 mos. Aug. 1 '20 to Feb. 1 '23)
BOND. DEBT Oct 1916. \$140,000
Floating debt. 22,500
Assessed valuation 1916. 17,192,318
(Assessment about full value)
School tax (per \$1,000) 1916. \$9.50
Population in 1913 (est.). 24,000
INT. at Liberty Nat. Bank, N. Y. on 1916 issues at Second Nat. Bank, Richmond.

RUSH COUNTY.

Rushville is the county seat.
Flood Bonds.
4 1/2s '13 \$60,000.
COUNTY BOND. DEBT
May 1 1912. \$90,000
Sinking fund. 90,000
Gravel-road bds. Jan 1 '12. 525,000
Assess. val. '11 (60% act.) 21,479,205
State & Co. tax (per \$1,000) '11. \$8.00
Co. tax rate (per \$1,000) '12. 4.81
Population in 1910. 19,349
INTEREST payable in Chicago, Ill., and in Portland, Me.

RUSHVILLE SCHOOL CITY.

This school city is in Rush County.
BOND. DEBT Oct 5 '16. \$53,500
Assess. val. '15 (60% act.) 3,250,000
Tax rate (per \$1,000). \$10.50
Population in 1915 (est.). 8,000
INT. at Rush Co. Bank and Peoples' Nat. Bank, Rushville.

ST. JOSEPH COUNTY.

South Bend is the county seat.
Court-House Bonds.
4 1/2s J-D \$32,000. Dec '17-'18
4 1/2s J-D 51,000. Dec '19-'21
Bridge Bonds.
3 1/2s '07 F-A \$90,000. Feb 1 '17-'25
140,000. Feb 1 1926
3 1/2s '04 A-O 120,000. Oct 20 '22-'24
3 1/2s '05 M-N 50,000. May '17-'21
4s '12 F-A 60,000. Feb 1 1928
4s '14 100,000. Sept 1 '29-'30
Asylum Bonds.
3 1/2s '07 F-A \$40,000. Feb 1 '17-'24
23,000. Feb 1 1925
BOND. DEBT Oct 1 '16. \$603,000
Floating debt. 45,000
Assessed val. 1915. 54,159,230
Tax rate (per \$1,000) 1915. \$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.
4 1/2s '10 J-J \$42,000. 1917-1920
BOND. DEBT Oct 4 1916. \$42,000
Assess. val. (5% act.) 1916. 3,298,840
School tax (per \$1,000) 1916. \$9.50
Population in 1915 (est.). 8,000
INT. at First Nat. Bk., Seymour.

SHELBY COUNTY.

Shelbyville is the county seat.
CO. B.D. DT. Oct 5 1915. \$95,000
Gravel-road debt (township obligations). \$450,533
Assess. val '16 (1-3 act.). 27,286,590

County tax (per \$1,000) 1916. \$3.69
Population in 1910. 26,802
INT. on gen. county bonds at Farmers' Nat. Bank, Shelbyville.

SOUTH BEND.

This city (Incorporated May 22 1865) is the county seat of St. Joseph County. In Jan. 1911 the village of Elversharp and other suburban territory was annexed to city.
General Purposes.
3 1/2s '03 M-N \$35,000. Nov 1 1918
4s '04 M-S 50,000. Sept 1 1924
4s '05 J-J 28,000. July 1 1925
4s '06 M-S 28,000. Sept 1 1926
4s '13 M-S 40,000. Mar 1 1933
General Bonds.
4s '16 M-N \$15,000. May 1 1917
Water Bonds.
4s '07 J-J \$5,000. July 1 1917
4s '08 J-J 5,000. July 1 1918
4s '09 J-J 5,000. Jan 2 1919
4s '11 M-S 40,000. Mar 1 1933
4s '15 A-O 50,000. Apr 1 1935
4s '16 J-J 25,000. Jan 2 1936
Refund. & Water-Works Bonds.
4s '08 M-S \$60,000. Mar 1 1928
River Park (Part every 4 yrs.).
4 1/2s '05 M-N \$3,500. Nov 1 '18-'25
Refunding Bonds.
4s '12 M-S \$20,000. Sept 1 1931
4s '12 M-S 40,000. Sept 1 1932
Street Bonds.
4s '09 J-D \$30,000. Dec 1 1929
4s '10 M-N 20,000. Nov 1 1930
House-House and Park Bonds.
4s '08 A-O \$20,000. Oct 1 1928
GEN. B.D. DT. Oct 1 '16. \$532,000
Sinking fund. 54,267
Water debt (included). 190,000
Improvement bonds. 277,298
Total assess. val. Jan 1 '16 32,850,470
Exemption. 1,378,860
Net assess. val. '13 (1-3 act.) 31,471,710
City tax rate (per \$1,000) 1916. \$12.90
Total tax (per \$1,000) 1916. \$35.00
Pop'n 1910. 53,684; 1916. 67,000.
INTEREST on 3 1/2s due 1918, on 4s due 1925, is payable at St. Joseph County Sav. Bank; on other bonds at Nat. Park Bank, New York.

SOUTH BEND SCHOOL DIST.

4s g '07 J-J \$15,000. July 1 1917
4s '09 J-J 30,000. July 1 1919
4s '11 J-J 200,000. Apr 15 '22-'31
4s '12 F-A 130,000. Apr 17 '18-'27
4s '13 F-A 110,000. July 1 '18-'28
4 1/2s '15 J-J 75,000. July 1 '30-'39
4s '15 J-J 45,000. Dec 15 '25-'33
River Park Bonds (Assumed).
4s '07 M-N \$5,500. May 1 1917
BOND. DEBT Oct 12 '16. \$610,515
Floating debt. 71,700
Assessed valuation 1916. 32,164,320
School tax (per \$1,000) 1916. \$12.00
INTEREST payable at Nat. Park Bank, N. Y., at the Citizens' Nat. Bank, South Bend, American Trust Co., South Bend, and at the South Bend Nat. Bank, also at the First Nat. Bank, South Bend.

STARKE COUNTY.

Knox is the county seat.
Court-House Bonds.
5s M-N \$14,500. 1917
20,000. 1918-1919
BOND. DEBT Apr 3 1916. \$42,000
Gravel-road bonds (add'l) Apr 3 1916. 271,507
Assess. val. '15 (1-3 act.). 8,713,540
Tax rate (per \$1,000) '16. \$9.70
Population in 1910. 10,567
INTEREST at Winslow, Lanier & Co., New York City.

SULLIVAN COUNTY.

County seat is Sullivan. County has no bonded debt at present.
Hospital Bonds.
4 1/2s \$30,000.
(Subject to call at company's option.)
Gravel-road bonds. \$715,632
Ditch and levee. 73,397
Total contingent debt Oct 1 '14. \$789,029
Tax valuation 1911. 19,796,385
Co. tax rate (per \$1,000) '13. \$3.40
Population in 1910. 32,439
INTEREST at Winslow, Lanier & Co., New York City.

TERRE HAUTE.

This city is the county seat of Vigo County. Incorp. April 30 1853.
Refunding Bonds.
4 1/2s '15 M-N \$100,000. May 1 1935
Sewer Bonds.
4s '07 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 \$70,000. 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 Equipment Bonds.
4 1/2s '15 M-N \$25,000. May 1 1925
Fire House Bonds.
4s '15 F-A \$45,000. Aug 25 1925
TOT. B.D. DT. Oct 4 '16. \$574,000
Special Assessment Bonds.
Street-imp't. bonds. \$191,590
Street intersection certfs. 141,086
Sinking fund. 18,836
Assess. valuation '16. 37,288,370
True valuation (est.). 75,000,000
City tax (per \$1,000) 1917. \$11.50
Population in 1910. 58,157
INT. at Hanover Nat. Bank, N. Y., and J. F. Wild & Co., Indianapolis.

TERRE HAUTE SCHOOL CITY.

Building Bonds.
4s '14 M-S \$100,000.
Mar 28 '19, '24, '29 & '34
4s '15 F-A 300,000. Feb 13 '20-'33
Refunding Bonds.
4s '07 M-S \$150,000. Sept 1 '17-'31
BOND. DEBT Oct 5 1916. \$550,000
Floating debt. 100,000
Assess. val. '16 (3-5 act.) 38,500,000
School tax (per \$1,000) 1915. \$10.40
Population in 1916 (est.). 75,000

INTEREST on bonds of 1907 and 1914 at U. S. Tr. Co. of Terre Haute, on bonds of 1915 at Terre Haute National Bank.

TIPPECANOE COUNTY.

Lafayette is the county seat.
Bridge Bonds.
4 1/2s '12 A-O \$21,000. Apr 1 1917
4 1/2s '13 260,000. J-D '18-'27
4 1/2s '14 J-D 68,000. J-D '18-'27
GEN. B.D. DT. Oct 20 '15. \$349,000
Gravel road debt. 441,075
Population in 1910. 40,063
INT. pay. at Co. Treasurer's office.

TIPTON COUNTY.

County seat is Tipton. Population 1910, 17,459.
Court-House Bonds.
5s '09 J-J \$125,000. 1019 & 1024
BOND. DEBT Apr 1 1916. \$125,000
Gravel rd. dt. July 24 '15. 419,480
Sinking fund. 4,138
Assessed valuation 1915. 13,443,405
County tax (per \$1,000) 1916. \$1.50
INTEREST is payable at the Third Nat. Bank, New York, or at Indianapolis Trust Co. in Indianapolis.

TIPTON SCHOOL TWP.

This township (P. O. Walton) is in Cass County.
4 1/2s '15 A-O \$25,000. Oct 1 '17-'30
9,500. Apr 1 '17-'20
4 1/2s '16 A-O 5,000. A & O '17-'26
TOT. B.D. DT. May 11 '16. \$45,000
Assessed valuation. 2,264,155

VANDEBURGH COUNTY.

County seat is Evansville.
Memorial Coliseum Bonds.
4s '15 M-N \$100,000. Nov 15 1935
Court-House Bonds.
5s J-J \$220,000. Jan 1 1918
Refunding Bonds.
3 1/2s '10 J-J \$80,000. Jan 3 1925
Redemption Bonds.
3 1/2s '07 J-J \$150,000. Jan 2 1922
BOND. DEBT Oct 4 '16. \$550,000
Gravel road bonds (add'l). 434,280
Floating debt. 65,000
Sinking fund. 20,400
Total valuation 1915. 52,827,680
Less mortgage exemption. 1,037,010
Net val. '15 (1/2 act.). 51,790,670
State tax (per \$1,000) 1915. \$4.70
County tax (per \$1,000) 1916. \$5.04
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 1855. Population 1910, 87,930.
Funding Bonds.
3 1/2s '99 F-A \$75,000. Feb 15 1919
4s '05 J-J (40,000. Jan 1 '17-'24
35,000. July 1 '17-'23
Jail Bonds.
4 1/2s '08 J-D \$2,500. Dec 15 '17-'27
Soldier's Monument Bonds.
4 1/2s '09 J-D \$30,000. May 15 1920
Bridge Bond.
4s '03 J-J \$39,000. Jan 1 '17-'22
30,000. July 1 '17-'22
161,200. Jan 1 1923
8,000. Jan 1 '17-'24
4 1/2s '07 J-J 8,000. July 1 '17-'24
778,500. Jan 1 1925
CO. B.D. DT. Oct 1915. \$609,372
Gravel road debt. 458,857
Assessed valuation 1915. 54,444,160
Less mtge. exemption. 3,152,330
Net val. '15 (2-3 act.). 57,503,050
Co. tax rate (per \$1,000) '15. \$5.80
INT. on the jail bonds at the Terre Haute Trust Co.; on all other bonds in New York at A. B. Leach & Co.

VINCENNES SCHOOL CITY.

4s '07 J-J \$7,000. July 1 1917
4s '10 J-J 20,000. July 1 '17-'20
4s '16 F-A 138,000. 1921-1935
4s '16 J-D 12,000. 1917-1924
BOND. DEBT Oct 4 1916. \$177,000
Sinking funds. 5,600
Assessed val. 1916. 88,887,120
School tax (per \$1,000) 1916. \$8.60
Population in 1916 (est.). 20,000
INT. on \$39,000 at Hanover Nat. Bank, N. Y.; on other issue at Sec. Nat. Bank, Vincennes.

WABASH SCHOOL CITY.

4s '11 \$24,000. 1917-1921
4 1/2s '12 15,000. 1922
4 1/2s '13 30,000. 1933
BOND. DEBT Oct 5 1916. \$49,000
Assessed valuation 1916. 4,404,565
School tax (per \$1,000) 1915. \$12.40
INT. in Wabash at any bank.

WARREN COUNTY.

Williamsport is the county seat.
Refunding Bonds.
5s '14 J-J \$80,000. 1917-1924
BOND. DEBT May 9 1916. \$67,500
Floating debt (add'l). 17,500
Gravel road debt (twp. oblig.) May 9 1916. 459,205
Assessed valuation 1915. 14,692,945
County tax (per \$1,000) 1915. \$5.59
Population in 1910. 16,899
INTEREST payable at Treas.'s office.

WASHINGTON.

This city is in Daviess County. Inc. May 16 1871. Pop. 1910, 7,854.
Municipal Building Bonds.
4s '15 A-O \$34,000.
(\$1,000 each 6 mos. begin Oct. 1916 opt. after Oct. 1920.)
Refunding School Bonds.
4s '10 J-J \$10,000. Nov 15 1920
(Subject to call Nov 15 1915)
Refunding Bonds.
4s \$500. June 1 1917
Fire Station Bonds.
4s '07 A-O \$2,000. Sept 23 1917
Electric Light Bonds.
4s '09 M-N \$15,500. May 1 1919
TOTAL DEBT Oct 1916. \$63,000
Assess. val. '16 (2-3 act.). 1,115,000
City tax (per \$1,000) 1916. \$10.80
INT. at Washington Nat. Bank.

WASHINGTON SCHOOL DIST.
 4 1/2 J-D \$36,000 1917-1922
 TOTAL DEBT May 916 \$53,000
 Assess. val. '15 (1/4 act.) 3,600,000
 School tax (per \$1,000) 1915-1910
 Population in 1913 (est.) 9,000
 INT. at Peoples Nat. Bk., Wash-
 ington.

WEST HAMMOND S. D. NO. 153.
 This district is in Cook County.
 5s '11 J-D \$25,000 Dec 31 '17 '24

BOND. DEBT Oct 1916.—\$31,500
 Assessed valuation 1914 765,476
 School tax (per \$1,000) 1916 \$1.75
 INT. at J. Nuveen & Co., Chicago.

WHITING SCHOOL CITY.
 4 1/2 J-D \$40,000 F-A '17-'20
 BOND. DEBT Oct 1916 \$40,000
 Assess. val. '16 (45% act.) 9,216,833
 School tax (per \$1,000) 1916 \$3.20
 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 entities as come under this head and in the second we show minor civil divisions.

Counties—	Debt.	Bonds.	Assessed Value.	Tax Rate.	Pop'n 1910.
Adams County	None	2,500,933.452	\$17,529,180	\$10.00	21,840
Blackford County	25,000	287,565	10,317,960	6.11+	15,820
Cass County	None	69,700	549,857	26.451	97,031.91
Crawford County	21,000	None	44,977	25,103.104	12,307
Davess County	14,000	None	427,389	15,230.495	67.69
Dearborn County	20,000	None	257,784	10,139.240	9.80
Decatur County	25,000	None	59,773	17,123.153	10.30
Delaware County	25,000	None	763,000	36,659.910	13.91+
Fountain County	41,000	None	None	15,285.235	20.439
Greene County	40,000	5,000	216,390	18,757.945	16.01+
Howard County	None	None	877,091	21,078.955	67.50+
Jay County	None	None	350,301	18,661.875	19.80
Jennings County	None	None	None	46,577.155	14.201
Knox County	53,080	None	751,769	26,527.625	4.91+
Martin County	42,000	None	None	11,569,055	9.50
Montgomery County	21,000	None	370,724	13,574.220	21.182
Newton County	30,000	None	280,000	11,350.000	13.31+
Perry County	64,000	None	65,500	4,314,880	12.80
Porter County	None	None	770,832	22,789.870	63.10
Pulaski County	50,000	37,500	150,000	8,000,000	17.21
Randolph County	None	None	558,463	24,948.340	29.013
Ripley County	None	7,500	266,639	9,300,000	24.10
Scott County	4,000	None	108,857	13,841,080	7.85
Spencer County	33,000	None	82,854	68,105,790	20,674
Vermillion County	None	None	450,000	15,135,875	67.51
Washington County	None	None	783,170	22,324,435	26,925
Washington Co.	75,000	None	215,676	18,085,620	11.20+
White County	30,000	None	583,911	15,941,210	17,602

Cities, Townships, &c.—	Bonded Debt.	Floating Debt.	Assessed Value.	Tax per \$1,000.	Pop'n 1910.
Aubennubsee Sch. Twp.	None	None	11,277,250	46.20	None
Fulton County	25,000	None	1,900	61,638.271	None
Barr Twp Sch Dist.	30,500	1,900	61,638.271	None	None
Bedford (C), Lawrence Co.	67,000	None	44,173,200	338.40	8,719
Bloomington (C), Monroe Co.	662,000	None	None	None	8,838
Bluffton (C), Wells County	43,000	8,000	2,500,000	145.80	4,987
Bluffton Sch. City, Wells Co.	27,700	None	2,492,210	111.40	None
Brookville School District	26,000	1,000	11,414,660	67.00	None
Center Sch. Twp., Hancock Co.	47,000	None	33,042,130	None	None
Center Twp., Meigs County	36,900	None	22,518,100	None	218,497
Columbus School District	40,000	None	66,245,000	68.00	None
Connersville (C), Fayette Co.	86,000	None	44,843,535	61.10	7,738
Decatur (C), Adams County	85,000	3,500	1,800,000	40.40	4,471
Dewey Sch. Twp., La Porte Co.	32,650	None	11,953,022	None	None
Elkhart (C), Elkhart County	48,000	80,175	39,317,045	16.40	19,282
Franklin Sch. Twp., Henry Co.	28,500	500	11,450,500	67.50	1,100
Gill Sch. Twp., Sullivan Co.	32,000	2,700	11,758,500	111.60	None
Grant Sch. Twp., Benton Co.	42,000	None	None	None	None
Hammond (C), Lake County	153,000	None	11,795,685	21.00	20,925
Hartford City Sch. City	43,900	None	2,247,690	635.40	None
Helt Sch. Twp., Vermillion Co.	70,600	None	None	None	None
Hickory Grove Sch. Twp., Benton County	63,000	None	None	None	None
Highland Sch. Twp., Ver- million County	630,000	None	11,388,555	110.00	None
Howard Sch. Twp., Howard Co.	27,000	None	17,500,000	116.20	None
Huntington School City	110,000	None	None	None	None
Jackson Sch. Twp., Hamilton County	37,200	None	2,779,925	None	None
Jeffersonville Twp., Clark Co.	27,500	None	11,705,135	15.882	4,981
Kendallville (C), Noble Co.	45,000	None	32,606,220	111.50	2,234
Laramie Twp., Tippecanoe Co.	27,000	7,000	2,447,530	2.39	None
Lawrenceburg (C), Dearborn Co.	141,500	None	11,542,920	112.50	None
Lebanon School City	40,000	None	3,800,000	138.50	3,930
Linton (C), Greene County	26,000	2,000	1,250,000	None	5,906
Madison School District	28,500	None	3,460,630	8.40	None
Martinsville School District	49,000	None	None	None	None
Mishawaka, St. Joseph County	95,000	16,000	15,968,760	112.50	11,886
Mishawaka School City	78,000	None	15,500,000	112.40	None
Monroe Sch. Twp., Putnam Co.	225,000	None	None	None	None
Montgomery Sch. Twp., Gib- son County	666,000	None	1,378,030	None	None
Palmyra School Township	25,700	None	2,588,130	18.10	None
Patoka Sch. Twp., Gibson Co.	25,000	None	2,575,950	15.40	None
Penn Sch. Twp., St. Joseph Co.	36,000	None	44,106,465	110.00	None
Peru School City	41,000	None	2,195,620	None	None
Pipe Creek Sch. Twp., Miami Co.	25,900	11,970	21,995,021	617.00	5,130
Portland (C), Jay County	54,000	None	63,126,555	610.00	4,925
Prairie Sch. Twp., White Co.	64,500	None	63,300,000	630.00	6,303
Rushville (C), Rush Co.	32,000	None	4,500	11,836,875	66.50
Seymour (C), Jackson County	37,000	5,000	16,500,000	19.90	None
Shelby Sch. Twp., Tippecan- oe County	30,000	None	5,597,143	630.40	9,500
Shelbyville School City	85,000	None	None	None	None
Shelbyville (C), Shelby County	85,000	None	None	None	None
Sullivan Sch. City	39,135	None	1,731,930	None	None
Tipton (C), Tipton County	47,000	None	2,600,000	648.00	None
Turman Sch. Twp., Sullivan Co.	30,000	None	None	None	None
Valparaiso School District	41,650	None	None	None	None
Van Buren Sch. Twp., Kos- ciusko Co.	23,000	4,200	1,985,370	5.00	None
Van Buren Twp., Grant Co.	35,000	None	23,135,290	115.80	2,894
Wabash (C), Wabash County	77,000	29,000	44,608,000	116.00	8,687
Warsaw (C), Kosciusko Co.	34,000	5,117	2,201,505	14.90	4,430
Warsaw Sch. Co., Kosciusko Co.	45,000	29,000	2,346,745	110.00	None
Wayne Sch. Twp., Marisco Co.	59,500	None	5,211,490	3.50	None
Washington S. Twp., Knox Co.	34,400	None	11,818,570	None	None
Washington Twp., Allen Co.	29,000	None	11,473,980	None	6,560
West Lafayette Sch. Town	36,000	12,000	22,041,736	116.20	1,557
West River Twp., Randolph Co.	25,000	None	11,175,935	10.00	6,537
Whiting (C), Lake County	35,000	None	10,055,120	None	None
Wildcat Sch. Twp., Tipton Co.	36,000	None	1,900,700	None	None
Winchester School City	35,500	None	None	None	None

*Total debt. d Figures for 1900; e figures for 1910; f figures for 1911; g 1913 figures. c 1913 figures. e 1914 figures. f 1915 figures. h 1916 figures. y This covers merely a recent issue of bonds; we are not advised as to the total debt.

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 1915 was \$5.50.

Years.	Equalized Val.	Years.	Equalized Val.	Years.	Equalized Val.
1915	\$2,502,873,136	1907	\$1,251,974,306	1890	\$808,892,782
1914	\$2,455,966,349	1906	1,126,663,157	1888	784,911,874
1912	\$2,343,673,232	1905	1,095,681,557	1885	798,482,823
1911	\$2,318,333,241	1901*	999,231,820	1880	786,616,394
1910	\$2,199,714,709	1900*	809,733,405	1879	784,632,550
1909	\$2,158,648,450	1899*	953,099,460	1878	857,235,762
1908	1,265,500,487	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. z Property now assessed at 1-3 true value instead of 1-5—see remarks below.

Under a law passed Feb. 25, 1898, there is a general assessment of real estate but once in every four years instead of annually; personal property is listed every year. 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 showed large increases while the tax rates were decreased correspondingly.

POPULATION OF STATE.—
 1910—5,633,591 | 1880—3,977,871 | 1850—851,470 | 1820—55,211
 1900—4,821,550 | 1870—2,539,891 | 1840—476,183 | 1810—12,282
 1890—3,326,352 | 1860—1,711,951 | 1830—157,415

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 its stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, &c., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

First, as to the State, the provisions are not very unlike the provisions of the constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to \$250,000. But with that exception and with the further exception for the purpose of repelling invasion, &c., no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice 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 irrevocable until such debt be paid; and provided further, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay, assume or become responsible for 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 693,522 "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 out of 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 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 2 1/2% of the assessed value, but Jan. 12, 1900 the state Supreme Court ruled that this was an arbitrary and

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
 Aud. of Public Accts. (term ends January 1917).....James J. Brady
 Treasurer (term ends 2d Mon. Jan. 1917).....Andrew Russe

CHICAGO (Continued). POPULATION.—(City Census) 1915, 2,550,000; 1912, 2,326,400; 1911, 2,189,525; (U. S. Census) 1910, 2,185,233; 1900, 1,698,575.

LINCOLN PARK DISTRICT.

Located in towns North Chicago and Lake View. \$2,000,000. May 1 '17 '30 4s '11 M-N \$58,000. May 1 1931 4s '16 J-J 1,000,000. July 1 '17-'35 North Town Bonds. 5s '08 J-J \$40,000. July 1 1918 4s '07 M-N \$275,000. May 1 '17-'27 Lake View Bonds. 4s '03 J-J \$744,000. July 1 1923 4s '09 J-J 75,000. July 1 '17-'19 TOTAL DEBT July 16. \$2,887,000

Slack. fds. L. V. Park etc. 348,042 Assessed valuation 1915. 147,312,973 Total tax (per \$1,000) 1915. \$5.91 INT. payable at Union Tr. Co., Chic. NORTH SHORE PARK DISTRICT 4s '09 A-O \$26,000. Apr 1 '17-'29 4 1/2 '12 A-O 18,000. Apr 1 '24-'32 TOTAL DEBT Oct 7 1916. \$44,000 Assessed valuation 1915. 6,397,270 Tax rate (per \$1,000) \$3.10 INT. payable at State Bank, Chic

NORTH WEST PARK DIST.

4 1/2 '12 \$150,000. Aug 1 '18-'22 \$40,000. Jan 1 '20-'24 4 1/2 '14 J-J 70,000. Jan 1 '25-'29 4s '00 J-J 40,000. Jan 1 '30-'34 4 1/2 '16 F-A 100,000. Feb 1 '22-'36 BOND. DEBT Oct 13 '16. \$450,000 Ass'd val. 1915 (1-3 act.) 15,576,023 Tax rate (per \$1,000) \$2.50 INT. payable in Chicago.

RIDGE AVE. PARK DIST.

5s '15 J-J \$3,000. Jan 1 '17-'19 132,000. Jan 1 '20-'23 BOND. DEBT Oct 1916. \$35,000 Assessed valuation 1915. 1,714,132 Tax rate (per \$1,000) 1916. \$4.50 RIVER FOREST PARK DIST. 4 1/2 '16 J-J \$30,000. Oct 1 '16. \$50,000 yearly TOTAL DEBT Oct 1 '16. \$30,000 Assessed valuation (est.) 1,000,000

SOUTH PARK DISTRICT.

Located in towns of South Chicago Hyde Park and Lake. 4s '01 J-J \$125,000. July 1 '17-'31 4s '03 J-J 700,000. July 1 '17-'23 4s '04 J-D 800,000. June 1 '17-'24 4s '05 M-N \$675,000. May 1 '17-'25 4s '06 J-J 500,000. July 1 '17-'25 4s '07 J-J 600,000. July 1 '17-'25 4s '10 J-J 700,000. July 1 '17-'30 4s '12 J-J 496,000. July 1 '17-'32 4s '14 J-J 450,000. July 1 '17-'34 4s '15 F-A 114,000. Aug 1 1935 TOTAL DEBT Oct 1916. \$4,590,000 Assessed valuation 1915. 609,157,977 Real value (est.) 1,766,663,352 Population in 1915 (est.) 800,000 INT. payable at First N. Bk., Chic.

WEST CHICAGO PARK DIST.

5s '07 J-J \$20,000. July 1 1917 4s '06 A-O 1,000,000. Apr 1 '17-'26 4s '06 A-O 500,000. Apr 1 '17-'26 4s '10 J-J 71,000. Jan 1 '17-'30 4s '11 J-J 750,000. July 1 '17-'31 4s '12 J-J 800,000. July 1 '17-'32 4s '15 J-J 950,000. July 1 '17-'35 TOT. DEBT Sept 1 '16. \$4,091,000 Assessed valuation '15. 228,201,481 Real value (est.) 654,605,443 Park tax (per \$1,000) 1915. \$7.20 INT. payable at Fort Dearborn 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.

3 1/2 '94 J-J \$40,000. Jan 1 1917 3 1/2 '94 J-J 200,000. June 30 1918 4s '01 J-J 190,000. Jan 1 1919 4s '01 J-J 200,000. Jan 1 '18-'20 4s '01 J-J 200,000. July 1 '17-'20 4s '01 A-O 500,000. Oct 1 '17-'20 4s '01 J-J 500,000. Jan 1 '17-'22 4s '01 J-D 450,000. Dec 1 '17-'22 4s '01 J-D 525,000. July 1 '17-'23 4s '01 J-D 754,000. Dec 1 '17-'23 4s '05 M-S 754,000. Mar 15 '17-'23 4s '06 A-O 223,000. Oct 1 '17-'24 24,000. Oct 1 1925 4s '07 J-J 252,000. Jan 2 '17-'25 24,000. Jan 2 1926 4s '07 F-A 252,000. Feb 1 '17-'25 24,000. Feb 1 1926 4s '07 M-S 504,000. Sept 1 '17-'25 48,000. Sept 1 1926 4s '07 J-D 1,000,000. Dec 1 '17-'25 96,000. Dec 1 1926 4s '08 J-D 563,000. Dec 1 '17-'26 48,000. Dec 1 1927 4s '09 J-D 1,217,625,000. Dec 1 '17-'29 4s '10 J-J 750,000. July 1 '17-'30 4s '10 A-O 742,000. Oct 1 '17-'30 4s '11 J-J \$795,000. Jan 1 '17-'31 4s '11 M-S 750,000. Sept 1 '17-'31 4s '15 J-D 2,000,000. Dec 1 '18-'35 (1,800,000) Dec 1 '18-'35 BOND. DT. \$1,161,479,000 Assess. val. Real --- 789,590,295 1915. --- Personal --- 308,528,253 District tax (per \$1,000) 1915. \$4.20 INTEREST at office of Treasurer.

COLES COUNTY.

Charleston is the county seat. Funding Bonds (tax-free) 4s '07 July \$23,750 c&J July 1 '17-'27 BOND. D. B. B. Apr 1915. \$144,500 Asses. val. 14 (abt. 1-3 act.) 112,124,597 County tax (per \$1,000) 1912. \$4.50 Population in 1910. --- 34,517 INT. at State Treas. office.

COLES CO. SCH. DIST. NO. 100.

P. O. is Mattoon. 4s '09 \$28,000. July 1 1919 (Optional after July 1 1909.) 4s '12 \$80,000. July 1 '19-'21 4 1/2 '16 J-J 120,000. July 1 '23-'34 4s '16 J-J 9,000. July 1 1935 BOND. DEBT Nov 1916. \$115,000 Assessed valuation 1915. 2,345,300

INT. on 4 1/2s at Nat. Bank of Mattoon.

COOK COUNTY.

Cook County contains the City of Chicago. Pop'n 1910, 2,405,233.

Infirmary Bonds.

4s '08 J-D \$1,200,000. June 1 '17-'28 4s '13 J-D 850,000. July 1 '17-'33

Hospital Bonds.

4s '11 J-J 2,250,000. June 1 '17-'31 4s '13 J-D 350,000. June 1 '17-'33 4s '15 J-J 950,000. July 1 '17-'35

Road Bonds.

4s '15 J-D \$800,000. June 1 '17-'25

Court-House Bonds.

4s '05 M-S \$2,250,000. Sept 1 '17-'25

Building Bonds.

3 1/2 '03 J-J \$175,000. Jan 1 '17-'23

Refunding Bonds.

4s '05 J-J \$225,000. Jan 1 '17-'25 4s '01 M-N \$230,000. May 1 '17-'20 4s '00 J-J 112,500. Jan 1 '17-'19

Funding Bonds.

4s '03 J-J \$437,500. July 1 '17-'23 BOND. DEBT Nov 1 1910. \$30,000

Assess. val., real. --- 804,079,337 Assessed val., personal. --- 230,855,189 Assessed val., railroads. --- 61,054,944 Capital stock. --- 25,642,484 Total assess. val. '15. 1,121,631,954 (Assessment 1-3 actual value.)

State & Co. tax (per \$1,000) '15 \$11.40 INT. payable at County Treasury.

COOK CO. FOREST PRES. DIST.

4s '16 A-O \$960,000. Apr 1 '18-'33 40,000. Apr 1 1934 TOTAL DEBT --- \$1,000,000 Assessed valuation --- 1,121,631,954 INT. at office of Dist. Treas., Chic.

COOK CO. SCH. DIST. NO. 76.

Post office is Evanston. BOND. DEBT Oct 1916. \$128,500

Assess. val. '16 (1-3 act.) --- 3,646,721 School tax (per \$1,000) 1916. \$20.50

INT. REST payable in Evanston. at City National Bank

COOK CO. SCH. DIST. NO. 36.

Post office is Winnetka. 5s '04 M-N \$5,000. Nov 1 '17-'18 5s '08 M-S 750. Sept 1 1917 5s '08 M-S 5,500. Sept 1 '17-'22 4 1/2 '12 M-N 40,000. May 1 '19-'29 4 1/2 '15 A-O 26,000. Apr 1 '17-'33 BOND. DEBT Oct 1 '16. \$84,500

Assessed valuation 1916. --- 2,170,588 Tax rate (per \$1,000) 1916. \$30.99 Population (June 1915 Census) 5,058

COOK CO. SCH. DIST. NO. 97.

Post office is Oak Park. 4 1/2 '11 J-D \$174,000. June 1 '17-'25 4 1/2 '12 J-D 60,000. June 1 '25-'27 4 1/2 '13 J-D 60,000. June 1 '25-'27 4 1/2 '14 J-D 89,000. June 1 '19-'27 4 1/2 '15 J-D 70,000. June 1 '28-'31 BOND. DEBT June '16. \$408,000

Assess. val. '15 (1-3 act.) --- 8,179,071 Population in 1914. --- 25,692

INTEREST payable at the Illinois Trust & Savings Bank of Chicago.

COOK CO. SCH. DIST. NO. 148.

P. O. is Dolton. 5s '11 J-D \$18,000. June 1 '17-'25 15,000. June 1 '25-'30 BOND. DEBT Oct 1918. \$33,000

Assess. val. '15 (1-3 act.) --- 1,183,932 Tax rate (per \$1,000) '15. --- \$2.35 Population in 1914 (est.) --- 2,400

INT. at First Nat. Bank, Chicago.

COOK CO. HIGH S. D. NO. 131.

This district, formerly Morgan Park High Sch. Dist. No. 131, has been annexed to Chicago. 5s '14 s-a \$45,000. --- 1918-1932

BOND. DEBT Apr 1916. --- \$45,000 Assessed valuation 1914. --- 1,184,000

High sch. tax (per \$1,000) '14. --- \$2.15 INT. at Comptroller & Comm. Trust & Sav. Bank, Chicago.

COOK CO. SCH. DIST. NO. 99.

4 1/2 '04 M-J \$200. July 1 1917 4 1/2 '06 M-N 4,000. May 1 '17-'19 4 1/2 '08 A-O 4,000. Oct 1 '17-'20 4 1/2 '10 J-J 49,000. July 1 '17-'30 4 1/2 '11 F-A 35,000. Aug 1 '21-'26 '31 4 1/2 '12 F-A 25,000. Aug 1 '17-'22 '32 5s '13 J-D 40,000. June 1 '18-'23 5s '15 J-J 35,000. July 1 '20-'30 4 1/2 '16 M-S 80,000. June 15 '21-'31 BOND. DEBT Oct 1 '16. \$225,000

Assessed valuation 1916. --- 843,569 School tax (per \$1,000) 1915. --- \$3.00 Population in 1915 (est.) --- 28,933

INT. at Central Trust Co., Harris Trust & Sav. Bank and Cont. & Com. Trust & Sav. Bank, Chicago.

DANVILLE.

This city is in Vermilion County. Incorporated Feb. 3 1839; became a city in 1867; re-inc. Feb. 17 1874.

Bridge Bonds.

5s '15 J-J \$79,000. Jan 1 '17-'35 (See V. 100, p. 750, for maturity.)

Vill. of Germantown (annexed '07). 5s \$1,500. Aug 1 '17-'19 BOND. DEBT Oct 13 '16. \$196,085

Assessment debt (add'l) --- 394,900 Asses. val. '15 (1-3 act.) --- 9,089,414 Total tax (per \$1,000) 1915. --- \$53.60 City tax (per \$1,000) 1915. --- \$19.60 Population in 1910. --- 27,871

INT. at Danville National Bank.

DECATUR.

This city is the county seat of Macon County. Incorporated Feb. 2 1839; re-incorporated Apr. 21 1881. Commission government adopted Jan. 17 1911. Pop'n 1910, 31,140.

Water-Works Bonds.

4s '08 A-O \$32,000. Oct 1 '17-'26 4s '09 A-O 75,000. Oct 1 '19-'29 5s '13 A-O 135,000. Oct 1 '23-'33 4 1/2 '16 A-O \$22,000. Oct 1 1926 120,000. Oct 1 '27-'37

Electric-Light Bonds.

4s '10 A-O \$75,000. Oct 1 '20-'30 BOND. DEBT Oct 1916. --- 337,000

Sinking fund --- 103,247

Assess. val. '16 (1-3 act.) --- 9,910,353

Total tax (per \$1,000) 1915. --- \$47.00

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 \$33,900. --- 1923

(Subject to call after 1913.)

4s '09 M-N \$135,000. --- 1920

5s '13 M-N \$ 100,000. Nov 1 1933 BOND. DEBT Oct 9 '16. --- \$268,900

Sinking fund --- 77,870

Assess. val. '15 (1-3 act.) --- 9,985,891

School tax (per \$1,000) 1915. --- \$28.10

DEERFIELD-SHIELDS TOWNSHIP HIGH SCHOOL DIST.

This district (P. O. Highland Park) is in Lake County. It comprises the townships of Deerfield, West Deerfield and the south part of Shields in Lake County, and includes the cities of Highland Park, Lake Forest and the village of Deerfield.

High School Bonds.

\$18,000. Apr 1 '17-'19 50,000. Apr 1 '20-'24 20,000. Apr 1 '25-'34 BOND. DEBT Nov 1916. --- \$185,000

Assessed valuation 1916. --- 8,500,000

Population in 1914 (est.) --- 15,000

INT. at First Trust & Savings Bank, Chicago.

DE KALB TWP. HIGH SCH. DIS.

4s Apr \$44,000. Y'ly beg. Apr 1913 BOND. DEBT Oct 17 '16. \$44,000

Assess. val. (1-3 act.) 1915. 2,986,075

School tax (per \$1,000) 1915. --- \$11.30

Population in 1915 (est.) --- 3,800

INT. at First Nat. Bank, De Kalb.

EAST ST. LOUIS.

This city is in St. Clair Co. Inc. Feb. 16 1863; re-inc. Aug. 28 1883.

Refunding Bonds.

4 1/2 '08 Sept \$712,500. Sept 1 1928 6 1/2 '10 M-N \$100,000. Aug 1 '20-'30 4 1/2 '11 F-A \$200,000. Nov 1 1931 4 1/2 '12 J-J 100,000. July 1 '23-'32 BOND. DEBT Oct 1916. --- \$460,000

Assessed valuation 1915. --- 14,186,425

INT. payable in East St. Louis at Illinois State Trust Co.

EAST ST. LOUIS PARK DIST.

4 1/2 '10 F-A \$100,000. Aug 1 '20-'30 4 1/2 '11 M-N \$200,000. Nov 1 1931 4 1/2 '12 J-J 100,000. July 1 '23-'32 BOND. DEBT Oct 1916. --- \$460,000

Assessed valuation 1915. --- 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 \$53,125. Sept 1 '17-'21 1,017 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 counties. Inc. Feb. 28 1854; re-incorp. Oct. 18 1880. City is now under commission form of government.

Water-Works Bonds.

4s J-J \$6,000. Oct 1 1917 4s J-J 30,000. Dec 31 '18-'22 4s '07 J-J 58,000. July 1 '23-'27 BOND. DEBT Nov 1 '16. \$94,000

Sinking fund Oct 31 1915. --- 6,283

Assess. val. '15 (1-3 act.) --- 8,712,606

Total tax (per \$1,000) 1915. --- \$57.90

Pop'n 1910, 25,378; 1914, est. 27,435

INT. payable at City Treas. office.

ELGIN UNION SCH. DIST. NO. 46.

School Bonds. 4s '09 A-O \$ 925. July 1 '17-'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 Township Treasurer.

ELMHURST.

This city is in Dupage County. Water Plant Bonds. 5s '15 F-A \$32,000. Aug 15 '18-'33 3,000. Aug 15 1934 BOND. DEBT May 10 '16 \$35,000

INT. at City Treas. office.

ELMWOOD TOWNSHIP.

This township is in Peoria County. Refunding Bonds. 4 1/2 '09 J-J \$52,000. July 1 '17-'29 TOTAL DEBT Oct 1 '16. --- \$52,000

Assess. val. '14 (1-3 act.) --- 938,638

Total tax (per \$1,000) 1911. --- \$26.90

Population in 1910. --- 2,084

INT. State Treasurer's office.

EVANSTON.

This city is in Cook Co. Inc. as a town 1863; village 1872; city 1892.

Lake Shore Imp't. Bonds.

5s '15 J-J \$50,000. July 1 '17-'26 Public Improvement Bonds. 4s '09 A-O \$3,000. Apr 1 1918 Building Bonds. 4s '10 M-N \$28,000. Nov 1 '17-'30 Water Bonds. 4s '13 J-J \$170,000. July 1 '22-'32

Library Bonds.

4s '04 J-J \$1,500. July 1 1917 4s '05 J-D 10,000. July 1 '18-'22 2,100. July 1 1923 20,000. Dec 1 '17-'24 4s '07 A-O 40,000. Apr 1 '23-'27 BOND. DEBT Oct 9 '16. --- \$324,000

Assessment debt (add'l) --- 471,500

Floating debt (additional) --- 18,30

IRVING PARK.

Situated in Chicago's residence section. Incorporated April 12 1910. 4 1/2 '11 J-J \$125,000. July 1 '17-'30 4 1/2 '14 J-J 75,000. Jan 1 1934 BOND. DEBT Oct 1916. \$200,000 Assess. val. (1-3 act.) '15. 9,924,512 Tax rate (per \$1,000) 1915. \$3.50 INT. at Northern Trust Co. Chic.

JACKSONVILLE.

This city is in Morgan Co. Incorp. Feb. 3 1830; re-inc. April 4 1887. Commission government approved Jan. 31 1911. Refunding (Red. yearly). 4s '09 J-J \$47,500. July 1 1919 4s '05 J-J \$32,000. July 1 '17-'24 14,000. July 1 1925 BOND. DEBT May 1915. \$85,000 Warrant. 30,000 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.

JOLETT.

This city is in Will County. Ino. Feb. 28 1845; re-inc. Aug. 5 1876. Refunding Improvement Bonds 5s '14 A-O \$51,000. Oct 10 '17-'33 1,000. Oct 10 1934 Judgment Bonds. 4 1/2 '14 J-D \$77,000. June 1 '17-'34 Water-Works Improv. Bonds. 4s '12 A-O \$1,000. Apr 1 1917 30,000. Apr 1 '18-'32 4 1/2 '14 J-D 54,500. June 1 '17-'34 4 1/2 '07 P-A 16,000. Aug 15 1917 Park Bonds (Subject to call.) 4s '09 J-J \$14,000. Jan 1 1919 Street-Improvement Bonds. 4 1/2 '07 P-A \$19,000. Aug 15 1917 Water Refunding Bonds. 4 1/2 '14 J-J 45,000. July 1 '17-'34 Street Incinerator Bonds. 4 1/2 '14 J-D \$10,000. 1917-1934 BOND. DEBT Oct 1 1916. \$321,500 Spec. assess. dt. May 1 '16. 228,046 Assess. val. '15 (1-3 act.). 7,864,780 Total tax (per \$1,000) 1915. \$75.40 Population in 1910. 34,673 INT. on street-lmpt. and water (1907) at Joliet Nat. Bank; on water (1912) at Will Co. Nat. Bank, Joliet; on all other bonds at the City Treas. office. JOLLET TWP. HIGH SCH. DIST. This district is in Will County. 4 1/2 '15 J-J \$30,000. Jan 1 25-'37 4 1/2 '16 J-J 70,000. Jan 1 28-'34 BOND. DEBT Nov 1916. \$100,000 Floating debt. 15,000 Assessed valuation 1915. 13,214,347 School tax (per \$1,000) '16. \$1.38 INT. at office Twp. School Treas.

KANE CO. S. D. NO. 129.

P. O. is Aurora. School Bonds. 4s '04 M-S \$25,000. 1917-1921 4s '12 J-J 240,000. 1922-1930 4 1/2 '15 30,000. BOND. DEBT Apr 14 '16. \$100,000 Assess. val. '15 (1-3 act.). 3,532,212 Tax rate (per \$1,000) 1915. \$20.30 Pop'n in 1916 (est.). 9,000 to 10,000 INT. Merch. Nat. Bank, Aurora; on 4s of 1904 at Chicago at First Nat. Bank, and on 4 1/2 of 1915 at Halsey, Stuart & Co., Chicago.

KANE CO. SCH. DIST. NO. 131.

P. O. Aurora. 4s '09 M-N \$185,000. May 1 '17-'35 4 1/2 '15 M-N 40,000. 1917-1924 TOTAL DEBT Oct 6 '16. \$225,000 Assess. val. '16 (1-3 act.). 6,331,914 School tax (per \$1,000) 1916. \$2.35 Pop'n June 1 '14 (school census). 25,940 INT. at Twp. Treas. office.

KANKAKEE COUNTY.

County seat is Kankakee. Court-House Bonds. 4s '09 S-A \$130,000. July 1 '17-'30 BOND. DEBT Oct 16 '16. \$130,000 Assessed valuation 1915. 16,500,996 County tax (per \$1,000) 1915. \$7.39 Population in 1910. 40,752

MACOMB.

This city is in McDonough County. Engine-House Bonds. 4 1/2 '12 J-J \$7,000. July 1 '17-'23 Refunding Bonds. 4 1/2 '12 M-S \$8,000. 1917-1924 Refunding Water Bonds. 4s '04 M-N \$13,000. May 1 '17-'24 Water-Works Extension Bonds. 4 1/2 '10 M-N \$8,000. May 1 '17-'24 BOND. DEBT Oct 6 1916. \$66,000 Certificates of indebtedness. 5,218 Assess. val. '15 (1-3 act.). 2,167,376 Tax rate (per \$1,000) '15. \$18.79 Population in 1910. 5,774 INT. on engine-house bonds payable at Macomb Nat. Bk.; on others at Union Nat. Bank, Macomb.

MACOMB SCHOOL DISTRICT.

4 1/2 '14 M-N \$85,000. May 1 19-'34 BOND. DEBT May 1915. \$85,000

MARION.

This city is in Williamson County. Sewer Bonds. 4s '15 \$30,000. 1921-1935 BOND. DEBT Oct 7 '16. \$24,000 Assessed valuation 1915. \$1,144,124 Tax rate (per \$1,000) 1915. \$31.25 Population in 1910. 7,093

MARION TWP. HIGH SCH. DIST.

This district is in Williamson Co. Organized Jan. 1912. 4s '12 J-J \$52,000. 1917-1929 BOND. DEBT Oct 7 1916. \$52,000 Assessed valuation 1915. 2,016,623 School tax (per \$1,000) 1915. \$9.10 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 \$50,000. May 1 1920 Refunding Railroad Bonds. 4s '11 \$46,000. July 1 1931 BOND. DEBT Nov 2 '15. \$96,000 Assessed valuation 1915. 2,787,123 Tax rate (per \$1,000) 1915. \$77.90 Population in 1910. 13,347

METAMORA TWP. HIGH S. D.

This district is in Woodford Co. 5s '15 July \$35,000. July 1 1935 BOND. DEBT Oct 9 '16. \$35,000 Floating debt. 9,000 Assess. val. 1916 (about). 1,250,000 Tax rate (per \$1,000) 1915. \$14.30

MOLINE.

This city is in Rock Island County. Incorp. Feb. 14 1855; re-incorp. Aug. 6 1872. Commission government adopted Jan. 3 1911. Fire-Dept. Equip. Bonds. 4 1/2 '08 J-J \$31,500. July 1 '17-'27 1,500. July 1 1927 Street Improvement. 4 1/2 '15 J-J \$10,000. Jan 2 1917 Water-Works Extension. 4 1/2 '12 J-J \$14,000. July 1 1917 150,000. July 1 '18-'32 Park Bonds. 4 1/2 '07 J-D \$8,000. Dec 1 1917 City-Hall Bonds. 5s '12 Sept \$70,000. Sept 1 '17-'30 GEN. B.D. DT. Oct 7 '16. \$283,500 Assessment debt. 620,200 Sinking fund. 20,548 Assess. val. '16 (1-3 act.). 6,905,422 City tax (per \$1,000) for 1915. \$22.50 Total tax (per \$1,000) 1915. \$87.50 Population in 1910. 24,199 Population 1914 (city census). 28,303 INT. at State Savings Bank & Trust Co., Moline.

MONMOUTH

City Hall Bonds. 4 1/2 '13 A-O \$48,000. Apr 1 '23-'33 BOND. DEBT Oct 29 1915. \$48,000 Assessed valuation 1915. 3,759,357 Tax rate (per \$1,000) 1915. \$12.00 Population in 1915. 9,128 INT. at Cent. & Com. Tr. & Sav. Bk., Chicago.

MONROE COUNTY.

Waterloo is the county seat. Refunding Bonds. 4s '05 Feb \$100,000. Feb 24 1925 BOND. DEBT May 16 '14. \$100,000 Assessed valuation 1913. 4,840,372 Tax rate (per \$1,000) 1913. \$1.70 Population in 1910. 13,508

MORGAN COUNTY.

County seat is Jacksonville. Refunding Bonds. 4s June 15 \$55,000. June 15 '17-'27 TOTAL DEBT May 1916. \$55,000 Assess. val. '15. 17,958,000 County tax (per \$1,000) 1915. \$5.30 Population in 1910. 34,420 INT. at State Treasurer's office.

MOUNT PULASKI TWP. HIGH SCHOOL DISTRICT NO. 28.

This district (P. O. Mt. Pulaski) is in Logan County. 4 1/2 '12 Apr \$37,000. part vly May 1 BOND. DEBT Oct 18 '16. \$37,000 Assess. val. 1915. 1,599,394 School tax (per \$1,000) 1915. \$7.70 INT. at Farmers' Bank of Scroggin & Son, Mt. Pulaski.

NEW TRIER TWP. HIGH S. D.

This district is in Cook County. 4 1/2 '11 J-J \$168,000. July 1 '17-'30 TOTAL DEBT Apr 1 '16. \$180,000 Assessed valuation 1914. 5,014,633 School tax (per \$1,000) 1916. \$2.05 INT. payable in Chicago at Continental & Commercial Nat. Bank.

NORMAL SCHOOL DISTRICT.

This district is in McLean County. 5s '11 Oct \$42,250. Oct 1 '17-'31 TOT. B.D. DT. Apr 7 '16. \$45,000 Sinking funds. 3,000 Assess. val. '15 (1-3 act.). 1,497,581 School tax '15 (per \$1,000). \$2.15 INT. payable in Chicago.

OAK PARK.

This village is in Cook Co. Incorp. Nov. 13 1901. Pop'n. 1910. 19,444. 4s '03-04 \$46,000. Yely to 1924 4s '08-09 500. Yely to 1924 Fire-Dept. Imp't. Bond. 4 1/2 '14 J-J \$29,500. July 1 '17-'34 BOND. DEBT Oct 9 1916. \$78,000 Water debt certificates. 252,500 Assess. val. '15 (1-3 act.). 8,179,071 Total tax (per \$1,000) 1915. \$83.40 INT. payable at VIII. Treas. office.

OAK PARK PARK DISTRICT.

This district is in Cook County. 4 1/2 '12 J-J \$170,000. Jan 1 '17-'32 BOND. DEBT Oct 10 '16. \$190,000 Assessed valuation 1915. 8,179,071 Population in 1916 (est.). 31,000 INT. at Nor. Trust Co., Chicago.

OAK PARK AND RIVER FOREST TWP. SCH. DIST.

P. O. address Oak Park. 4 1/2 '15 J-J \$73,000. 1917-1935 (See V. 100, p. 834, for maturity.) 4s '05-12 \$229,000 BOND. DEBT Mar 31 '16. \$300,000 Assessed valuation. 9,195,238 Tax rate (per \$1,000) 1915. \$1.75 Population 1915 (est.). 30,000 INT. at Central Trust Co. and State Bank, Chicago.

OLNEY.

This city is in Richland County. Sewer bonds. \$52,400 Water-Extension Bonds. 5s '12 J-J \$35,000. July 1 1932 (Optona beginning July 1 1917)

TOTAL DEBT Apr 1 '16. \$87,000

Population in 1910. 5,011 INT. at Treasurer's office.

OTTAWA TWP. HIGH SCH. DIS.

This district is in La Salle County. 4 1/2 '15 June \$150,000. June 1 '20-'34 BOND. DEBT Oct 1916. \$150,000 Assessed valuation 1916. 3,490,000 Tax rate (per \$1,000). \$22.50 Population in 1915 (est.). 18,000 INT. payable in Chicago at Continental & Commercial Nat. Bank.

PANA CITY.

This city is in Christian County. Water-Works Bonds. 4 1/2 '11 P-A \$17,600. Aug 1 '17-'30 47,000 TOTAL DEBT Apr 1916. \$69,000 Population in 1910. 6,055 INT. payable at City Treas. office.

PANA TOWNSHIP.

This township is in Christian Co. Inc. 1867. Pop'n 1910, 6,055. Refunding Bonds.—1898. 4s '98 July \$42,000. July 1 1918 (Subject to call after July 1 1908) 4s '98 July \$36,000. Sept 1 1918 (Subject to call after Sept 1 1918) TOTAL DEBT May 13 '16. \$138,731 Sinking funds. 17,000 Assess. val. '15 (1-3 act.). 6,239,574 INT. by State Treas., Springfield.

PANA TWP. HIGH SCH. DIST.

High-School Bonds. 5s '07 A-O \$35,000. Oct 15 '17-'27 TOTAL DEBT Oct 16 '16. \$35,000 Assess. val. '16 (1-3 act.) 1,400,000 Population in 1915 (est.). 7,500 INT. at Harris Tr. & Sav. Bk. Chicago.

PARIS.

This city is in Edgar County. Incorporated 1869. Commission government adopted Feb. 26 1915. Water Bonds. 5s g '15 A-O \$38,500. Apr 1 '17-'27 32,000. Apr 1 '28-'35 15,000. Apr 1 '17-'31 BOND. DEBT Nov 1 '15. \$101,000 Assessed valuation 1915. 1,976,194 Actual value (est.). 5,928,582 Tax rate (per \$1,000) 1915. \$18.70 Population in 1910. 7,664 INT. at office of City Treasurer.

PEKIN.

This city is in Tazewell County. Inc. Moh. 2 1839; re-inc. Apr. 20 1874. Commission govt. adopted Feb. 7 1911. Pop'n 1910, 9,897. BONDED DEBT Apr 11 1915. 4 1/2 '15 A-O \$35,000. 35,500 Refunding 4 1/2 '15 A-O \$45,000. 45,000 Mun. str. railway 5s. 100,000 Sewer 5s. 101,100 Paving 5s (subject to call). 228,000 TOT. B.D. DT. May 25 '15. 404,100 Sinking fund. 7,065 Assess. val. (1-3 act.). 2,650,310 Tax rate (per \$1,000). \$67.50 INT. on 4s payable at German-American Nat. Bank, Pekin; on 4 1/2 at office of McCoy & Co., in Chicago; on 5s at office of City Treasurer.

PEKIN SCHOOL DISTRICT.

4 1/2 '12 June \$90,000. June 1 '17-'32 BOND. DEBT Jan 1915. \$115,000 Assessed valuation 1914. 2,447,899 School tax (per \$1,000) 1915. \$2.90 INT. at John Nuveen & Co., Chic.

PEORIA.

This city is in Peoria County. Inc. Feb. 20 1839; re-inc. Oct. 20 1891. Refunding Bondy Bonds. 4s '02 J-D \$6,000. June 1 1922 4s '03 M-S 21,000. Mar 2 1923 Refunding Railway Bonds. 4 1/2 '08 J-D \$60,000. July 1 '18-'28 Levee Improvement Bonds. 4s '12 May \$30,000. May 1 '17-'22 Bridge Bonds. 4s '06 P-A \$106,000. Aug 1 1926 4s '08 P-A 33,300. Aug 1 '17-'28 4s '10 July 125,000. 1917-1930 Refunding School Bonds. 4s June 1 \$20,000. June 1 1918 Funding Bonds. 4 1/2 '14 June \$90,000. June 1 '17-'24 BOND. DEBT Apr 1916. \$530,000 Assessment debt (add'd). 617,700 Sinking fund. 35,000 Assess. val. '15 (1-3 act.). 24,081,158 Total tax (per \$1,000) 1915. \$61.60 Population in 1910. 66,950 INT. on refunding railway bonds at Hanover Nat. Bank, N. Y.; all others at City Treasurer's office.

PEORIA PLEASURE DRIVEWAY AND PARK DISTRICT.

3 1/2 '01 J-J \$40,000. July 1 1921 4s '06 J-J 32,000. July 2 1926 BOND. DEBT Oct 1916. \$72,000 Sinking fund. 12,274 Assessed valuation 1915. 26,087,013 Tax rate (per \$1,000) 1915. \$5.59 INTEREST is payable in Peoria.

PEORIA CO. SCH. D. NO. 119.

5s '15 Sept \$29,000. due \$2,000 vly ber. Sept 1 1917 BOND. DEBT Nov 6 1916. \$29,000

PEORIA COUNTY S. D. NO. 180.

Building Bonds. 4 1/2 '14 Mar \$370,000. Mar 1 '17-'34 20,000. June 1 1918 4s '15 July \$63,000. July 1 '17-'25 80,000. July 1 '26-'35 4s '16 ann 40,000. Apr 15 '17-'21 135,000. Apr 15 '22-'36 BOND. DEBT Apr 4 1916. \$915,000 Assessed val. '15 (1-3 act.) 24,500,150 Tax rate (per \$1,000) 1914. \$22.00 Population in 1913 (est.). 80,000 INT. at District Treasurer's office in Peoria.

PEORIA COUNTY.

The county seat is Peoria. County Jail Bonds. 4s '15 M-S \$90,000. Sept 1 '17-'25 Refunding Bonds. 4s '09 M-S \$815,000. Mar 1 '17-'33 BOND. DEBT Oct 1916. \$258,000 Ass'd val. '15 (equalized). 39,783,841 County tax rate (per \$1,000) '15. \$8.90 Population in 1910. 100,255 INT. payable at Treas'r's office.

PULASKI COUNTY.

Mound City is the county seat. Refunding Bonds. 5s '13 Nov \$30,000. 1920 Court-House and Jail Bonds. 5s '11 Nov \$28,000. Nov 1 '17-'31 BOND. DEBT May 1916. \$60,000 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. 4s '98 July \$55,000. July 1 1917 80,000. July 1 1918 4 1/2 '97 July 7,000. July 1 1917 Water Plant Purchase Bonds. 4 1/2 '16 J-J \$130,000. 1921 BOND. DEBT July 1 '16. \$145,000 Sinking fund. 60,000 Assess. val. '14 (1-3 act.). 10,878,724 Tax rate (per \$1,000) 1914. \$50.30 Population in 1910. 36,582 INT. on all bonds paid either at State Treas. in Springfield or at Am. Exch. Nat. Bank of New York.

ROCKFORD.

This city is in Winnebago County. Inc. Jan. 3 1862; re-inc. June 8 1880. Bridge Bonds. 4s '15 M-S \$66,500. Sept 1 '16-'35 4s g '16 M-S 95,000. June 1 '16-'36 Refunding Bonds. 4s '07 M-S \$43,900. Mar 1 1927 4s '07 J-J 27,700. July 1 1923 4s '07 P-A 36,000. Aug 20 1922 4s '07 M-N 39,100. Nov 1 1927 4s '08 M-N 28,500. Dec 15 1928 4s '09 M-A 40,000. Feb 1 1929 4s '11 P-A 11,900. Sept 16 1931 Perm. Impt. (opt. beg. Aug 1 '16.) 4s '06 P-A \$60,000. Aug 1 1926 City Bonds. 4s '07 J-D \$16,500. June 1 1925 BOND. DEBT Oct 5 1916. \$465,100 Floating debt. 210,000 Assess. val. '15 (1-3 act.). 21,847,043 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 \$100,000. July 1 '19-'28 4s '11 J-J 90,000. 1917-1930 TOTAL DEBT Oct 1916. \$190,000 Floating debt. 70,000 Sinking fund. 10,000 Assess. val. '15 (1-3 act.). 23,690,801 Park tax rate (per \$1,000) '15. \$2.56 Population in 1914 (est.). 65,000 INT. at First Nat. Bank, Chicago.

ROCK ISLAND.

This city is in Rock Island County. Incorp. Feb. 27 1841; re-incorp. Nov. 4 1879. Commission government adopted Jan. 3 1911. Refunding Bonds. 4 1/2 '15 M-S \$80,000. Sept 1 1917 Water Bonds. 5s g P-A \$25,000. Feb 1 1922 5s g 13,500 5s 163,500 Water and sewer 5s. \$56,632 Sewer bonds 5s. 21,485 Paving bonds 5s. 70,801 Sidewalk 5s. 1,082 Bridge Bonds. 5s '14 J-J \$4,000. Fire-Station Bonds. 5s '14 J-J \$14,000. Park Bonds. 6s 17,500 Police-Alarm Bonds. 5s '14 J-J \$9,000. Tank Bonds. 5s '14 J-J \$2,000 BOND. DEBT May 1916. \$320,302 Assess. debt (add'd). 676,500 Assess. val. '15 (1-3 act.). 7,100,102 Tax rate (per \$1,000) 1915. \$65.80 Population in 1910. 24,335 INT. payable at office of City Clerk except on ref. 4 1/2s, which is payable at office of State Treasurer.

ROCK ISLAND COUNTY.

Rock Island is the county seat. Bridge Bonds. 4 1/2 '15 J-D \$20,000. June 1 '17-'18 Jail Bonds. 4 1/2 '15 J-D \$60,000. June 1 '17-'20 BOND. DEBT Oct 30 '16. \$80,000 Floating debt. 25,000 Assess. val. '15 (1-3 act.). 22,184,749 County tax (per \$1,000) 1915. \$9.50 Population in 1910. 70,404 INT. at office of Co. Treasurer.

ROCK ISLAND SCHOOL DIST.

4 1/2 '16 \$100,000. Jan 1 1921 4 1/2 '16 M-S 100,000. Sept 1 1921 BOND. DEBT Oct 6 1916. \$200,000 Assessed valuation 1915. 7,100,102 Tax rate (per \$1,000) '15. \$2.67 INT. at A. B. Leach & Co., Chic.

ROCK ISLAND CO. S. D. NO. 40.

Post office is Moline. 4 1/2 '11 J-J \$5,000. July 1 '17-'22 4 1/2 '16 P-A 50,000. Aug 1 '21-30 4 1/2 '13 July 185,000. July 1 '17-'29 4 1/2 '16 P-A 50,000. Aug 1 '21-'30

ROCKISL. CO. S. D. No. 40 (Con.)
 BOND. DEBT Oct 6 '16. \$300,000
 Assess. val. of district '15. 6,927,433
 Appraised valuation. 20,782,899
 School tax (per \$1,000) 1915. \$30.00
 INT. at office of School Treas.

ST. CLAIR CO. S. D. NO. 118.
 P. O. Belleville.
 4s F-A \$5,500. Feb 1 1919
 4s '06 A-O 35,000. Oct 1 1926
 (Subject to call after Oct 1 1916)
 4s M-S 12,000. Sept 1 1918
 Refunding Bonds.
 4s M-N 12,000. Nov 1 1919
 BOND. DEBT Oct 6 '16. \$300,000
 Assess. val. of dist. 1915. 6,927,433
 School tax (per \$1,000) 1915. \$17.70

ST. CLAIR CO. S. D. NO. 189.
 (P. O. East St. Louis.) All schools of East St. Louis were consolidated in Sept. 1901.
 5s F-A \$5,000. Aug 18 1920
 5s '04 A-O 125,000. Oct 3 1924
 5s '06 J-I 10,000. July 2 1921
 5s J-J 4,000. July 28 1920
 5s J-I 4,000. July 30 1917
 4s '08 M-S 40,000. Mar 2 1883-23
 20,000. Mar 2 1928
 4s '09 J-J 30,000. July 1 1924
 (20,000. July 1 1929)
 5s J-J 3,000. July 1 1926
 5s J-J 4,300. July 28 1928
 4 1/2s J-J 30,000. 1917 & 1922
 (30,000. 1927 & 1932)
 5s J-J 8,000. Sept 15 1926
 5s '15 J-J 150,000. July 1 1908-25
 (150,000. July 1 1908-35)
 BOND. DEBT Oct 12 '16. \$631,300
 Assessed valuation 1915. 14,269,638
 (Assessment 1-3 actual value.)
 School tax (per \$1,000) 1915. \$28.80
 Population in 1915 (est.). 75,000
 INT. payable at Treas. office.

SALINE COUNTY.
 Harrisburg is the county seat.
 Refunding Bonds.
 4 1/2s '08 July \$62,625. July 1 '17-'23
 BOND. DEBT Nov 6 '16. \$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 CO. S. D. NO. 186.
 P. O. is Springfield.
 4 1/2s '12 J-O \$120,000. June 1 '17-'32
 4 1/2s '15 M-S 350,000. Sept 1 '17-'35
 4 1/2s '16 M-S 100,000. Sept 1 '17-'35
 BOND. DEBT Oct 9 '16. \$601,500
 Assessed valuation 1915. 16,253,098
 Tax rate (per \$1,000) 1916. \$6.57
 Population in 1915 (est.). 65,000
 INT. at Mercantile Tr. Co., St. L.

SCHUYLER CO. SCH. D. NO. 92.
 P. O. address, Rushville.
 5s '15 Apr \$38,000. Apr 1 '17-'35
 5s '13 Mar 3,000. Mar 1 '17-'19
 TOTAL DEBT Oct 1916. \$41,000
 Ass'd val. real & pers'l. 15,000,000
 Tax rate (per \$1,000) 1915. \$29.20
 Population in 1915 (est.). 2,422
 INT. on \$4,000 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 \$45,000. 1917-1928
 Refunding.
 3 1/2s Sept \$149,400. Sept 1 1920
 3 1/2s Sept 247,600. Sept 1 1921
 4s Sept 155,700. Sept 1 1923
 4s '05 Sept 128,000. Sept 1 1925
 TOT. BD. DT. May 27 '15 \$680,700
 Total qualified val. 1914. 17,677,498
 Tax rate (per \$1,000) 1914. \$61.40
 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 \$17,500. Sept 1 '17-'23
 (10,000. Sept 1 '21-'23)
 4s '05 Sept 12,500. Sept 1 '17-'20
 (820,000. Sept 1 '17-'24)
 4s '06 Sept 3,500. Sept 1 '25-'26
 4s '09 M-S 13,000. Sept 1 '25-'26
 4s '11 Sept 30,000. Sept 1 '17-'31
 4s '12 M-S 40,000. Sept 1 '17-'32
 5s '12 5,900. Jan 2 1917
 GEN. BONDS Oct 1916. \$146,000
 Assess. val. '16 (1-3 act.) 17,500,700
 District tax (per \$1,000) 1916. \$6.00
 INT. at Springfield Marine Bank.

STEPHENSON CO. S. D. NO. 145.
 Post office is Freeport.
 Building Bonds.
 4s May \$21,000. May 1 '17-'19
 4s '11 M-N 50,000. May 1 '20-'24
 4 1/2s '13 15,000. Sept 1 '26-'28
 BOND. DEBT Oct 1916. \$36,000
 Assess. val. '16 (1-3 act.) 5,363,497
 INT. at office of School Treasurer.

STERLING.
 This city is in Whiteside Co. Inc. Feb. 16 1857. Pop'n 1910, 7,467.
 Hospital Bonds.
 5s Sept \$30,000. Sept 1 '17-'29
 Improvement Bonds.
 4s F-A \$2,000. Aug 1 '17-'18
 Library Bonds.
 4 1/2s Aug \$7,500. Aug 1 '17-'23

ILLINOIS DRAINAGE DISTRICTS.
 (Not included among statements in detail.)
 Drainage Act, and assessments made for their payment on the lands are for Apr. 1916.
 Ambray River Dr. Dist. \$36,456
 Ausler Creek Spec. Dr. Dist. 46,000
 Foy Bottom Drain. Dist. 46,000
 Foy Creek Sub Dist. of Snyder Island & Lev. Dr. Dist. 8,500

Paving Bonds.
 4 1/2s J-D \$6,400. Dec 1 '17-'21
 4 1/2s Aug 4,640. Aug 1 '17-'21
 5s Feb 2,000. Feb 1 '17-'20
 5s Sept 14,000. Sept 1 '17-'25
 5s Sept 7,730. Sept 1 '17-'26
 5s 500. June 1917
 5s June 7,270. June 1 '17-'26
 BOND. DEBT May 11 '16 \$96,000
 Assessment debt (add'l) 50,000
 Assess. val. '15 (1-3 act.) 2,809,794
 Total tax (per \$1,000) 1913. \$50.00
 INTEREST payable at Sterling at First Nat. and Sterling Nat. banks.

STERLING TOWNSHIP.
 This township (P. O. Sterling) is in Whiteside County.
 Road Bonds.
 4 1/2s '16 ann \$60,000. Apr 15 '21-'30
 BOND. DEBT Oct 1915. \$96,000
 Bonds sold recently. 60,000
 Assess. valuation 1915. 3,102,669
 Population 1915. 8,344

THORNTON TWP. HIGH S.D.
 This township is in Cook County.
 High-School Bonds.
 4s '10 M-N \$99,000. Nov 1 '17-'27
 BOND. DEBT May 1916. \$125,000
 Assess. val. 1915. 4,780,609
 (Assessment about 1-3 act. value.)
 High school tax (p. \$1,000) 15 \$20.08
 Population in 1916 (est.) 19,012
 INT. at office of Township Trust.

URBANA.
 This city is in Champaign County.
 Funding Bonds.
 5s '15 F-A \$40,000. May 1 '18-'27
 BOND. DEBT Apr 1 1916 \$60,000
 Assessed valuation 1915. 3,494,269
 Actual value (estimated) 10,482,807
 Tax rate (per \$1,000) 1915. \$16.80
 Population in 1910. 8,245

VERMILION COUNTY.
 Danville is the county seat.
 Road Bonds (Payable on June 1).
 4s '07 J-I \$925,000. July 1 '17-'21
 4s '10 M-N \$99,000. Nov 1 '17-'27
 TOTAL DEBT June 1916 \$1,000,000
 Total assess. val. 1915. 26,491,804
 (Assessment at about 1-3 actual val.)
 State & Co. tax rate (per \$1,000) \$12.80
 Population in 1910. 77,996
 INT. payable in Danville.

VERMILION CO. S. D. NO. 118.
 P. O. Danville.
 4s '07 J-I \$50,000. July 1 '17-'21
 4s '02 July 5,000. July 1 1917
 BOND. DEBT Oct 1916. \$142,500
 Assess. val. '15 (1-3 act.) 6,057,862
 School tax (per \$5,000) 1915. \$16.01
 INT. at School Treasurer's office.

WARREN CO. SCH. DIST. NO. 38.
 Post office is Monmouth.
 4 1/2s '11 J-J \$47,000. July 1 '20-'29
 4 1/2s '14 J-J \$75,000. July 1 '17-'23
 4 1/2s '11 J-J 48,000. July 1 '21-'30
 BOND. DEBT Oct 1915. \$120,000
 Assessed valuation 1915. 2,554,310
 School tax (per \$1,000) 1915. \$27.20
 INT. payable in 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 500. Dec 1925
 5s '06 June 6,000. June 1926
 5s '07 Mar 10,000. Mar 1927
 5s 10,000. Sept 1 '07-'27
 5s 7,000. Oct 1927
 5s 8,500. Nov 1928
 5s 4,500. Dec 1928
 5s 5,000. May 1929
 5s 11,000. July 6 '17-'24
 5s 25,700. Oct 15 '17-'30
 BOND. DEBT Mar 31 '16. \$89,500
 Floating debt. 60,348
 Sinking fund. 26,911
 Assess. val. '15 (1-3 act.) 3,410,157
 City tax (per \$1,000) 1915. \$12.00
 Population in 1910. 16,069
 INT. at office of City Treasurer.

WAUKEGAN TWP. SCH. DIST.
 This district is in Lake County.
 4 1/2s '10 F-A \$14,000. Aug 1 '17-'30
 4s '09 F-A \$48,000. Aug 1 '17-'28
 9,000. Feb 1 1929
 BOND. DEBT May 12 1916 \$76,000
 Assessed valuation 1915. 4,692,426
 School tax (per \$1,000) 1915. \$8.10
 INT. payable in Chicago at office of Halsey, Stuart & Co.

WHEATON.
 This city is in Dupage County Inc. in 1890. Pop'n 1910, 3,423. Commission govt. adopted Apr. 16.
 Water-Works Bonds.
 5s May \$7,000. May 1 '17-'18
 4 1/2s '15 M-N 35,000
 Paving Bonds.
 5s J-J \$35,000. July 15 '17-'22
 BOND. DEBT June 1915. \$12,000
 Assessment debt (add'l) 100,000
 Assess. val. '14 (1-3 act.) 1,074,509
 Total tax (per \$1,000) 1914. \$12.00
 INT. at office of City Treasurer.

WILLIAMSON CO. S. D. NO. 52.
 P. O. address is Marion.
 4 1/2s '16 May \$1,000. May 1 1919
 (24,000. May 1 '20-'31)
 BOND. DEBT Oct 6 '16. \$35,000
 Assess. val. (1-3 act.) 1915 1,379,320
 School tax (per \$1,000) \$26.70
 Population (est.) 16,000
 INT. at Marion State & Sava. Bank, Marion.

Cache River Dist. Sub. Dist. No. 1. \$37,500
 Canteen Creek Dr. Dist. 5,500
 Clausen Park Levee & Drainage District. 9,190
 Coal Creek Levee & Dr. Dist. 124,961
 Degraff & Rouben Bluff Levee & Drain. Dist. No. 1. 65,500
 Drain. District No. 11, towns of Atkinson and Alba. 6,000
 Dr. Un. Dist. No. 1 of Drury, Rock Isl. Co., and Eliza, Mercer County. 4,000
 Drury Drainage District. 49,500
 Sub-Dist. No. 1 of Union Dr. Dist. No. 1 of the towns of Drury, Rock Island Co., and Eliza, Mercer Co. 27,500
 Grand Tower Dr. & Lev. Dist. 8,700
 Green River Spec. Dr. Dist. (Bureau & Whiteside cos.) 34,293
 Green River Spec. Dr. Dist. (Henry & Bureau counties) 110,500
 Hager Slough Spec. S. D. of Cass Co. 20,000
 Hartwell Drain. & Levee Dist. 100,000
 Henderson Co. Dr. D. No. 1. 154,500
 Henderson Co. Dr. D. No. 2. 142,500
 Henderson Co. Dr. Dist. No. 3. 34,811
 Hillview Dr. & Lev. Dist. 138,000

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n, 1910.
Batavia (C), Kane County.	\$50,000	None	\$1,652,178	\$25.00	4,436
Beardstown School District.	50,000	None	1,668,696	\$23.00	---
Bemont Twp., Iroquois Co.	25,000	None	693,818	\$68.00	---
Berwyn School Dist. No. 100.	42,000	None	1,845,737	---	8.0
Blue Island, Cook County.	45,000	---	1,297,075	---	---
Boone & McHenry Counties H. S. D. No. 136.	92,000	---	---	---	---
Bowdre Twp., Douglas County.	35,000	None	942,624	\$37.50	1,788
Byron Township, Ogle Co.	36,000	None	939,440	---	---
Carbondale S D No 95.	45,000	None	1,387,000	---	---
Carbondale Twp., Jackson Co.	45,000	---	1,337,000	---	---
Centralia Sch Dist., Marlon Co.	39,000	None	1,774,556	\$25.80	---
Charleston (C), Coles County.	32,000	---	1,220,000	---	5,885
Chicago Heights (C), Cook Co.	61,500	63,653	1,612,000	---	14,525
Christman Twp. H S D No 149.	35,000	None	1,700,000	8.00	---
Collinsville S. D., Madison Co.	41,000	---	1,500,000	10.55	---
Cook Co. S. D. No. 84.	25,000	---	507,595	---	---
De Kalb, De Kalb County.	41,500	None	1,022,920	\$9.16	8,102
De Kalb Sch. Dist. No. 64.	35,000	None	4,950,143	\$16.30	---
Dixon (C), Lee County.	30,000	None	2,825,000	12.00	7,216
Dixon Twp., Lee County.	82,500	None	4,598,690	---	1,869
Dixon (V), Cook County.	28,000	---	1,668,907	---	---
Downers Grove Twp. S. D.	75,000	---	1,673,854	---	---
Du Page Co. S. D. No. 2.	27,000	---	548,268	---	---
Du Page Co. S. D. No. 53.	36,000	---	674,338	---	---
East Lincoln Twp., Logan Co.	44,000	---	2,540,422	\$2.99	6,776
Effingham (C), Effingham Co.	41,680	None	1,084,619	\$52.50	3,898
El Dorado Twp. Sch. Dist.	25,000	1,200	---	---	---
Elwood Twp., Vermilion Co.	38,000	---	679,339	---	1,832
Flora Twp H S D, Clay Co.	35,000	None	1,550,000	---	---
Forest Park S. D. 91, Cook Co.	43,000	---	2,612,792	---	---
Franklin Co.	40,000	---	1,743,526	19.80	25,943
Franklin Co. S. D. No. 48.	34,000	---	1,638,233	---	---
Fulton Co. S. D. No. 141.	27,500	---	---	---	4,835
Galesburg (C), Lake County.	44,000	---	738,272	---	1,761
Ganew Twp., Kankakee Co.	51,000	---	1,476,746	---	---
Geneseo Twp. H. S. D., Henry Co.	45,000	None	1,600,000	\$10.90	---
Georgetown Twp. H. S. Dist.	34,000	None	1,906,698	\$4.00	---
Gibson City S. D., Ford Co.	35,000	None	474,378	---	---
Glencoe Park District.	25,000	None	679,783	---	---
Hamilton (T), Hancock Co.	30,000	None	673,000	\$47.10	1,827
Hancock County.	50,250	---	1,590,825	\$5.40	30,638
Harvey School District.	56,500	None	1,091,606	30.00	---
Hiland Park, Lake County.	34,500	None	2,900,000	2.97	4,205
Hillsboro (C), Montgomery Co.	47,000	---	1,014,076	---	3,424
Indian Grove Drain. Dist.	289,200	---	---	---	---
Jackson County.	28,500	---	7,400,000	---	35,143
Jo Daviess Co. S. D. No. 107.	31,500	---	1,637,910	---	---
Kewanee (C), Henry Co.	89,500	18,000	2,682,581	\$23.80	9,307
Kankakee Co. S. D. No. 42.	25,000	None	670,763	---	---
La Grange Sch. Dist. No. 102.	48,000	---	---	\$5.42	---
La Salle Co. S. D. No. 280.	75,000	None	2,000,000	\$4.50	3,198
Lewistown Twp., Fulton County.	28,000	None	231,000	\$5.42	---
Lockport Twp. Sch. Dist.	48,000	None	630,000	\$7.00	---
Longview Twp. S. D. 223.	25,000	None	1,036,000	\$13.00	1,483
Madison Co. S. D. No. 126.	103,500	10,890	2,627,882	\$30.00	---
Maywood (V), Cook County.	65,000	---	1,660,000	---	8,033
Mendon Twp. High Sch. Dist.	30,000	---	---	---	---
Momence Twp., Kankakee Co.	36,000	4,000	1,106,534	50.00	2,228
Mt. Morris Twp., Ogle Co.	25,000	---	---	---	8,007
Mt. Vernon (C), Jefferson Co.	63,000	---	1,969,889	\$12.00	---
Murphysboro Park Dist.	47,000	---	1,265,869	---	2,004
Newman (T), Douglas Co.	28,000	---	2,976,855	---	4,203
Niles Township, Cook Co.	30,000	None	1,139,401	---	4,024
Normal, Macon County.	49,000	---	4,497,481	---	---
Oakland Twp. H. S. D. No. 227.	45,000	None	1,900,000	---	15.50
Olney Twp High Sch Dist.	60,000	None	1,626,470	---	9,635
Ottawa, La Salle County.	119,000	---	2,385,836	---	1.90
Ottawa Sch. Dist. No. 141.	45,000	None	3,273,604	---	8,737
Palestine Twp. H. S. D. No. 202.	35,000	---	638,639	---	---
Park Twp., Edgar Co.	30,000	None	15,500,500	---	---
Phillips Township, White Co.	37,500	---	771,651	---	---
Platt Co. S. D. No. 108.	55,000	None	---	---	---
Pine Creek Twp., Ogle Co.	28,000	---	---	---	---
Preiso Twp. H. S. D., Cook Co.	90,000	None	5,000,000	---	---
River Forest S. D. No. 90.	41,500	6,000	1912,247	\$30.00	---
Roberts S. D., Ford County.	67,000	---	---	---	---
Rochelle School Dist. No. 131.	25,000	None	3,408,900	\$17.60	---
Rockford Twp., Winnebago Co.	95,000	---	---	---	---
St. Charles School Dist. No. 47.	44,900	---	793,459	---	---
Saline Co. Sch. Dist. No. 83.	28,000	None	1,245,291	\$29.00	---

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 1916).....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 October 1916 amounted to \$6,912,414.08. 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
1916	\$2,800,000,000	\$2.21	1886	945,450,000	1.272
1915	2,968,236,815	3.40	1876	\$630,000,000	\$1.144
1911	2,288,000,000	2.85	1866	307,965,843	1.889
1906	1,734,100,000	1.95	1856	137,663,000	0.472
1896	1,105,400,000	1.71	1846	29,382,065	2.450

In 1914 the assessed valuation of real estate and personal property was \$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 37.92%. From 1890 to 1900 the increase was 327,093, 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 continued in the new constitution approved by a popular vote on Nov. 3, 1908. The 1908, the 1903 and the 1908 constitutions 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 in the 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 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-forestation and protection of lands owned by the State and in the expenditure of 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 (f) 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 3/4 of 1% of the assessed value; but such debt not to run for more than three years. Moneys on hand in a sinking fund limited to the payment of indebtedness may be deducted in figuring the borrowing capacity. Mortgage bonds to acquire or operate any public utility may be issued beyond the limit of general indebtedness, but such bonds, if 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 longer period than 20 years from the date of the sale of such utility and franchise on foreclosure. The rate of tax which villages may levy for municipal purposes is limited by subdivision (j) of Sec. 26 to 2% of the assessed valuation. Subdivision (k) says that no village shall have power to issue any bonds without creating a sinking fund for their payment, except special assessment bonds, which are a charge upon a special district created for the payment thereof, and serial bonds payable annually.

The borrowing powers of cities are regulated by subdivision (b) of Sec. 4 of Act No. 279 of the Public Acts of 1909, as amended by Act 203, Public Acts of 1911, and Act No. 5, Public Acts of 1913, known as the "Home Rule" Act IV, §§ 6, p. 1107 & 1507; also V, §§ 98, p. 4051. 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 3/4 of 1% of the assessed value, due in not more than three years, even if such loan would cause the indebtedness of the city to exceed the limit fixed in the charter. No city shall have the power to incur indebtedness or issue bonds of any kind except for emergency purposes as above stated, and bonds secured only by mortgage on the property and franchise of a public utility which shall exceed in the aggregate 10% of the assessed value of all the real and personal property in the city. It is also provided that cities now incorporated as fourth-class cities may, while so incorporated, incur indebtedness up to the limits contained in the Act of Incorporation.

Subdivision (a) of Section 4 allows cities to levy an annual tax not exceeding 2% of the assessed value.

EXEMPT FROM TAXATION.—An Act of the Legislature approved May 18 1909 provides that bonds hereafter issued by any county, township, city, village or school district in the State of Michigan shall be exempt from all taxation. V. 88, p. 1452.

TAX ON SECURED DEBTS.—The 1913 Legislature passed an Act (No. 142) providing that by the payment of a specific tax of 1/4%, "secured debts" may be exempted from the payment of further general taxes. In 1915 this law was amended so as to exempt municipal bonds issued by places outside the State upon the payment of a similar tax. See "Chronicle" of May 29 1915, State and City Department. The Attorney-General has ruled that drainage and levee bonds do not come within the scope of the law referred to. See V. 101, p. 709.

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 (Int. at Treas. office).
 4s M-N \$70,800c. M-N '17-'31 Paving (Int. at Treas. office).
 3s '01 M-N \$19,500c. Nov. 1 & '26
 4s '07 M-N 50,000c. 1913-1940 (\$3,000 in '18, '22, '24, '27, '30, '32 \$4,000 in '35, '38 & 40.)
 4s '11 May \$20,000. 1926 & 1931
 BOND, DEBT Nov 1 '16 \$145,000
 Sinking fund 3,000
 Assess. val. 16 (M act.) 10,419,915
 Total tax (per \$1,000) 1916.....\$8.50

ALBION.
 This city is in Calhoun Co. Inc. 1885. Pop'n 1910, 5,833.
 Bridge Bonds.
 4 1/2s '08 M-S \$24,000c. Sept 1 '17-'24
 Water Bonds.
 5s J-J \$50,000c. July 1 1919
 4 1/2s '15 Jno 13,300. 1917-1920
 4 1/2s '16 Jno 7,800. 1917-1921
 Paving Bonds.
 4 1/2s '14 May \$45,100c. 1917-1928
 4 1/2s '14 M-N 40,000c. 1917-1921
 BOND, DEBT Oct 6 1916. \$150,200
 Floating debt 4,770
 Sinking fund 7,556
 Assess. val. 16 (2-3 act.) 5,565,420
 City tax (per \$1,000) 1916.....\$9.50

INT. on water 5s in N. Y. on the bridge 4 1/2s in Chicago; other bonds at City Treasurer's office.
ALGER COUNTY.
 Muniting is the county seat.
 Road Bonds.
 5s '11 F-A \$4,000. Aug 1 '17-'25
 BOND, DEBT Mar 1916. \$90,000
 Ass'd val. 16 (equalized) 5,372,853
 Tax rate (per \$1,000) 1915.....60.91
 Population in 1910.....7,675
 INT. on 5s at Treas. office or Ferson, Son & Co., N. Y. and Chicago.

ALMA.
 This city is in Gratiot County.
 Water Bonds.
 4 1/2s '16 M-N \$60,000. Nov '17-'35
 Sewer Bonds.
 4 1/2s '16 M-N \$40,000. Nov 1 '17-'35
 BONDED DEBT Oct 1916 \$137,000
 Floating debt 1,500
 Sinking fund 4,770
 Assessed valuation 1916.....3,091,300
 Total tax rate (per \$1,000) 16 \$27.04
 Population in 1910.....2,757

ALMA SCHOOL DISTRICT.
 This district is in Gratiot County.
 4 1/2s '12 Mar \$60,000. Mar 15 '17-'26
 BOND, DEBT Nov 1916. \$60,000
 Assessed valuation 1916. 3,281,440
 Tax rate (per \$1,000) 1916.....\$8.99
 INT. payable at Detroit Trust Co.

ANN ARBOR.
 Incorporated in 1851.
 Fire bonds of 1915.....\$12,000
 Park bonds of 1915.....4,720
 Farm Bonds.
 4s '10 \$16,000.....1917-1924
 Water-Plant-Purchase Bonds.
 4s '14 F-A \$450,000c. Feb 1 '20-'34
 Paving Bonds.
 4s '14 F-A \$149,983.14c. 1917-1923
 Sewer Bonds.
 4s '12 F-A \$29,478.26c. 1917-1918
 Detention Hospital Bonds.
 4s '14 F-A \$17,500c. 1917-1924
 BOND, DEBT Oct 7 1916 \$679,681
 Assessed valuation 1916. 16,433,220
 Tax rate (per \$1,000) 1916.....\$9.78
 Population in 1910.....14,817
 INTEREST at City Treasury.

ANN ARBOR SCHOOL DISTRICT.
 This district is in Washtenaw Co. Inc. '05 A-O \$185,000c. Oct 1 '17-'35
 BOND, DEBT Oct 5 1916 \$185,000
 Assess. val. 16 (4-5 act.) 16,850,000
 School tax (per \$1,000) 1916.....\$7.41
 Population in 1915 (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 \$10,000c. Mar 1 '17-'18
 3 1/2s '01 M-S 15,000c. Sept 1 1921
 4s '05 A-O 15,000c. Mar 19-20-'22
 4s '06 A-O 15,000c. Apr 1 1924
 4 1/2s '07 M-N 15,000c. 1925-1927
 4s '08 M-N 15,000c. May 1 '20-'22
 4s '09 M-N 15,000c. 1923-1928
 4s '10 J-D 15,000c. June 1 1929
 4s '11 M-S 30,000. Mar 1 '24-'31
 4s '12 M-N 30,000. 1924-1932
 4 1/2s '13 M-N 15,000 17-'18—\$94,433
 4 1/2s '14 M-S 20,000c. Sept 1 1934
 4 1/2s '15 17,000. 1917-1923
 4 1/2s '16M-S 50,000. Sept 1 '17-'26
 Bridge Bonds.
 4s '09 \$10,000. 1925-1926
 4s '10 M-S 15,000c. Sept 1 1930
 4s '11 M-S 15,000. Mar 1 1932
 4s '12 M-N 10,000. 1918-1919
 4 1/2s '14 M-S 15,000c. Sept 1 '24-'25
 City Jail Bonds.
 4 1/2s '14 M-S \$20,000c. Sept 1 '35-'38
 City Hall Bonds.
 4s '12 F-A \$150,000. Feb 1 '27-'36
 4 1/2s '14 M-S 50,000c. Sept 1 '26-'33
 Water-Works Bonds.
 5s '05 M-S \$10,000c. Sept 1 1917
 Paving Bonds.
 4s '07 M-S \$30,000c. Sept 1 '18-'20
 4s '03 M-S 10,000c. Mar 1 1922
 4s '06 M-S 13,000c. 1923
 4 1/2s '07 M-S 25,000. 1925-1927
 4 1/2s '08 M-S 25,000. 1927-1929
 4s '10 M-S 12,000c. Sept 1 1931
 4 1/2s '13 M-S 5,000. Sept 1 1917
 4 1/2s '13 10,000. 1939-1943
 4 1/2s '14 M-S 60,000c. Sept 1 '17-'24
 4 1/2s '15 18,000c. 1917-1923
 4 1/2s '16 M-S 50,000. Sept 1 '17-'26
 TOTAL DEBT Oct 1 '16 \$840,000
 Water debt (included) 10,000
 Total assess. val. 1916.....38,171,000
 (Assessment about 1/2 actual value.)
 City tax (per \$1,000) 1916.....\$7.00
 Pop'n 1910, 25,267; '16 (est.) 32,958
 INTEREST payable in New York at Nat. Park Bank.

BAY CITY.
 Bay City is in Bay County. Incorp. 1865. Pop'n 1910, 45,166.
 Bridge Bonds.
 5s '91 M-S \$25,000. Sept 1 1920
 4s '89 J-J 12,000. July 1 1919
 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 \$23,000. Oct 1 '17-'19-'22
 5s '09 J-D 20,000. June 1917
 5s '09 M-S 3,000. Sept 15 1917
 5s '11 J-J 5,000. July 15 1919
 5s '12 F-A 17,000. Aug 1 '17 & '20
 5s '12 M-S 10,000. Sept 16 1917
 5s '13 M-N 75,000. M. Y. 1 '18-'21
 5s '15 J-J 80,000. July 1 '18-'20-'23
 (24,000. July 1 1919
 13,000. July 1 1921
 10,000. July 1 1924
 Public Park Bonds.
 4s '07 J-D \$200,000c. June 15 1937

BAY CITY (Concluded).
City-Hall Bonds.
 4s '93 J-D \$25,000... June 1 1922
 4s '95 J-J 50,000... July 1 1925 & 30
 4s '97 J-J 15,000... July 1 1920
Refunding Water Bonds.
 4s '95 A-O \$40,000... Oct 1 '20-21
 4s '97 A-O 20,000... Oct 15 1927
 4s '98 Oct 18,000... Oct 15 1928
 4s '99 Oct 10,000... Mar 1 32-31
 4s '00-11-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
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 '00-11-J 14,000... July 13 '20-21
Electric-Light Bonds.
 5s '97 F-A \$20,000... Aug 1 1917
School Bonds.
 5s '90 J-J \$50,000... 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 July 1916... \$1,183,500
 Floating debt... 98,000
 Sinking fund... 76,337
 Water debt (included)... 367,000
 Total assessed value 1916... 26,355,768
 (Assessment about cash value.)
 Val. of city property 1915... 3,986,739
 INT. at Nat. Bk. of Comm., N. Y.

BAY COUNTY.
 County seat is Bay City.
Refunding Bonds.
 4s M-S (15,000... Mar 10 1923
 30,000... Mar 10 1933
 4s A-O 60,000... Oct 1 '25 & 30
 4s J-D 20,000... July 1 1921
 4s '09 J-D 25,000... Dec 15 1923
County-House Bonds.
 4s '05 M-N \$23,000... Nov 9 1920
State Judgment Bonds.
 5s '07 J-D \$25,000... Dec 15 1919
 4s '08 J-D 25,000... Dec 15 1921
Stone Road Bonds.
 4s Refund'g \$50,000... Aug 1 1922
 4s do 50,000... Aug 1 1927
BOND, DEBT Apr 10 '16... \$453,000
 Sinking funds... 112,000
 Ass'd val. '16 (equalized)... 46,543,614
 State & C. tax (per \$1,000)... 15, 37.38
 Population in 1910... 68,238
INTEREST on \$75,000 refunding
 4s, 1923, 1928 & 1933, county-house
 bonds, \$20,000 refunding 4s and
 judgment 5s at the Amer. Exch.
 Nat. Bank, N. Y., on refunding
 4s, 1925 and 1930, \$60,000, at
 Harris, Forbes & Co., N. Y., on
 \$25,000 refunding 4s at First Nat.
 Bank, Detroit; on judgment 4 1/2s at
 N. W. Halsey & Co., Chicago; on
 stone road bonds at First Nat. Bank,
 N. Y.

BELDING.
 This city is in Ionia County.
z Paving Bonds.
 4 1/2s '10 J-D \$25,000... 1928-1936
 (\$5,000 biennially)
BOND, DEBT Oct 6 1916... \$131,000
 Sinking fund... 8,000
 Assessed valuation 1916... 3,024,150
 City tax rate (per \$1,000) '16... \$11.00
 Population 1910... 4,119
 z INT. at Belding Savs. Bank.

BENTON HARBOR.
 This city is in Berrien Co., Incor.
 1891. Pop. '10, 9,185; '16, 12,000.
Water Bonds.
 4s '02 J-J \$7,500... July 17-22
 4s '11 J-J 50,000... Jan 1 1941
 4s '13 J-J 100,000... July 1943
Refunding Water Bonds.
 4 1/2s '12 M-N \$20,000... May 1 1932
 4 1/2s '16 M-N \$30,000... Nov 2 1946
Viaduct Bonds.
 5s '16 J-J \$25,000... Jan 1 '27-36
Bridge Bonds.
 4 1/2s '08 J-J \$30,000... July 1 1938
Public Park Bonds.
 4s '03 J-J \$50,000... Jan 1 '24-34
 4 1/2s '11 J-J 100,000... Jan '34-40
Improvement Bonds.
 4 1/2s A-O \$15,000... 1936
 4s '00 A-O 15,000... Apr 1920
Street Impt. Bonds.
 4s '02 A-O \$14,000... Oct '17-21
Refunding Bonds.
 4 1/2s '07 A-O \$30,000... Apr 1 1927
BOND, DEBT Oct 1916... \$416,000
 Assessed valuation 1916... 10,338,730
 Total tax (per \$1,000) 1914... \$17.75
 INT. at City Treasurer's office.

BENTON HARBOR SCH. DIST.
 4 1/2s \$16,000... 1920
 4s '12 18,000... 1922
 5s '13 55,000... 1932
TOTAL DEBT Apr 1 1916... \$89,000
 Assessed valuation 1914... 10,173,935
 School tax (per \$1,000 1914)... \$4.31
 INT. pay in Benton Harbor

BERRIEN COUNTY.
 St. Joseph is the county seat.
Road-Improvement Bonds.
 4s '13 M-S \$100,000... Sept 15 1928
 4s '14 M-S \$100,000... Sept 15 1929
FLOOD DEBT Oct 6 1916... \$500,000
 Sinking funds... 1,709
 Assessed valuation 1915... 59,538,940
 Assess. val. '16 (equal'd)... 59,637,952
 Tax rate (per \$1,000) 1916... \$12.50
 INT. at First Nat. Bk., Chicago.

BESSEMER.
 This city is in Gogebic Co., Incor.
 1893. Population 1910, 4,583.
Water Bonds.
 5s \$10,000... June 1 '17-20

Highway Bonds.
 5s '12 \$17,500... May 15 '17-24
Sewer Bonds.
 5s '11 A-O \$7,500... Apr 1 '17-21
Highway, Sewer & Water.
 5s '14 J-J \$50,000... last bond 1932
BOND, DEBT Apr 1 '16... \$90,500
 Sinking fund... 10,500
 Ass'd val. '16 (4-5 act.)... 4,418,830
 Tax rate (per \$1,000) 1916... \$29.32
 INT. at J. Nuveen & Co., Chic.

BIG RAPIDS.
 This city is in Mecostoto County,
 Incor. 1869. Bonds are tax-free.
Park Bonds.
 4 1/2s '11 \$25,000... Dec 1 1931
Water Bonds.
 5s '08 J-J \$9,000... July 1 '17-25
Refunding Bonds.
 4 1/2s V-A \$5,000... Aug 8 1924
 5s J-J 1,000... July 1 1923
 5s 10,000... Sept 1 '26-27
 5 1/2s 3,000... Feb 1 1923
 5 1/2s 4,000... Mar 1 1929
 4 1/2s 5,000... Mar 1 1930
 4s 5,000... Jan 1 1931
 4 1/2s 5,000... Jan 1 1933
Armory Site Bonds.
 4 1/2s \$750... Dec 20 '17-19
BOND, DEBT Oct 1916... \$124,000
 Water debt (included)... \$61,000
 Sinking fund... 4,000
 Assess. val. '15 (3-5 act.)... 3,013,300
 City tax rate (per \$1,000) '16... \$9.99
 Population in 1910... 4,519
 *Principal and interest paid from
 water revenue.
INTEREST on \$3,000 5 1/2s 1923,
 \$750 191-1919, \$5,000 4 1/2s
 1933 and \$1,000 5s 1923, payable
 at Citizens' State Bank, Big
 Rapids; on \$5,000 4 1/2s 1924 at Chase
 National Bank, New York; 5,000
 4 1/2s 1930 at First National Bank,
 Detroit; on \$4,000 5s 1929 and \$25,
 000 4 1/2s 1931 at Nat. Bk. of Com-
 merce, Detroit; on \$5,000 4s due 1931
 at Harris Tr. & Sav. Bk., Chicago.

BIRMINGHAM.
 This village is in Oakland County,
 Incor. Apr. 16 1885.
 4 1/2s '15 \$8,400... Apr 1 1935
 4 1/2s '12 M-S 22,000... Mar 12 1932
Water Bonds.
 5s '15 \$7,400... Dec 1 1935
Sewer Bonds.
 -s '15 \$12,700... Dec 1 1935
Bridge Bonds.
 -s '15 \$1,500... Dec 1 1935
Funding Bonds.
 -s '15 \$13,300... Dec 1 1935
Paving Bonds.
 4 1/2s '15 \$23,300... Apr 1 1935
 General fund fs... \$1,865
TOTAL DEBT Oct 6 1916... \$90,465
 Sinking funds... 3,038
 Assessed valuation 1916... 2,368,475
 Tax rate (per \$1,000) 1916... \$12.50
 Population in 1910... 1,407
 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 \$22,000... Oct 1 '18-33
Paving Bonds.
 4s '06 Mar \$2,000... Mar 1 1917
 5s '08 F-A 14,000... Aug 1 '20-23
 5s '08 J-D 14,000... 1917-1931
City-Hall and Paving Bonds.
 5s '07 M-S \$14,000... Sept 1 '17-23
Refunding Bonds.
 5s '07 F-A \$20,000... Aug 1 '24-27
 5s '08 J-D 7,000... 1917-1931
 4 1/2s '09 A-O 4,000... Oct 1 1929
BOND, DEBT Oct 1916... \$143,000
 Floating debt... 13,000
 Assess. val. '16 (3/4 act.)... 2,035,293
 City tax (per \$1,000) 1916... \$17.00
INTEREST on the park bonds
 due 1918 to 1933 and the street
 imp't. bonds due 1920 to 1923 is pay-
 able 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 \$24,000... June 1922
 5s '07 Sept 24,000... Sept 1 1927
 4 1/2s J-D 30,000... July 1 1924
BOND, DEBT Oct 7 1910... \$78,000
 Assess. val. 15 (abt. act.)... 3,375,000
 School tax (per \$1,000) 1915... \$7.00
 Population in 1914 (est.)... 8,000
INTEREST on the bonds due 1922
 payable at Central Trust Co. of Illi-
 nois in Chicago; on bonds due 1924 at
 American Exchange Nat. Bank, New
 York; on bonds due 1927 at Chemical
 Nat. Bank, New York.

CHIPEWA COUNTY.
 County seat is Sault Ste. Marie.
Agricultural & Domestic School
Refunding Road Bonds.
 4 1/2s '10 J-D \$100,000... June 1 1925
Court-House Bonds.
 4s J-D \$25,000... June 1 1919
Refunding Bonds.
 4 1/2s A-O \$35,000... Apr 15 1919
 4 1/2s '12 M-N 40,000... May 15 1927
Bridge Bonds.
 4s '00 J-D \$25,000... June 1 1919
Road Bonds.
 4 1/2s '15 \$150,000... July 1 1930
BOND, DEBT May 8 1916... \$395,000
 Floating debt... 10,000
 Sinking fund... \$7,500
 Total assessed value 1915... 14,183,183
 Assess. val. '16 (equal'd)... 5,610,029
 State, county and road tax
 (per \$1,000) 1915... \$14.00
 Population in 1910... 14,472
 INT. on bridge 4s Agricultural
 School bonds, refunding 4 1/2s of 1912,

road bonds and court-house 4s at
 Chase Nat. Bank, N. Y.; refunding
 4 1/2s due 1919 at Harris Trust & Sav.
 Bank, Chicago.

COLDWATER.
 This city is in Branch County
 Inc. 1861. Population '10, 5,945.
Paving Bonds.
 4s '14 Mar \$4,750... July 15 '17-19
Sewer Bonds.
 4s M-S \$1,207 1/2... Sept 1 1917
Armory Bonds.
 4s Oct \$4,600... Oct 1 '18-22
BOND, DEBT Oct 1916... \$36,000
 Assessed valuation 1916... 4,919,620
 (Assessment about actual value.)
 City tax (per \$1,000) 1916... \$8.50
 INT. at City Treasurer's office.

CRYSTAL FALLS.
 This city is in Iron County.
City-Hall Bonds.
 5s '13 M-S \$36,000... Sept 1 '17-34
 5s '15 J-J 38,000... Jan 2 '18-34
 (see V. 100, p. 831, for maturity)
Sewer Bonds.
 5s '14 J-D \$4,000... July 1 '23 & 28
 2,000... July 1 '20-21
 8,000... 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 \$40,000... 1930
 12 J-J 90,000... Sept 1 '22-39
 5s '13 M-S 55,000... Sept 2 '17-27
TOTAL DEBT Oct 3 1916... \$185,000
 Assessed valuation 1916... 6,947,064
 Population in 1915 (est.)... 7,500
 INT. payable in Crystal Falls.

DELTA COUNTY.
 Escanaba is the county seat.
Agricultural Society Bonds.
 5s s-an \$9,000... June 1 '20-27
Fair Ground Bonds.
 5s '11 J-D \$3,000... June 1 '17-19
Bridge Bonds (\$5,000 biennially).
 4 1/2s '11 J-J \$30,000... Jan 1 '18-26
Poor-House Bonds.
 5s '13 June \$8,000... June 1 '17-24
Road Bonds.
 5s '08 J-J \$7,500... Jan 1 '17-19
 4 1/2s '13 J-J 100,000... Jan 1 '18-27
BOND, DEBT Apr 14 '16... \$161,000
 Floating debt Oct 1 1915... 7,465
 Assess. val. '16 (equalized)... 15,026,155
 True value (est.)... 13,000,000
 State & C. tax (per \$1,000) '15... \$10.06
 Population in 1910... 30,108
 INT. at County Treas. office and
 Escanaba Nat. Bank.

DETROIT.
 Detroit is situated in Wayne Co.
 Incor. in 1806. Woodmere (popu-
 lation 4,474) annexed April 1 1906
 The question of annexation of High-
 land Park was defeated Nov. 8 1910,
 V. 91, p. 1342. In a decision rendered
 Feb. 16 1912 the State Supreme Court
 held that the Board of Education and
 the Library Commission are corpora-
 tions separate from the city and
 therefore their bond issues should not
 be included in the 2% limit of in-
 debtedness for municipal purposes
 specified in the city charter. V. 94,
 P. 575
 In an election held April 7 1913,
 under the Home Rule Act mentioned
 on a preceding page, a charter amend-
 ment was adopted authorizing the
 city to acquire by purchase, condem-
 nation or construction and to own
 and operate street railways and to
 provide the cost thereof by an issue
 of city bonds to the amount of 2% of
 the assessed valuation and other
 bonds upon the property and reve-
 nue of the street railway. At the
 same time amendments were also
 adopted increasing the city's general
 bonding limit from 2 to 4% and au-
 thorizing the board of water commis-
 sioners to issue \$2,000,000 bonds in
 excess of the present debt of the
 board. V. 96, p. 1107 and 1507
 An entirely new charter, embodying,
 among other things, the municipal
 ownership amendment adopted Apr.
 1913, was submitted to a vote Feb. 10
 1914 but failed to carry (V. 98, p. 538).
 Charter was amended at Nov. 3 1914
 election so as to permit future bond
 issues at not exceeding 5% int., in-
 stead of 4% as heretofore. The
 voters on Nov. 2 1915 rejected pro-
 posed charter amendments necessary
 in connection with the contract to
 acquire the lines of the Detroit United
 Ry. within the 5-cent fare zone.
 V. 101, p. 709.
Boulevard Bonds.
 4s '91 J-J \$200,000... July 1 1921
 4s '92 M-S 200,000... Sept 1 1922
 4s '93 M-N 100,000... Nov 1 1923
 3 1/2s '05 F-A 95,000... Aug 1 '17-35
 3 1/2s '05 F-A 92,000... Aug 1 1935
Public-Lighting Bonds.
 4s '04 J-J \$60,000... Jan 2 1924
 4s '08 J-J 50,000... July 1 1926
 3 1/2s '08 A-O 90,000... Apr 2 '17-35
 9,000... Apr 2 1926
 4s '14 J-J 207,000... July 1 1914
 4s '15 350,000... 1925
Grade Separation Bonds.
 4s '12 M-N \$100,000... Nov 15 1942
 4s '13 F-A 150,000... Feb 1 1943
 4-20s '15-J 50,000... July 1 1945
Hospital Bonds.
 3 1/2s '05 J-J \$10,000... June 1 1938
Park Improvement Bonds.
 4s '90 A-O 100,000... Apr 1 1920
 4s '92 F-A 100,000... Aug 1 1922
 4s '94 J-J 100,000... Jan 9 1924
 3 1/2s '00 M-S 150,000... Mar 1 1930
 3 1/2s '04 J-J 100,000... Jan 15 1934
Refunding Water Bonds (Issued
by Commissioners on City's Credit).
 4s '04 F-A \$100,000... Aug 1 1919

Public Sewers.
 4s '88 J-D \$150,000... June 1 1918
 4s '89 A-O 260,000... Oct 1 1919
 4s '90 J-J 240,000... July 1 1920
 4s '92 A-O 500,000... Apr 1 1922
 4s '94 M-S 150,000... Mar 3 1924
 4s '94 J-J 100,000... July 2 1924
 4s '95 F-A 160,000... Feb 1 1925
 4s '95 J-D 50,000... June 1 1918
 4s '96 M-S 90,000... Mar 2 1926
 3 1/2s '02 J-J 63,000... July 1 1932
 3 1/2s '04 J-J 81,000... Jan 15 1934
 3 1/2s '05 J-J 90,000... Jan 16 1935
 3 1/2s '06 F-A 43,000... Feb 1 1936
 3 1/2s '07 M-S 92,000... Mar 1 1937
 3 1/2s '08 A-O 125,000... Oct 1 1938
 3 1/2s '09 A-O 175,000... Apr 1 1939
 3 1/2s '10 J-J 149,000... Jan 15 1940
 3 1/2s '11 F-A 130,000... Feb 1 1941
 4s '12 F-A 100,000... Aug 1 1942
 4s '13 A-O 200,000... Apr 1 1943
 4s '12 A-O 38,000... Apr 30 1942
 4s '13 F-A 150,000... Feb 1 1943
 4s '13 A-O 250,000... Oct 15 1943
 4s '13 M-S 1,180,000... Mar 1 1944
 4s '14 J-J 303,000... July 1 1944
 4s '15 F-A 200,000... Nov 1 1945
 4s '15 J-D 200,000... Dec 1 1945
 4s '16 M-S 205,000... Mar 1 1946
Library Bonds.
 3 1/2s '10-J \$25,000... July 1 1940
 4s '12 M-N 100,000... Nov 15 1942
 4s '13 F-A 50,000... Feb 1 1943
 4s '13 M-S 100,000... Sept 2 1943
 4s '11 M-S 475,000... Mar 1 1943
Public-Health Bonds.
 4s '14 M-S \$110,000... Mar 1 1944
Public Improvement Bonds.
 3,658,881-J \$100,000... Apr 1 1918
 4s '96 J-J 50,000... July 1 1926
 4s '13 F-A 15,000... Dec 2 1943
Water Bonds (Issued by Commis-
sioners on City's Credit)
 4s '95 J-J \$100,000... Jan 10 1925
 3 1/2s '03 J-J 50,000... Jan 1 1933
 3 1/2s '03 M-S 150,000... Sept 1 1933
 3 1/2s '04 J-D 200,000... June 1 1934
 3 1/2s '05 F-A 150,000... Feb 1 1935
 3 1/2s '08 F-A 175,000... Aug 1 1938
 3 1/2s '09 J-J 102,000... July 1 1939
 3 1/2s '00 F-A 180,000... Feb 1 1930
 4s '12 A-O 240,000... Oct 1 1932
 4s '14 M-S 500,000... Mar 1 1944
Museum of Art Bonds.
 3 1/2s '04 M-S \$50,000... Sept 1 1929
School Bonds.
 4s '94 A-O \$150,000... Apr 2 1924
 4s '95 F-A 150,000... Feb 1 1925
 3 1/2s '99 J-J 156,000... July 1 1929
 3 1/2s '00 J-J 250,000... July 2 1930
 3 1/2s '01 J-J 155,000... July 1 1931
 3 1/2s '02 J-J 77,000... July 1 1932
 3 1/2s '05 J-J 100,000... Jan 16 1935
 3 1/2s '06 F-A 120,000... Feb 17-28
 110,000... Feb 17-28
 3 1/2s '07 M-S 90,000... Mch 15-27
 80,000... Mch 15-27
 3 1/2s '08 J-J 250,000... Jan 15 1938
 3 1/2s '08 J-D 249,000... June 1 1938
 3 1/2s '09 A-O 300,000... Apr 1 1939
 3 1/2s '09 J-J 300,000... Jan 2 1939
 3 1/2s '10 J-J 215,000... Jan 15 1940
 3 1/2s '11 F-A 300,000... Feb 1 1941
 3 1/2s '11 M-S 20,000... Sept 1 1941
 4s '12 M-N 300,000... Nov 15 1942
 4s '13 F-A 336,000... Feb 1 1943
 4s '13 A-O 200,000... Apr 1 1943
 4s '13 A-O 754,000... Oct 15 1943
 4s '14 M-S 1,996,000... Mar 1 1944
 4s '14 J-J 168,000... July 1 1944
 4s '15 F-A 550,000... Feb 1 1945
 4s '15 J-D 500,000... June 15 1945
 4s '15 J-D 500,000... Dec 1 1945
 4s '16 M-N 200,500... Nov 1 1946
Park & Boulevard Bonds.
 4s '91 M-S 100,000... Sept 1 1921
 4s '92 J-J 105,000... July 15 1922
 4s '94 F-A 25,000... Aug 1 1924
 3 1/2s '01 M-N 81,000... Nov 15 1931
 3 1/2s '02 F-A 100,000... Feb 15 1932
 3 1/2s M-N 55,000... Nov 15 1941
 4s '13 M-S 18,000... Sept 2 1943
 4s '14 J-J 13,000... -----
Recreation System Bonds.
 4s '16 J-J \$15,000... July 1946
Public Building Bonds.
 3 1/2s '09 A-O \$38,000... Apr 1 1929
 3 1/2s '05 F-A 120,000... Feb 1 1935
 3 1/2s '11 A-O 135,000... Sept 1 1941
 4s '12 M-N 65,000... Nov 15 1942
 4s '12 A-O 25,000... Apr 30 1942
 4s '13 A-O 200,000... Oct 15 1943
 4s '14 M-S 180,000... Mar 1 1944
 4s '15 F-A 105,000... Feb 1 1945
 4s '16 M-S 103,000... Nov 1 1946
 4s '15 M-S 600,000... Mar 1 1946
 4s '15 25,000... 1925
 4s '16 A-O 45,000... Oct 1 1916
ANNEXED DISTRICT BONDS
Water Bonds (Woodmere).
 3 1/2s '01 A-O \$93,000... Oct 18 1931
Water Bonds (Delray).
 5s '98 J-D \$50,000... June 1 1928
 5s '03 M-S \$65,500... Sept 1 1933
 Highway Bds. (Springwells Twp.)
 4s '03 M-N \$50,000... Aug 1 1933
 (\$6% - \$33,000 - assumed by city.)
 4s '00 F-A \$20,000... Feb 5 1920
 (\$6% - \$17,000 - assumed by city.)
 Bridge Bds. (Grosse Pointe Twp.)
 4 1/2s \$25,000... Aug 1 1935
 (\$13.4% - \$1,585 - 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.)

DETROIT (Continued).
Sewer Bonds (Fairview).
 4 1/2% '05 \$20,000... Nov 1 1935
 (84%—\$16,800—assumed by city.)
Paving Bonds (Fairview).
 4 1/2% '05 \$26,182.42 Aug 1 1935
 (84%—\$21,903 1/2—assumed by city.)
 4 1/2% '05 \$26,000... Nov 20 1935
 (84%—\$21,840—assumed by city.)

INTEREST is payable in N. Y. City at the current official bank or at the office of the City Treasurer.

TAX EXEMPT.—According to an Act of the State Legislature passed in June 1907 all bonds of the City of Detroit, or for which the City of Detroit shall become responsible, are exempt from taxation throughout the State of Michigan. There are no exceptions to this rule.

TOTAL DEBT, SINK, FDS., &c.
 Oct. 1 '16. Oct. 1 '15.
 \$ \$
 Gen. bd. dt. 20,712,000 19,309,000
 Sinking funds. 5,401,393 4,772,910

Net gen. dt. 15,310,607 14,536,090
 Net special dt. 2,464,511 2,274,145
 *Tot. net dt. 17,775,118 16,810,235
 Was. dt. (add'l) 1,947,000 1,947,000

[Not including annexed district debt, which amounted to \$480,756.63 on May 1 1916.]

The sinking fund consists of cash and city bonds.

Month and Year—	Gross Debt.
1916, Oct. 1	\$20,712,000
1915, Oct. 1	19,309,000
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
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— *Stnk. Fd.* **Net Debt.*
 1916, Oct. 1 \$5,401,393 \$17,775,118
 1915, May 1 4,912,037 17,955,433
 1915, Oct. 1 4,772,910 16,810,235
 1914, Oct. 1 4,059,808 13,269,192
 1913, Oct. 1 3,853,480 7,782,520
 1912, Oct. 1 3,253,090 6,228,931
 1911, Oct. 1 3,223,713 6,303,287
 1910, July 1 3,012,983 6,006,017
 1905, July 1 2,359,734 4,071,266
 1900, July 1 1,609,810 3,464,190
 1890, July 1 745,374 889,225
 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 1916 (estimated) at \$75,000,000.

ASSESSED VALUATION.

	1916.	1915.
Real estate	554,463,890	392,335,600
Personal	182,089,070	166,608,350
Total	736,552,960	558,943,950
(Assessment about 1/2 actual value.)		
Tax (per M)	18.52	23.64

	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 1/2 actual value.)		
Tax (per M)	14.70	15.40

The tax rate includes that for city, school, police and highway.

POPULATION.—In 1916 (est.) 820,778; 1910, 465,766; 1900, 285,704; 1890, 205,876.

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.

Frank Sewer Bonds.
 5% '07 M-S \$25,000... Sept 1 '27-'37
 BOND, DEBT Nov 1916... \$126,000
 Assessed valuation 2,525,055
 City tax (per \$1,000) 1913... \$36.30
 Population in 1910... 5,888
 INT. at Bk of Commerce, Detroit.

EAST GRAND RAPIDS.

This village is in Kent County, Water-Works Bonds.
 5% '13 \$25,000... 1933
Sewer Bonds.
 4 1/2% '15 M-S \$30,000... Sept 1 '17-'19
 BOND, DEBT May 1 '16... \$65,000
 Assessed valuation 1915... 2,500,000
 Tax rate (per \$1,000) 1915... \$5.90
 Population in 1910... 800

ECORSE TWP. SCH. DIST. NO. 1.

This district (P. O. Wyandotte) is in Wayne County.
 5% '11 F-A \$30,000... Aug 1 1926
 TOTAL DEBT Apr 6 '16... \$34,000
 Assessed valuation 1915... 2,019,400

ESCANABA.

The city of Escanaba is in Delta Co. Inc. 1883. City charter amended to provide for purchase or construction of water-works—V. 101, p. 1325. Pop'n 1910, 13,194.

Street Bonds.
 5% '12 \$14,800...
Sewer Bonds.
 4 1/2% '15 J-D \$75,800... 1917-1934
Refunding Bonds.
 4% '01 A-O \$15,000... Oct 31 1921
 4 1/2% '09 F-A 5,000... Feb 1 1917
 4 1/2% '11 J-J 15,000... 1921-1926
 15,000... 1931
 4% '08 \$5,000... \$50,000 yearly
City Gas & Elec. Light Bonds.
 4% '03 J-A \$18,000... Jan 1 '17-'25
Gas-Plant Bonds.
 4 1/2% '11 A-O \$28,000... 1917-1930
Refunding Sewer Bonds.
 5% '07 F-A \$10,000... Aug 1 1917

Refunding City & Park Bonds.
 5% '13 \$11,000... 1918-1924
City-Hall Bonds.
 4 1/2% '01 A-O \$25,000... Oct 1 1931
 BOND, DEBT May 22 '16... \$231,000
 Assessed value for 1915... 4,362,225
 Total tax (per \$1,000) 1915... \$43.03
 INT. at First Nat. Bank, Chicago.

FLINT.
 This city is in Genesee County, Inc. 1855.

Subway Bonds.
 4 1/2% '15 A-O \$49,000... Apr 1 '17-'40
Park Bonds.
 4 1/2% '13 F-A \$22,000... 1917-1938
 4 1/2% '16 21,194.58... 1917-1931
City-Hall & Fire-Station Bonds.
 4% '07 J-D \$35,000... June 1 '17-'23
 4 1/2% '07 J-J 50,000... June '24-'33
Sewer Bonds.
 4 1/2% '13 F-A \$82,500... 1917-1938
 4% '09 15,500... 1919-1925
 4 1/2% '14 139,000... 1917-1939
 4 1/2% '16 196,633.07... 1917-1941

Paving Bonds.
 4% '09 25,000... 1917-1927
 4 1/2% '13 19,000... 1917-1927
 4 1/2% '14 33,000... 1917-1929
 4 1/2% '14 13,500... 1917-1919
 4 1/2% '15 F-A 58,800... Feb 1 '17-'30
 4 1/2% '15 A-O 105,000... Oct 1 '17-'40
Voting Machine Bonds.
 4% '14 36,400... 1917-1920
Water Bonds.
 4% '03 J-D \$82,500... Dec 1 1928
 4 1/2% '11 M-S 400,000... Mar 1 1931
 4% '04 F-A 50,000... Feb 1 '19-'28
 4% '16 M-S 130,000... Sept 1 1934
 4% '16 M-S 400,000...
 Special Improv't bonds \$154,707
 GEN. BD. DT. Oct 7 '16 \$1,539,223
 Water debt (included) 662,500
 Total assessed val. 1916... 47,594,444
 Total tax (per \$1,000) 1915... \$20.75
 Population in 1910... 38,850
 INT. at Nat. Park Bank, New York.

FLINT UNION SCH. DIST.

4% M-S \$138,000... Mar '17-'30
 2,000... Mar 1940
 (23,000... Mar 1 '17-'39
 4% '12 M-S 5,000... Mar 1 1940
 (28,000... Mar 1 '41-'44
 4 1/2% '13 M-S 84,750... 1917-1919
 5% '15 68,000... 1917-1950
 4 1/2% '16 M-S 90,000... Mar 1 '17-'46
 BOND, DEBT Apr 1916... \$47,000
 Assess. val. (3/4 act.)... 37,166.190
 School tax (per \$1,000) 1915... \$6.18
 Population in 1914 (est.)... 45,000
 INT. at District Treasurer's office

GENESEE COUNTY.

Flint is the county seat.
Road Bonds.
 4 1/2% Mar \$400,000... Mar 1 '17-'32
 BOND, DEBT May 1916... \$400,000
 Assessed valuation 1915... 66,623,259
 Population in 1910... 64,555
 INT. payable at Flint at Genesee County Savings Bank.

GLADSTONE.

City in Delta County, Incorp. 1880. Population 1910, 4,211.
 Public Imp't. Bonds... \$20,000
 School bonds... 15,000
Electric-Light Bonds.
 6% M-N \$7,000... June 1 1917
Refunding Bonds.
 4 1/2% M-S \$35,000... May 1 1919
 BOND, DEBT Oct 1916... \$50,500
 Assess. val. 16 (act.)... 1,271,572
 Tax rate (per \$1,000) 1915... \$52.03
 INTEREST payable at the American Exchange Nat. Bank, N.Y. City.

GOGEBIC COUNTY.

Bessemer is the county seat.
Co. Bldg. Est. Bonds.
 4 1/2% '15 \$65,000...
Road Bonds.
 4 1/2% '15 \$65,000...
 4 1/2% '12 J-J \$120,000... July 1 '17-'24
 BOND, DEBT Apr 6 '15... \$150,000
 Total assess. val. 1914... 53,986,243
 State & Co. tax (per \$1,000) 13 '15... \$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.
 4 1/2% '00 J-D \$22,000... June 15 '20-'25
 4% '01 J-D 30,000... June 15 '26-'31
 4 1/2% '02 J-D 15,000... June 16 '17-'19
 4 1/2% '09 J-D 30,000... Dec 1 '21-'30
Water Bonds.
 4 1/2% '12 A-O \$58,000... Apr 1 '17-'37
 BOND, DEBT Mar 1 '16... \$247,250
 Street Imp't. bds. (incl.)... 71,050
 Special sewer bds. (incl.)... 10,300
 Assess. val. 14 (3/4 act.)... 4,878,431
 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. Commission gov't. adopted Aug. 29 1916.
Park and Playground Bonds.
 4% '11 F-A \$100,000... Feb 15 1931
Bridge Bonds.
 4% M-N \$100,000... May 1 1922
 3 1/2% M-N 50,000... May 1 1928
 4% '08 M-N 66,600... Nov 1 1926
Electric Light Bonds.
 4% M-S \$125,000... May 3 1917
Flood-Prevention Bonds.
 4 1/2% '08 M-S \$300,000... Mar 1 1933
 4 1/2% '10 M-S 200,000... Sept 1 1935
 4 1/2% '07 M-S 250,000... Sept 1 1932
 4 1/2% '12 F-A 250,000... Feb 1 1937

Refunding Water Bonds.
 4% '09 M-N \$80,000... May 1 1929
 4% '11 J-J 266,000... Oct 1 1932
 4 1/2% '13 A-O 225,000... Jan 1 1933
Water Bonds.
 3 1/2% J-J \$80,000... July 1 1923
 4% '06 F-A 75,000... Aug 15 1926
 4 1/2% '08 M-S 50,000... Mar 1 1928
 4% '09 M-N \$175,000... Nov 15 1929
 4% '11 M-S 75,000... Mar 1 1931
 4 1/2% '12 J-J 100,000... Jan 1 1933

Filtration Bonds.
 4% '11 A-O \$200,000... Oct 15 1931
 4 1/2% '12 M-N \$145,000... May 1 1932
 GEN. BD. DT. Oct 1 '16... \$3,319,000
 Assessment debt (add'l)... 317,000
 TOT. BD. DT. Oct 1 '16... \$3,319,000
 Sinking fund... 2,650,000
 Water debt (incl. above)... 1,551,000
 Assess. val. '16 (abt. act.)... 163,026,822
 City tax (per \$1,000) '15 (est.)... \$16.55
 Population in 1910... 112,571
 INTEREST at City Treas. office

GRAND RAPIDS SCHOOL DIST.

School Bonds.
 4 1/2% '08 M-S \$75,000... Sept 1 1918
 (150,000... Sept 1 '19-'20
 4% '10 M-S 40,000... Sept 1 1917
 4% '11 M-S 45,000... Sept 1 '22-'23
 4 1/2% '13 M-S 532,000... Sept 1 '17-'29
 (50,000... Sept 1 '20-'21
 4 1/2% '15 M-S 50,000... Sept 1 1923
 9,000... Sept 1 1924
 5,000... Sept 1 1925
 4 1/2% '13 M-S 75,000... Sept 1 1926
 11,000... Sept 1 1927
 BOND, DEBT Oct 1 1918... \$1,067,000
 Tot. val. '16 (abt. full val.)... 163,726,341
 School tax (per \$1,000) 1916... \$5.03
 INTEREST at office of Treasurer.

GREENLAND TWP. SCH. DIST.

This township is in Ontonagon Co. **School Bonds.**
 5% '13 Apr \$46,000... Mar 15 '17-'27
 BOND, DEBT July 1 '16... \$46,000
 Note debt... 3,000
 Assessed valuation 1915... 1,219,000
 School tax (per \$1,000) 1914... \$20.28
 Population in 1910... 2,826
 INT. at office of Bolger, Mosser & Willam, Chicago.

GREENVILLE SCH. DIST. NO. 1.

This district is in Montcalm Co.
 5% '12 Apr \$40,000... Apr 1 1927
 5% '08 Feb 8,000... \$1,500 yearly
 BOND, DEBT Oct 6 '16... \$54,500
 BOND, DEBT Oct 6 '16... \$54,500
 Assess. val. '15 (3/4 act.)... 2,800,000
 School tax rate (per M) '16... \$8.47
 Population in 1914 (est.)... 5,000
 INT. at Commercial States Saving Bank, Greenville.

GROSSE POINTE.

This village is in Wayne County **Park Bonds.**
 4% '10 Aug \$50,000... Aug 15 1940
 Water bonds... \$20,000
 Paving bonds... 60,000
 BOND, DEBT Oct 12 '16... \$130,500
 Sinking fund... 10,000
 Assessed valuation 1916... 4,905,125
 Tax rate (per \$1,000) 1916... \$11.82
 Population in 1910... 830

HAMTRAMCK.

This village is in Wayne County. **Water-Main Bonds.**
 5% '13 A-O \$40,000... Oct 1 1943
 5% '08 M-N 32,000... Nov 1 1938
 4% '10 M-N 38,000... Nov 15 1931
 5% '14 F-A 35,000... Sept 1 1944
Fire Hall Bonds.
 5% '14 F-A \$58,000... Sept 1 1944
Sewer Bonds.
 5% '08 M-N \$10,000... Nov 1 1938
 5% '06 F-A 60,000... Feb 1 1936
 BOND, DEBT Oct 6 1916... \$323,000
 Floating debt... 59,374
 Sinking fund... 24,267
 Assessed valuation 1916... 12,134,635
 Tax rate (per \$1,000) 1916... \$16.00
 Population in 1910... 3,750
 INT. on \$40,000 payable at Hamtramck State Bank; balance at People's Bank.

HAMTRAMCK SCH. DIST. NO. 8.

This district is in Wayne County
 5% '05 J-J \$12,000... 1935
 5% '07 F-A 15,000... 1922
 4 1/2% '11 F-A 35,000... Sept 1 1926
 4 1/2% '12 M-S 10,000... Oct 1 1927
 5% '13 A-O 20,000... May 1 1928
 4 1/2% '14 F-A 75,000... May 1 1929
 4 1/2% '15 F-A 75,000... Aug 15 1930
 TOTAL DEBT Oct 6 '16... \$212,000
 Assess. val. 16 (3/4 act.)... 16,041,570
 School tax (per \$1,000) 1916... \$2.87
 Population in 1915... 21,520
 INT. at Hamtramck State Bank

HARBOR SPRINGS.

This village is in Emmet County. **Water-Works Bonds.**
 5% '10 M-S \$39,000... Sept 1 '17-'20
 TOTAL DEBT Apr 1 '16... \$42,000
 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.

HASTINGS SCHOOL DISTRICT.

4 1/2% '15 M-S \$79,000... May 1 '17-'30
 4 1/2% '16 M-S 22,000... Sept 1 '17-'27
 Population in 1910... 1,928
 TOTAL DEBT Oct 5 '16... \$104,000
 Assess. val. '15 (abt. act. val.)... 3,652,750
 Population in 1916 (est.)... 51,000
 INT. payable in Detroit.

HIGHLAND PARK.

This village is in Wayne Co. Inc. in 1889. New charter adopted July 13 1912. Population 1910, 4,120.
Public-Works Site Bonds.
 4 1/2% \$25,000... Mar 2 1934
Incinerator Bonds.
 4 1/2% \$20,000... Apr 11 1934

Electric-Light Bonds.
 5% J-D \$2,000... June 15 1921
Reservoir & Filtration Pl't Bds.
 4 1/2% '16 A-O \$374,740... Oct 1936
Water-Extension Bonds.
 5% J-D \$23,000... June 15 1921
 4 1/2% Apr 12,000... Apr 15 1924
 4 1/2% Jan 8,000... Jan 20 1926
 4 1/2% June 30,000... June 1 1927
 4 1/2% '08 Sept 10,000... Sept 1928
 4% '09 Nov 23,000... Nov 1 1929
 4 1/2% '10 Nov 31,000... Nov 1 1930
 4% A-O 45,000... Oct 1 1931
 4 1/2% '12 J-J 49,500... July 15 1932
 4 1/2% '13 J-J 45,000... July 15 1933
 4 1/2% '16 A-O 70,700... Oct 1936

Water Works Constr. Bonds.

4 1/2% '14 M-S \$450,000... Mar 1 1934
Fire Department Bonds.
 4% A-O \$16,000... \$3,000 yearly
 4% '11 A-O 3,000... Oct 1 '17-'19
Paving Bonds.
 3 1/2% '10 J-J \$36,100... \$13,900 yearly
Sewer Bonds.
 5% J-J \$60,000... July 1 1928
 4 1/2% '14 M-S 116,400... Sept 15 1934
 4 1/2% '16 A-O 665,000... Apr 1 1936
 BOND, DEBT Oct 1916... \$2,140,640
 Water debt (incl.)... 1,101,240
 Floating debt... 250,000
 Sinking fund... 151,440
 Assess. val. '16 (70% act.)... 52,004,029
 City tax (per \$1,000) 1916... \$9.60
 INT. at Dime Savs. Bank, Detroit, and at Highland Park Bank.

HIGHLAND PARK SCH. DIST.

4 1/2% '12 \$18,000... Nov 1 1927
 4 1/2% '11 6,000... Dec 1 1926
 4 1/2% '09 15,000... July 15 1924
 4 1/2% '09 20,000... Sept 15 1924
 5% '05 12,000... Sept 1 1920
 5% '13 M-S 100,000... Sept 1 1928
 4 1/2% '11 45,000... Jan 3 1926
 4 1/2% '11 23,000... Sept 1 1926
 4 1/2% '13 35,000... Feb 1 1927
 4 1/2% '12 4,000... Oct 1 1917
 4 1/2% '12 25,000... Oct 15 1927
 4 1/2% '13 75,000... Sept 1 1928
 4 1/2% '13 75,000... Sept 1 1928
 3 110,000...
 90,000...
 4 1/2% '15 55,000...
 4 1/2% '15 J-D 75,000... Dec 15 1930
 4 1/2% '15 J-D 130,000... Dec 15 1930
 4 1/2% '15 J-D 70,000... Dec 15 1930
 BOND, DEBT May 1915... \$937,000
 Assessed valuation 1914... 33,000,000
 School tax (per \$1,000) 1914... \$6.00

HOLLAND.

IRON COUNTY.
Crystal Falls is the county seat.
Read Bonds.
5s '11 J-D \$150,000.....1926
5s '14 M-N 25,000.....Nov 1 1934
BOND. DEBT Oct 1916.....\$175,000
Sinking fund.....44,352
Assessed valuation 1916.....33,814,907
Tax rate (per \$1,000) 1916.....\$20.00
Population in 1910.....15,160
INT. payable at Co. Treas. office.

IRON MOUNTAIN SCH. DIST.
This district is in Dickinson Co.
5s J-J \$90,000.....July 15 '19-'26
5s M-N 24,000.....May 1 1917
BOND. DEBT Oct 6 1916.....\$114,000
Assessed valuation 1916.....5,669,952
Tax rate (per \$1,000) 1916.....\$16.31
INT. at Hanover Nat. Bk., N. Y.

IRONWOOD SCHOOL DISTRICT.
This city is in Gogebic County.
4s '09 J-D \$34,000.....June 1 1920
4 1/2s '14 J-D 21,000.....June 1 1920
5s '15 J-D 20,000.....June 15 1922
BOND. DEBT Oct 6 '16.....\$114,000
Assess. val. '15 (act.).....27,399,270
School tax (per \$1,000) 1915.....\$4.67
Population in 1915 (est.).....15,000
INT. on bonds due 1919 at Detroit
at Nat. B. of Commerce, 1920 & 1922
in Ironwood at Gogebic Nat. Bank.

ISHPEMING.
This city is in Marquette Co. Inc.
1873. Population 1910, 12,448.
Third Ward Sewer Bonds.
5s '15.....\$24,000.....Apr 5 '17-'20
Water Bonds.
5s '07 Aug \$5,000.....Oct 21 1917
Fire Bonds.
5s '11.....\$35,000.....Sept '17-'23
BOND. DEBT Oct 9 '16.....\$64,000
Assess. val. '16 (abt. act.) 14,775,836
Tax rate (per \$1,000) 1915.....\$18.41
INTEREST on others at City
Treasurer's office.

JACKSON.
This city is the county seat of Jackson
Co. Inc. 1857. Pop. '10, 31,433.
Park-Purchase Bonds.
4 1/2s '14 J-D \$22,500.....June 15 1927
Hospital Bonds.
4s '12 J-J \$4,000.....July 15 1932
4 1/2s '16 M-N 72,000.....May 1 '18-'35
Liberty Street Bridge.
4s '10 J-J \$4,500.....July 1 1930
Market Bonds.
4 1/2s '14 J-D \$21,000.....June 15 1935
Sewer Bonds.
4s '08 Oct \$50,000.....Oct 1 1926
4s '09 J-J 40,000.....Jan 2 '28-'29
4s '11 J-J 28,000.....July 15 1931
4s '12 J-J 30,000.....July 15 1933
Library Site Bonds.
3 1/2s '01 A-O \$15,000.....Oct 1 1917
Paving Bonds.
4s '07 M-S \$15,000.....Sept 3 1922
4s '07 J-J 44,000.....July 1 1925
4s '07 M-S 15,000.....Sept 15 1930
4s '12 J-J 31,000.....July 1 1932
4s '11 J-J 37,000.....July 15 1931
4 1/2s '14 J-D 28,729.....June 15 1937
Paving and Sewer Bonds.
4s '07 M-S \$15,000 Sept 3 '20-'24
4 1/2s '13 J-J 66,875 July 15 '34-'36
Refunding Bonds.
5s '08 J-J \$45,000 Jan 1 '18-'19
Water Extension Bonds.
4 1/2s '14 J-D \$16,000.....June 15 1936
4 1/2s '16 M-N 75,000.....May 1 '18-'35
BOND. DEBT Oct 5 '16.....\$879,894
Floating debt.....15,200
Sinking fund.....130,305
Assess. val. real & pers. '16 37,311,900
(Assessment about cash value)
City tax (per \$1,000) 1916.....\$9.00
Value of prop. owned by
city (appraisal of Dec. 31
1915).....2,722,318
Pop'n 1910, 31,344; '16 (est.), 45,000
INT. payable in New York City at
American Exch. Nat. Bank on these
bonds at Central State Bank, Jackson,
or at Nat. Bank of Comm., N. Y.

JACKSON UNION SCH. DIST.
Building Bonds.
4s '04.....\$25,000.....Apr 1 1921
4s '07.....75,000.....Apr 1 1936
4 1/2s '14.....26,000.....Apr 1 1922
4 1/2s '16 F-A 80,000.....Feb 1 '20-'27
96,000.....Feb 1 '28-'35
BOND. DEBT Oct 5 '16.....\$325,000
Assessed value 1915.....37,576,240
Tax rate (per \$1,000) 1915.....\$4.92
INT. at the Jackson City Bank,
People's Nat. Bank and Union Bank
in Jackson, and part at the Amer.
Exch. Nat. Bank, New York.

KALAMAZOO.
This city is in Kalamazoo Co. Inc.
Apr. 9 1884. Pop'n 1910, 39,437.
Water-Extension Bonds.
4s '11 M-S \$43,200.....Mar 1 '19-'26
4 1/2s '12 M-N 50,500.....1917-1934
4 1/2s '12 M-S 24,000.....Sept 1 '17-'22
Sanitary Improvement Bonds.
4s '11 M-S \$2,436.40c Mch 1 '22-'26
Paving Bonds.
4s '03 F-A \$72,000 Aug 1 '17-'23
Street Improvement Bonds.
4 1/2s '07 J-J \$8,250c.....July 1 1917
4s '09 A-O 19,500c.....Apr 1 '17-'19
4 1/2s '09 M-S 7,950c.....Sept 2 '17-'19
4s '10 J-J 18,800.....June 1 '17-'20
4s '11 J-D 6,000c.....June 1 '17-'19
4s '11 F-A 4,500c.....Aug 1 '17-'19
4 1/2s '12 J-J 57,000c.....July 1 '17-'22
4 1/2s '13 J-J 49,900c.....July 1 '17-'23
4 1/2s '14 J-J 35,200c.....July 1 '17-'24
4 1/2s '15.....45,000c.....July 1 '17-'25
4 1/2s '16 J-J 60,000c.....July 1 '17-'26
4 1/2s '16.....4,000c.....
Sanitary Sewer Bonds.
4 1/2s '12 J-D 5,000c.....June 15 1917
4 1/2s '13 J-J 10,000c.....July 1 '17-'18
4 1/2s '14 J-J 20,000c.....July 1 '17-'21
4s '11 J-J 7,563.60 Mar 1 '22-'26
4 1/2s '15.....25,000c.....July 1 1920
4 1/2s '16 J-J 25,000c.....July 1 '17-'21

Gull Street Bridge Bonds.
4s '11 M-S \$25,000c Mar 1 '22-'26
Mill Street Bridge Bonds.
4 1/2s '12 M-S \$14,000c May 15 '17-'30
Portage Creek Bridge Bonds.
4 1/2s '14 J-J \$5,000c July 1 '17-'24
Fire-Station Bonds.
4s '07 J-J \$70,000c Jan 1 '17-'26
4 1/2s '09 M-S 10,500c Sept 2 '17-'23
Police-Station Bonds.
4 1/2s '12 M-S \$31,500c May 15 '17-'34
Lighting Bonds.
4s '04 M-S \$16,000c Aug 15 '17-'24
4 1/2s '12 M-N \$28,000c May 15 '17-'34

City Improvement Bonds.
4 1/2s '07 J-J \$7,000c.....July 1 1917
4 1/2s '08 A-O 3,000c.....Oct 1 '17-'18
4s '09 A-O 6,000c.....Apr 1 '17-'19
4 1/2s '09 M-S 4,500c.....Sept 2 '17-'19
4s '10 J-J 3,000c.....July 1 '17-'19
4s '11 J-D 6,000c.....June 1 '17-'21
4s '11 F-A 1,000c.....Aug 1 1917
4 1/2s '12 J-J 45,000c.....July 1 '17-'22
4 1/2s '13 J-J 30,800c.....July 1 '17-'23
4 1/2s '14 J-J 21,600c.....July 1 '17-'24
4 1/2s '15.....42,000c.....July 1 '16-'25
4 1/2s '16 J-J 35,000c.....July 1 '17-'26
4 1/2s '16.....4,000c.....Sept 1 '17-'26

Hospital Bonds.
4 1/2s '12 M-N \$5,000c May 15 '17-'24
GEN. BONDS Oct 1 '16. \$'62,426
Assessment debt.....377,781
Sinking fund.....67,844
Assess. val. '16 (abt. act.) 47,664,200
City tax (per \$1,000) 1916.....\$6.00
INT. on issues of 1907 in Chicago.

KALAMAZOO SCH. DIST. NO. 1.
4 1/2s '06 A-O \$30,000.....Apr 1 1918
5s.....5,000.....1917
4 1/2s '11 J-J 60,000.....July 15 '18-'21
4 1/2s '12 F-A 280,000c.....1917-1922
(See V. 94, p. 79, for maturity)
4 1/2s '14 J-J \$5,000c.....1919-1923
20,000c.....1924
BOND. DEBT Oct 1 1916.....\$450,000
Assess. val. '15 (abt. act.) 48,995,845
School tax (per \$1,000) 1915.....\$5.22
Population in 1914 (est.).....47,000
INTEREST payable at local banks
and at Bankers' Nat. Bank, Chicago.

KENT COUNTY.
County seat is Grand Rapids.
Road Bonds.
4 1/2s '09 J-J \$200,000.....June 20 1932
4 1/2s '13 J-D 77,000c.....June 20 1933
4 1/2s '13.....100,000c.....Oct 1 1933
4 1/2s '14 J-D 100,000c.....May 15 1934
4 1/2s '15 J-J 70,000c.....Jan 1 1935
(Subj. to call upon demand of Sinking
Fund Commission.)
TOTAL DEBT Apr 1 '16 \$547,000
Assessed valuation 1915 213,758,092
State & Co. tax (per \$1,000) 1915 \$5.27
Population in 1910.....169,145
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 F-A 7,000c.....Aug 1920
TOTAL DEBT Oct 21 '16 \$57,000
Assessed valuation 1916 \$3,090,100
Tax rate (per \$1,000) 1916 \$6.87
Population in 1910.....2,738
INT. at Ulrich Sav. Bk., Mt. Clemens

LANSING. J. G. Reutter, Mayor.
Lansing, the capital of Michigan, is
in Ingham Co.
High-School Remodeling.
4s '09 Jan \$50,000.....June 1 '19-'23
Paving Bonds.
4 1/2s '10 Sept \$7,200.....1917-1920
4 1/2s '12 Sept 2,000.....1917
4 1/2s '12 Sept 3,000.....Sept 1 1917
4 1/2s '12 Sept 1,600.....Sept 1 1917
5s '13 July 6,665.....1917-1918
5s '14 M-S 2,000.....Sept 2 1917
5,600.....Sept 2 '18-'19
8,000.....1917-1918
3,000.....Sept 2 '17-'18
5s '14 M-S 1,600.....Sept 2 1919
1,700.....July 2 1917
3,200.....July 2 '17-'18
s '14.....11,700.....June 1 '17-'19
5s '15 ann 9,200.....May 1 '17-'20
5s '15 Sept 2,800.....Sept 1 '17-'18
3,000.....Sept 1 '19-'20
5s '15.....2,600.....1917-1918
2,800.....1919-1920
5s '15.....3,000.....1917-1918
1,100.....1920
Public-Market Impt. Bonds.
5s '15 ann \$5,000c.....May 1 1921
High-School Remodeling.
4s '09 Jan \$50,000.....June 1 '19-'23
Electric-Light Bonds.
5s '03 J-D \$10,000.....Dec 1 '18-'23
(\$20,000 every 5 years.)
Water-Works Bonds.
4s '00 J-J \$25,000.....July 1 1920
Sewer Bonds.
5s '14 M-N \$15,000c.....May 15 '17-'19
s '13.....12,000c.....Sept 1 '17-'18
Bridge Bonds.
4 1/2s '09 M-S \$8,000c.....July 1 1917
BOND. DEBT Apr 30 '16 \$306,300
Assess. val. '15 (act.).....38,004,125
Tax rate per \$1,000 July.....\$10.15
1915.....Dec.....11.64
Population in 1910.....31,224
INT. payable at City Treasurer's
office, Chase Nat. and Citizens
Central Nat. Bks., New York.

LAPER.
This city is in Lapeer County.
Refunding Bonds.
5s '13 M-S \$35,000c Sept '18-'28 & '33
Water Bonds.
4s J-D \$20,000c.....1918
TOTAL DEBT Oct 9 1916.....\$55,000
Sinking funds.....14,500
Assess. val. (3/4 act.) 1916 1,930,000
Total tax (per \$1,000) 1916.....\$29.49
Population in 1910.....3,916
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).
4 1/2s '12 M-S \$13,000.....Mar 1 '32-'44
Elec.-Light (Opt. Mar. 2 '11 & '16)
5s M-S \$3,000c.....Mar 1921
5s F-A 7,000c.....Feb '17-'23
City-Hall Bonds.
4s M-S \$13,500c.....Sept '20-'33
Bridge Bonds.
4s M-S \$4,000c.....Sept '17-'20
BOND. DEBT Oct 6 '16.....\$37,500
Floating debt.....2,000
Assessed valuation 1916.....1,004,825
Total tax (per \$1,000) 1916.....\$11.60
Population in 1910.....1,761
INT. on the city-hall bonds and
paving bonds is payable at First Nat.
Bank, Detroit; on the \$7,000 5s at
the Nat. Bank of Commerce, Detroit;
and on the bridge bonds at City State
Bank, Lowell.

LOWELL SCHOOL DISTRICT.
4 1/2s '15.....\$50,000.....1917-1940
BOND. DEBT Oct 1916.....\$50,000
Assessed valuation 1915.....1,500,000
School tax (per \$1,000) 1915.....\$6.58

LUCY COUNTY.
Newberry is county seat.
Road Bonds.
4 1/2s '14 Feb \$100,000.....Feb 1 1929
BONDED DEBT Oct 1916 \$100,000
Floating debt.....10,000
Assessed valuation 1916.....5,340,835
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 \$35,200.....July '17-'34
s Apr 48,000.....1917-1940
Sewer Bonds.
5s '14 ann \$33,300.....1917-1919
Paving Bonds.
5s '14 June \$12,500.....1917-1919
Refunding Water Bonds.
s Oct \$10,000.....Oct '29-'30
City Improvement Bonds.
4 1/2s '13 M-S \$50,000.....1918-1942
Water Bonds.
4s Oct \$60,000c.....1917-1928
5s '15.....4,000.....\$1,000 yearly
Street Bonds (Due \$2,000 yearly).
4s May \$17,000c.....May 1917-'26
Water bonds.....\$70,000
General bonds.....161,000
Spec. impt. bonds.....124,513
TOT. BD. DT. May 1916.....\$331,196
Assessed valuation 1915.....4,436,805
Total tax rate (per \$1,000) '15 \$34.73
INT. payable at City Treas. office.

MACKINAC COUNTY.
St. Ignace is the county seat.
Road Bonds.
5s '14 J-J \$100,000c Jan 1 '25-'34
s.....75,000c.....
BONDED DEBT Oct 1916 \$175,000
Floating debt.....33,053
Sinking funds.....3,380
Assessed valuation 1916.....6,100,000
Population in 1910.....9,249
INT. at First Nat. Bk., St. Ignace

MANISTEE.
This city is the county seat of
Manistee County. Incorp. in 1869
Paving Bonds.
4s '06 J-D \$58,000c June 15 '28-'33
4s '02-04 60,000c.....May 1 '17-'22
4 1/2s '08 M-N 16,200c.....June 1 '24-'26
4 1/2s '10 J-J 1,000c.....July 1 1917
4 1/2s '12 A-O 2,500c.....Oct 1 1917
Park Bonds.
4s '05 F-A \$50,000c Aug 1 '23-'27
4 1/2s '10 M-N 50,000c.....May 1 '34-'38
BOND. DEBT Oct 6 '16.....\$237,200
Assess. val. '16 (4 act.).....6,057,375
Tax rate (per \$1,000) 1915.....\$30.76
Population in 1910.....12,381
* For litigation affecting this issue
see V. 95, p. 310.
BOND. DEBT on part of the paving
4s payable in Chicago at Chicago
Nat. Bank; on all other bonds in
Manistee at First Nat. Bank.

MANISTIQUE.
This city is in Schoolcraft Co. Inc.
Feb. 7 1901. Popula'n 1910, 4,722.
Water-Works Impt. Bonds.
4 1/2s '14 M-S \$35,000c.....Sept 1 '17-'34
Water-Works & Sewer Bonds.
5s M-S \$80,000c.....Mar 1917-'32
BOND. DEBT Dec 1915.....\$120,000
Assess. val. 1915 (2-3 act.) 2,402,671
Total tax (per \$1,000) 1915.....\$41.00
City tax (per \$1,000) 1915.....17.10
INT. at National Bank of Com-
merce, Detroit.

MANISTIQUE SCHOOL DIST.
Building Bonds.
4 1/2s '16 A-O \$125,000.....Apr 1 '17-'31
(For maturity see V. 102, p. 1739.)
BOND. DEBT May 1916.....\$125,000
Assessed value 1914.....2,677,372
True value (est.).....5,000,000
INT. at City Treas. office or
Nat. City Bank, N. Y.

MARQUETTE.
This city is in Marquette Co. Inc.
1871. Commission government
adopted Nov. 29 1913. Population
1910, 11,503.
Refunding Bonds.
4 1/2s '11 J-J \$10,000c.....July 1 1921
Refunding City-Hall Bonds.
4 1/2s '13 F-A \$30,000c.....Aug 15 '17-'22
Refund. Sch. Dist. No. 1 Bonds.
4s '12 M-N \$30,000.....May 1 1922
Refunding Water Bonds.
3 1/2s '01 J-J \$25,000c.....July 1 1926
Water Works.
4s '01 M-S \$25,000c.....Mar 1 1921
4 1/2s '11 M-N 65,000c.....Nov 1 1936
Electric Lightings.
4 1/2s '11 M-S 10,000c.....Sept 1 1917

BOND. DEBT Oct 7 '16.....\$195,000
Assess. val. '16 (actual).....10,732,831
City tax (per \$1,000) 1916.....\$13.21
INT. payable at Treasurer's office.

MARQUETTE SCHOOL DIST.
Building and Equipment Bonds
4 1/2s '15 J-J \$150,000c.....July 1 '29-'35
BOND. DEBT Oct 1915.....\$170,000
Assessed value-Real estate 7,823,465
ation 1915. (Personal).....2,913,570
INT. at First Nat. Bk., Marquette

MARSHALL.
This city is in Calhoun Co. Inc.
Mar. 7 1859. Popula'n 1910, 4,236.
Paving Bonds.
4 1/2s '13 M-S \$30,000.....1933
4 1/2s '14 M-N 25,000.....Nov 1 '19-'43
4 1/2s '14 M-S 8,000c.....Sept 15 '19-'26
Water Bonds.
4s M-N \$15,000c.....Nov 1 1917
Electric-Light & Water Bonds.
4s M-N \$4,800c.....1917-1920
Sewer Bonds.
3 1/2s M-N \$25,000c.....May 1 1919
4 1/2s '13 M-N 12,000.....1933
4 1/2s '15 M-S 13,000.....Mar 15 '19-'32
BOND. DEBT Oct 1916.....\$113,000
Water & light bonds (add'l).....25,000
Assessed valuation 1916.....3,193,775
Tax rate (per \$1,000) 1916.....\$10.00
INTEREST on water 4s payable
at Fourth Nat. Bank, N. Y.; on other
bonds at Hanover Nat. Bank, N. Y.

MASON COUNTY.
Ludington is the county seat.
Road Bonds.
4 1/2s '11 F-A \$50,500c \$7,000 yly Feb 1
TOTAL DEBT Apr 15 '16 \$50,500
Assess. val. '16 (equalized) 13,553,357
State & Co. tax (per \$1,000) '15.....\$5.68
Population in 1910.....21,832
INT. payable at Co. Treas. office.

MENOMINEE.
This city is in Menominee Co. Inc.
1883. Population 1910, 10,507.
Water Plant Purchase Bonds.
5s '16 A-O \$285,000.....Apr 1 '17-'46
(See V. 101, p. 2090, for maturity.)
Refunding Bonds.
4 1/2s '15 A-O \$47,500.....Apr 1 '19-'28
Street Improvement Bonds.
4 1/2s '09 J-J \$10,000c.....July 1 '17-'18
TOTAL DEBT Oct 13 '16.....\$347,500
Sinking fund.....5,071
Assess. val. '16 (3-5 act.) 9,074,409
Total tax (per \$1,000) 1915.....\$38.20
INT. payable at Hanover Nat.
Bk., N. Y., except on street bonds,
which is payable at City Treas. office.

MENOMINEE SCHOOL DIST.
\$25,000c.....Apr 1 '17-'21
4 1/2s '16 A-O 30,000c.....Apr 1 '22-'26
28,000c.....Apr 1 '27-'30
82,000c.....Apr 1 1931
TOTAL DEBT Apr 1 1916 \$185,000
Assessed valuation 1915.....5,934,869
School tax (per \$1,000).....\$12.15
Population (est.) 1916.....12,000
INT. payable in New York.

MONROE.
This city is in Monroe County.
Municipal Light Plant Bonds.
5s '16 Jan 1 \$60,000.....Jan 1 '18-'32
Bridge Bonds.
4 1/2s '16 J-J \$60,000.....July 1 '24-'35
(For maturity see V. 102, p. 2099.)
BONDED DEBT.....(?)
Population in 1910.....6,893
INT. at the City Treasurer's office.

MONROE COUNTY.
The county seat is Monroe.
Road Bonds (Subject to call).
5 1/2s '16 Mar \$135,000.....1-10th yly
BOND. DEBT May 1 '16.....\$150,000
Assessed (Real).....\$37,489,730
val. 1915 (Personal).....4,900,077
(Assessment about 75% actual.)
State & Co. tax (per \$1,000) '15.....\$4.88
Population in 1910.....32,917

MONROE SCHOOL DISTRICT.
This district is in Monroe County.
4s '10 Mch \$30,000c.....Mch 1 '17-'25
4s '11 Mar 40,000c.....Last pay 1926
BOND. DEBT Oct 1916.....\$79,000
Assessed val. '15 (act.).....9,487,925
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.
4 1/2s '12 A-O \$46,000.....1917-1939
Engine-House Bonds.
4 1/2s '08 J-D \$3,000c.....Aug 1 1917
Public Improvement Bonds.
4s A-O \$55,000c.....1917-1933
Repaving Bonds.
4s A-O \$8,000c.....
BOND. DEBT Oct 7 '16.....\$168,000
Assessment debt (add'l).....25,255
Sinking fund.....10,000
Assess. val. '16 (3/4 act.) 10,883,000
City tax (per \$1,000) 1916.....\$6.20
Total tax (per \$1,000) 1916.....\$14.30
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
Old Detroit Nat. Bank, Detroit.

MUSKOGON.
This city is in Muskegon Co. Inc.
in 1870. Population 10,000.
Continent Fund Bonds.
5s '15.....\$5,000c.....Jan 15 '17-'23
Highway Bonds.
5s '15.....\$30,000c.....Jan 15 '17-'22
Refunding Bonds.
4 1/2s '10 J-J \$10,000c.....July 1 1930
4 1/2s '16 J-J 10,000c.....July 1 1926

Int. and Sink. Fund Bonds.
 4 1/2% J-J \$10,000.00 Jan 2 1926
Public Park Bonds.
 5% 93 J-J \$100,000.00 July 1 1926
Refunding Sewer Bonds.
 4 1/2% J-J \$5,000.00 Jan 2 1934
Wharf Bonds.
 4% J-J \$100,000.00 Jan 1 1926
Water-Works Bonds.
 5% '90 J-J \$90,000.00 July 1 '17-'25
 4 1/2% '11 J-J 295,440.01 Jan 1 '17-'24
Street-Improvement Bonds.
 4% J-J \$70,000.00 July 1 '17-'23
Special Refunding.
 4% Jan \$35,000.00 June 1 1921
Refunding Water Bonds.
 4% J-J \$35,000.00 July 1 '25-'26
 4% J-J 10,000.00 July 1 1929
 4% J-J 5,000.00 Jan 1 1935
 4 1/2% '07 J-J 15,000.00 July 1 1927
 4% '07 J-J 10,000.00 Jan 1 1927
 4 1/2% '00 J-J 9,000.00 July 1 1929
 BOND. DEBT Apr 1 1916 \$804,991
 Special Impt. debt (add'l) 800,000
 Sinking fund 40,000
 Ass'd val. '15 (abt. act.) 22,239,880
 Total tax (per \$1,000) 1915 15.11
 Population in 1910 24,062
 INT. on ref. 4 1/2% of 1910 in Chicago at Harris Tr. & Sav. Bk.; other int. in N. Y. at First Nat. Bank.

MUSEGON SCHOOL DIST.
Building Bonds.
 5% July \$75,000.00 1912
 4 1/2% F-A 50,000.00 1916
 4 1/2% '12 M-N 30,000.00 1921-1926
 4 1/2% '13 J-J 20,000.00 1927-1928
 4 1/2% '14 J-J 90,000.00 July 1 '18-'29
Funding Bonds.
 5% '12 M-S \$22,000.00 Sept 1 1920
Refunding Bonds.
 4 1/2% '13 F-A \$15,000.00 1918-1920
 BOND. DEBT Apr 1 '16 \$502,000
 Floating debt 5,000
 Assessed val. (abt. act.) 22,237,880
 School tax (per \$1,000) 1915 \$6.13
 *Of the bonds outstanding \$125,000 are payable to the public schools at maturity and are carried in endowment funds for the schools.
 INT. on 4 1/2% of 1912 at Harris Tr. & Sav. Bank, Chicago; on 5% funding and 4 1/2% building bonds of 1913 at Hackley Nat. Bank, Muskegon; on 4 1/2% refunding at First Nat. Bank, Chicago; on 5% due 1922 and 1926 (these are held by district as endowment for Library and Manual Training School) is payable in Muskegon.

NEGAUNEE SCHOOL DIST.
 This district is in Marquette Co.
High-School-Building Bonds.
 5% '07 J-D \$12,500.00 1917-1922
 BOND. DEBT Oct 10 '16 \$42,500
 Assessed valuation 1916 16,643,235
 School tax (per \$1,000) 1915 \$3.50
 INT. at First National Bk., Nezaunee.

NILES.
 This city is in Berrien Co. Inc. Apr. 1859. Pop'n 1910, 5,156.
Sewer Bonds.
 4 1/2% '11 M-S \$22,000.00 Mar 1 '27-'37
 5% '14 M-S 2,280.00 June 1 '17-'19
Water Bonds.
 5% '04 J-D \$22,000.00 \$4,000 yrly. Improvement Bonds.
 5% '97 F-A \$26,000.00 Feb 13 1923
 4 1/2% '02 A-O 33,000.00
 (\$2,000 yearly beginning 1915.)
 4 1/2% 10,000.00 Oct 24 '17-'21
Water & Light Refdg. Bonds.
 4 1/2% '10 J-D \$1,000.00 1917-1920
 4 1/2% '11 J-D 4,000.00 Aug 1 '17-'22
Electric Light Bonds.
 5% '95 J-D \$28,000.00 \$2,000 yrly. Park (Factory Bonus) Bonds.
 5% '13 J-D \$25,000.00 1924-1927
 GEN. BD. DT. Oct 1915 \$180,000
 Assessed debt 21,577
 Assessed valuation 1915 4,516,255
 INTEREST on electric-light and improvement 5% bonds payable in Niles; on improvement 4 1/2% at Hanover Nat. Bank, N. Y.; on sewer bonds at office of N. W. Halsey & Co., Chicago.

NILES SCHOOL DISTRICT.
 4 1/2% '10 J-J \$16,000.00 July 1 '17-'24
 30,000.00 July 1 1925
 4 1/2% '11 A-O 35,000.00 April 1926
 BOND. DEBT Oct 5 1916 \$81,000
 Assessed val. (3-5 act.) 15,452,525
 School tax (per \$1,000) 1916 \$1.10
 Population in 1913 (est.) 6,500
 INT. at Peoples State Bk., Detroit

NORWAY SCHOOL DISTRICT.
 This district is in Dickinson Co.
 5% '13 M-S \$56,000.00 Mar 1 '17-'28
 Bonds of 1905 82,000
 BOND. DEBT Oct 10 '16 78,000
 Assessed valuation 1915 2,691,359
 School tax (per \$1,000) 1915 \$15.82
 INT. payable at Nat. Bank of Commerce, Detroit.

OAKLAND COUNTY.
 Pontiac is the county seat.
Road Bonds.
 4 1/2% '13 M-S \$20,000.00 Mar 15 '17-'25
 BONDED DEBT (?)
 Population in 1910 49,576

OGDEN TOWNSHIP.
 This township (P. O. Adrian) is in Lenawee County.
 Road bonds of 1915 330,000
 TOT. RD. DT. Oct 16 \$386,400
 Assessed val. 1916 3,073,530
 Tax rate (per \$1,000) 1915 \$10.00
 Population in 1910 1,698

ONTONAGON COUNTY.
 Ontonagon is the county seat.
Road Bonds.
 5% '16 J-D \$195,000.00 1917-1931
 BONDED DEBT (?)
 Population in 1910 8,850

OTTAWA COUNTY.
 Grand Haven is the county seat.
Road Bonds.
 4 1/2% '12 M-N \$100,000.00 May 15 1932
 4 1/2% '13 M-N 50,000.00 May 15 1933
 4 1/2% '14 F-A 275,000.00 May 15 1934
 4 1/2% '15 F-A 150,000.00 Feb 1 1935
 BOND. DEBT Apr 1 1916 \$660,000
 Sinking funds 10,000
 Assess. val. '15 (Real) 36,594,289
 (85% act.) Personal 9,250,885
 Population in 1910 45,301
 INT. at John Nuveen & Co., Chic.

OWOSSO.
 This city is in Shiawassee Co. Inc. 1859. Pop'n. 1910, 9,639. Commission government adopted Nov. 1913.
General Fund Bonds.
 4% '03 M-S \$15,000.00 Mar 2 1918
 4% '05 A-O 15,000.00 Oct 2 1917
Armory Bonds.
 5% '14 M-S \$3,500.00 Sept 15 1919
Refunding.
 4% '01 J-J \$10,000.00 Jan 2 1921
 4% '14 M-S 5,000.00
Refunding Bridge.
 4 1/2% '10 J-D \$3,000.00 June 30 1925
 5% '11 J-D 3,000.00 June 30 1929
 5% '13 J-D 3,000.00 June 30 1923
Refunding Armory Site.
 5% '09 A-O \$15,000.00 Oct 1 1924
Refunding Paving.
 4% '02 M-N \$3,000.00 May 1 1917
 4% '03 M-N 3,000.00 May 1 1918
 4 1/2% '12 M-N 4,500.00 Nov 1 1919
 5% '11 J-D 2,000.00 May 1 1917
Refunding Park.
 5% '12 M-N \$40,000.00 Nov 1 1931
Water-Works Bonds.
 4% '00 J-J \$40,000.00 July 7 1920
 5% '00 F-A 15,000.00 May 31 1920
 5% '04 J-J 20,000.00 July 1 1924
Refunding Water Bonds.
 4 1/2% '10 F-A \$20,000.00 Aug 1 1925
Paving Bonds.
 5% '09 M-S \$15,000.00 Sept 15 1929
 4 1/2% '12 M-N 4,000.00 Nov 1 '17-'20
 BOND. DEBT May 1 '16 \$240,500
 Water debt (incl.) 95,000
 Floating debt 20,838
 Sinking funds 9,911
 Assess. val. '16 (80% act.) 8,679,481
 Total tax (per \$1,000) 1916 \$21.02

PAW PAW.
 This village is in Van Buren Co.
Refunding Bonds.
 5% '07 Aug \$18,000.00 Aug 15 '17-'22
 15,000.00 Aug 15 '23-'27
Electric-Light Bonds.
 5% '07 M-S \$30,000.00 Sept 1 '28-'33
Water Bonds (opt. beg. Sept. 1 '22)
 5% '07 M-S \$20,000.00 Sept 1 '34-'37
 BOND. DEBT May 10 '16 \$79,000
 Assessed valuation 1915 1,115,000
 City tax (per \$1,000) 1915 \$12.50
 Population in 1910 1,643
 INT. at First Nat. Bk., Paw Paw.

PETOSKEY.
 This city is in Emmet Co. Inc. Mar. 8 1895. Commission government adopted Feb. 14 1916 (see V. 102, p. 724). Pop'n 1910, 4,778.
Refunding Improvement Bds.
 4.1% '10 J-D \$8,000.00 June 1 1930
 City Hall (opt. beg. Aug 1 1920).
 4% '07 F-A \$20,000.00 Aug 1 1930
Refunding Water Bonds.
 4% '08 M-S \$16,000.00 Mar 21 1918
 4% '02 Oct 15,000.00 Oct 1 1922
 (Subject to call after Oct. 1 1912.)
 4.1% '10 J-D \$12,000.00 June 1 1930
Electric-Light Bonds.
 4% '08 J-J \$16,000.00 July 1 1928
 (Optional 1918.)
 4 1/2% '01 J-J 10,000.00 Jan 1 1931
 (Optional 1921.)
Paving Bonds.
 5% '14 Aug \$6,050.00 Aug 1 '17-'18
Park Bonds (opt. beg. Dec. 1 '21)
 4% '01 Dec 5,000.00 Dec 1 1931
Water Bonds (opt. beg. June 1 '14)
 4% '04 June \$22,000.00 June 1 1924
Refunding Bridge Bonds.
 4.1% '11 J-D \$9,000.00 June 1931
 BOND. DEBT Apr 1916 \$133,000
 Water debt (included) 65,000
 Sinking funds 1,200
 Assessed valuation 1915 3,000,000
 (Assess. about 2-3 to 3 actual value)
 Total tax (per \$1,000) 1915 \$23.00
 INT. payable at City Treas. office and at First Nat. Bank, Detroit.

PETOSKEY SCHOOL DISTRICT.
 4 1/2% '12 F-A \$80,000.00 Aug 1 '17-'27
 BOND. DEBT Apr 1916 \$80,000
 Assessed valuation 1915 5,227,030
 School tax (per \$1,000) '15 \$7.90
 Population in 1915 (est.) 5,000
 INT. at Detroit Trust Co.

PONTIAC.
 This city is in Oakland Co. Incor. in 1861. Commission government approved Jan. 30 1911.
Fire-Department Bonds.
 5% '07 S-A \$1,000.00 May 15 1917
 5% '09 J-J 3,000.00 Jan 1 '17-'19
Impt. & Refunding Bonds.
 4 1/2% '11 J-D \$895,000.00 June 1 '17-'35
Paving Bonds (Assessment).
 5 1/2% '13 \$22,500.00 Aug 1 '17-'19
 5% '14 M-N 9,000.00 May 1 1917
 5% '14 F-A 15,000.00 Aug 1 '17-'19
 5% '14 F-A 4,000.00 May 1 '17-'20
Armory Bonds.
 5% '10 M-N \$6,000.00 May 1 '20-'25
Sewer and Paving Bonds.
 4% '15 \$40,000.00
Water Bonds.
 4 1/2% '10 J-S \$82,000.00 Jan 1 '19-'39
 4 1/2% '07 M-S 5,000.00 Mar 1 1917
 4% '07 J-J 50,000.00 Jan 2 1917
 4% '03 J-J 5,500.00 July 1 '17-'29
 5% '13 M-N 5,000.00 Nov 1 1919
 (\$30,000.00 Nov 1 '20-'34)
Garbage-Reduction Plant.
 5% '14 \$7,500.00 Mar 1 1919
Paving Bonds.
 5% '04 J-D \$8,000.00 June 1 '17-'18

Sewer Bonds.
 5% '07 M-S \$1,000.00 Sept 25 1917
 GEN. BD. DT. May 15 '15 \$352,500
 Assessment debt (add'l) 105,000
 Assess. val. (3% act.) 17,148,000
 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.
 4 1/2% '10 J-J \$80,000.00 July 1 '18-'25
 4 1/2% '12 A-O 15,000.00 Apr 1 1926
 160,000.00 Apr 1 1927
 4 1/2% '13 M-S 35,000.00 Mar 1 1928
 4 1/2% '15 M-N 15,000.00 May 1 1917
 4 1/2% '16 M-S 150,000.00 Sept 1 1931
 BOND. DEBT Oct 7 '16 \$465,000
 Floating debt 20,000
 Assess. val. '16 (abt. act.) 18,567,000
 (Assessment about full value.)
 School tax (per \$1,000) 1915 \$6.99
 Population in 1915 (est.) 18,000
 INT. payable at First N. Bk., N. Y.

PORTAGE TOWNSHIP.
 This township is in Houghton Co.
Road Bonds.
 5% '12 M-S \$25,000.00 Sept 5 1932
School Bonds.
 4 1/2% M-S \$30,000.00 Sept 1 1929
 5% A-O 50,000.00 1925
 Road debt 225,000
 School debt 100,000
 TOT. BD. DT. Oct 6 '16 125,000
 Sinking funds 5,000
 Assessed valuation 1916 9,245,500
 Tax rate (per \$1,000) 1916 \$2.00
 Population in 1910 8,559
 INT. at Houghton Nat. Bank.

PORT HURON.
 City of Port Huron is in St. Clair County. Incor. in 1857. Commission government adopted Nov. 5 '10.
Refunding Bonds.
 5% '92 \$15,000.00 Jan 1 1917
 4% '97 25,000.00 Jan 1 1922
 4% '99 35,000.00 Jan 1 1927
 3% '99 9,000.00 July 1 1919
 4% '01 25,000.00 July 1 1921
 4% '02 21,000.00 July 1 1922
 4 1/2% '11 35,000.00 July 1 1921
 4 1/2% '14 14,000.00 July 1 1924
 4 1/2% '14 14,000.00 Aug 1 1924
Public Improvement Bonds.
 5% '08 \$600.00 July 1 1917
 4 1/2% '13 6,000.00 May 1 '17-'18
Repaving Bonds.
 4% '02 \$31,000.00 July 1 1922
 5% '03 41,000.00 July 1 1922
 4% '04 43,000.00 July 1 1928
 4 1/2% '04 53,000.00 Jan 1 1929
 5% '05 19,000.00 July 1 1925
 5% '06 13,000.00 Jan 1 1926
 5% '08 20,500.00 July 1 1918

Sewer Bonds.
 5% '03 \$11,000.00 July 1 1923
Park Bonds.
 3 1/2% '00 9,000.00 Jan 1 1920
 3 1/2% '01 10,000.00 Jan 1 1921
 4 1/2% '15 7,000.00 Jan 1 '17-'23
General Road Bonds.
 4% '02 \$12,000.00 July 1 1922
Bridge Bonds.
 4% '98 \$25,000.00 Jan 2 1923
 4 1/2% '13 60,000.00 Jan 1 '17-'28
Canal Bonds.
 4% '02 \$100,000.00 Jan 1 1932
School Bonds.
 5% '03 \$15,000.00 July 1 1923
 4 1/2% '08 45,000.00 Jan 1 1918
 4 1/2% '16 J-J 100,000.00 Jan 1 '17-'36
 TOT. BD. DT. Oct 1 '16 \$764,382
 Special assess. debt (incl.) 21,852
 Sinking funds 13,517
 Ass'd val. (80% act.) 16,137,888.685
 Tax rate (per \$1,000) 1916 \$16.90
 Population in 1910 18,863
 INT. largely payable at Hanover Nat. Bank, N. Y. Bonds coupon in form.

REDFORD TOWNSHIP.
 This township is in Wayne County
 4 1/2% '10 \$-a \$88,000.00 Mar 1 '17-'20
 30,000.00 Mar 1 '21-'30
 BOND. DEBT Nov 6 1915 \$40,000
 Assess. val. (15.95% act.) 2,564,000
 Tax rate (per \$1,000) 1915 \$11.12
 Population in 1910 2,176
 INT. at Redford Bank.

RED JACKET.
 This village (P. O. Calumet) is in Houghton Co. Inc. 1875; re-inc. '87.
Street Paving & Imprvt. Bonds.
 4 1/2% J-J \$93,600.00 July 1 '17-'25
 BOND. DEBT Apr 1 1916 \$14,000
 Assess. val. '15 (3-5 act.) 2,926,056
 Tax rate (per \$1,000) 1915 \$7.50
 Population in 1910 4,211
 INT. at First Nat. Bk., Calumet.

RIVEE ROUGE.
 Village is in Wayne Co. Inc. 1899
 Population in 1910 4,163
Municipal Building Bonds.
 5% '15 J-D \$45,000.00 Dec 1 1945
Boiler & Pump Unit Bonds.
 5% '15 J-D \$5,000.00 Dec 1 1945
Sewer Bonds.
 4 1/2% '06 A-O \$135,000.00 Oct 15 1936
 TOT. DEBT Oct 7 1916 \$386,105
 Sinking funds 18,003
 Assess. val. (30% act.) '16 \$3,600,640
 Total tax (per \$1,000) 1916 \$20.00

SAGINAW. Geo. C. Warren, Comp. Incor. in 1857. New charter May 24 1905, with amendments June 27 1907. Cities of Saginaw and East Saginaw, in county of Saginaw, were consolidated in 1890, forming the present city. Commission government adopted Nov. 15 1913.
Auditorium Bonds.
 4% '08 M-N \$2,000.00 May 1 '17-'18
 4% '08 F-A 8,000.00 Aug 10 '17-'24
 4% '08 J-D 13,000.00 Dec 10 '17-'20
Sidewalk Bonds—Eastern Dist.
 4% '07 J-D \$2,000.00 June 1 1917
 4% '07 M-S 1,000.00 Sept 15 1917

SEWER Bds.—Eastern Tax District.
 4% '07 J-D \$2,000.00 June 1 1917
 4% '07 M-S 1,000.00 Sept 15 1917
 4% '07 A-O 4,000.00 Oct 15 1917
 4% '07 J-J 3,000.00 Jan 2 1917
 4% '07 A-O 3,250.00 Oct 1 1917
 4% '07 J-D 2,500.00 Dec 1 1917
 4% '08 F-A 4,000.00 Aug 1 '17-'18
 4% '08 J-D 4,000.00 Dec 1 '17-'18
 4% '08 J-J 7,500.00 June 1 '17-'19
 4% '08 A-O 4,000.00 Aug 1 '17-'18
 4% '08 A-O 3,000.00 Oct 15 '17-'19
 4% '09 A-O 1,500.00 Oct 15 '17-'19
 4% '09 J-D 3,000.00 Dec 1 '17-'19
 4% '10 M-S 6,000.00 Sept 1 '17-'20
 4 1/2% '12 F-A 21,000.00 Aug 1 '17-'32
 4% '13 F-A 7,000.00 Aug 1 '17-'23
 4% '14 J-J 4,000.00 July 25 '17-'24
 4% '15 J-J 9,000.00 July 1 '17-'25
 4% '16 M-S 25,000.00 Sept 15 '17-'26

4% '07 J-D 2,000.00 Dec 10 1917
 4% '08 J-J 4,000.00 July 2 '17-'18
 4% '10 F-A 4,000.00 Aug 1 '17-'20
 4% '10 J-D 2,000.00 Dec 1 '17-'20
 4% '13 J-J 5,000.00 July 1 '17-'20
 4% '15 12,000.00 May 1 '17-'20
Sewers—Eastern Tax District.
 4% '07 J-D \$300.00 June 15 1917
 4% '08 F-A 4,000.00 Aug 25 '17-'18
 4% '09 J-J 1,500.00 July 26 '17-'19
 4% '10 J-J 2,000.00 July 1 '17-'20
 4% '11 J-D 2,500.00 June 1 '17-'21
 4% '11 M-S 4,000.00 Sept 1 '17-'21
 4% '12 J-J 6,000.00 Jan 10 '17-'22
 4% '12 J-J 15,000.00 July '17-'22
 4% '13 J-J 14,000.00 July 1 '17-'23
 4% '14 J-J 4,000.00 July 1 '17-'24
 4% '15 F-A 4,500.00 Aug 1 '17-'25

Market Bds.—Eastern Tax Dist.
 3 1/2% '05 A-O \$6,000.00 Oct 10 '17-'19
Street Impt.—Eastern Tax Dist.
 4% '07 J-J \$250.00 Jan 2 1917
 4% '07 M-S 200.00 Mar 1 1917
 4% '07 A-O 4,000.00 Oct 15 1917
 4% '07 F-A 5,200.00 Aug 19 1917
 4% '07 A-O 1,500.00 July 25 1917
 4% '07 J-J 1,500.00 July 25 1917
 4% '08 A-O 2,400.00 Oct 15 '17-'18
 4% '08 M-N 4,000.00 May 1 '17-'18
 4% '08 J-D 4,000.00 June 1 '17-'18
 4% '08 J-J 5,000.00 July 15 '17-'18
 4% '08 F-A 5,000.00 Aug 1 '17-'18
 4% '08 A-O 7,000.00 Oct 15 '17-'18
 4% '08 J-D 3,000.00 Dec 1 '17-'18
 4% '09 F-A 12,000.00 Aug 15 '17-'19
 4% '09 A-O 3,000.00 Dec 15 '17-'19
 4% '09 J-D 20,000.00 July 15 '17-'20
 4% '10 M-S 12,000.00 Sept 1 '17-'20
 4% '11 F-A 3,750.00 Feb 15 '17-'21
 4% '11 F-A 35,000.00 Aug 1 '17-'21
 4% '11 A-O 17,500.00 Oct 1 '17-'21
 4% '11 J-D 3,500.00 Dec 1 '17-'21
 4% '12 F-A 27,000.00 Aug 1 '17-'22
 4% '13 F-A 57,000.00 July 1 '17-'23
 4% '14 J-J 24,000.00 July 1 '17-'24
 4% '15 J-J 117,000.00 July 1 '17-'25

Bridge Bonds.
 4% '98 A-O \$60,000.00 Apr 1 '18-'23
 4 1/2% '03 A-O 149,500.00 Oct 1 1923
 4% '04 A-O 71,000.00 Sept 1 1924
 3 1/2% '05 M-S 40,000.00 Oct 25 1920
 3 1/2% '05 J-D 25,000.00 Sept 25 1925
 4% '06 F-A 16,000.00 Aug 15 1926
 4% '07 J-D 10,000.00 June 15 '17-'21
 2,500.00 June 15 1922
 4% '07 J-D 4,000.00 July 20 '17-'19
 4% '16 J-J 45,000.00 July 1 '17-'19

Special Sewer—Eastern Dist.
 4% '98 J-D \$15,000.00 July 1 1915
 3 1/2% '99 J-D 8,000.00 July 1 1919
Water Ref. Eastern District.
 4% '16 M-N \$20,000.00 May 1 '17-'18
Sidewalk Ref. Eastern District.
 4% '15 J-J \$24,000.00 July 1 '17-'22

Sewers—Western Tax District.
 4% '07 J-D \$1,000.00 June 15 1917
 4% '07 M-S 2,000.00 Sept 15 1917
 4% '07 A-O 2,000.00 Oct 15 1917
 4% '08 A-S 4,000.00 Mar 1 '17-'18
 4% '08 F-A 5,000.00 Aug 1 '17-'18
 4% '08 J-J 3,000.00 July 23 '17-'19
 4% '10 J-J 800.00 Jan 2 '17-'20
 4% '10 A-O 4,000.00 Apr 1 '17-'20
 4% '10 J-J 2,000.00 July 1 '17-'20
 4% '11 F-A 10,000.

SAGINAW (Continued).
Park-Improvement Bonds.
 4s '08 M-S \$18,000 Sept 15 '17-'22
 12,000 Sept 15 '23-'28

Armory Bonds.
 4s '09 M-S \$3,000 Mar 1 '17-'19

Water Bds.—Eastern Tax Dist.
 4s M-N \$25,000 May 1 1920
 3 1/4s '02 M-N 15,000 May 1 1920
 3 1/4s '01 A-O 50,000 May 1 '21-'24
 3 1/4s '02 M-N 50,000 May 1 1922
 3 1/4s '03 A-O 10,000 May 1 1923
 4s '05 M-N 60,000 May 1 1925

INTEREST at City Treasurer's office or at the official bank in N. Y.

TAX EXEMPT.—Under Title 24, Sec. 26, of Charter of City of Saginaw, which went into effect May 24 1905, all bonds of this city are exempt from all taxes—State, county & city.

Sept. 30 '16. J'n 30 '15.
 TOT. D.T., &c. \$ 8,532.50
 Bonded debt. 1,881,500 1,905,900
 Sinking funds. 172,532 118,647

Net debt. 1,708,968 1,787,253
 Water debt (included above) 376,900 394,300
 Assess. bonds issued for sewers and street imp. are in above-mentioned figures of bond. debt. On Sept. 30 '16 they amounted to \$772,000.

CITY PROPERTY.—The total value of corporate property is \$5,000,000, including the city water-works valued at \$1,200,000.

ASSESSED VALUATION.—The total assess. val. (actual value) in 1916 was \$47,078,894, of which \$32,562,775 was real and \$14,516,119 personal. Tax rate (per \$1,000) in 1916 was \$14.94 in the Eastern Dist. and \$16.93 in the Western Dist.

POPULATION.—In 1910, 50,510; in 1904, 46,610; in 1900, 42,345; in 1890, 46,322; in 1880, 29,541.

ST. CLAIR.
 This city is in St. Clair Co. Inc. 1858. Population 1910, 2,633.

Water Bonds.
 4 1/2s M-N \$26,000 May 25 1928

Sidewalk Bonds.
 4 1/4s P-A \$2,000 Aug 1 1919
 4 1/4s A-O \$2,000 Oct 1 1919

Emergency Bonds.
 4 1/2s A-O \$5,000 Oct 1 1921

General Fund Bonds.
 4 1/4s A-O \$5,000 Oct 1 1922
 5s M-N 5,000 Nov 17 1923

Refunding Bonds.
 4 1/2s J-J \$3,000 Jan 1 1920
 Refunding Electric-Light Bds.
 4 1/2s P-A \$3,000 Aug 1 1921
 4 1/2s J-J 4,000 Jan 1 '22-'23
 5s J-J 3,000 Jan 15 1924

Paving Bonds.
 4 1/2s J-J \$27,500 July 1 '22-'23
 BOND. DEBT Apr 1915. \$963,000
 Assess. val. (3/4 act.) 1914. 1,548,865
 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, 3,164.

Electric-Light Plant.
 5s '05 J-J \$21,000 July 15 '17-'23

Water Refunding Bonds.
 5s '14 A-O \$14,000 Oct 1 '17-'23
 25,000 Oct 1 '24-'28

GEN. BONDS Oct 1914.—\$70,000
 Assessment bonds. 16,846
 Ass'd val. '14 (85% act.) 2,043,160
 City tax (per \$1,000) 1914. \$16.00

INTEREST on light bonds payable at the Third National Bank, New York; on water refunding bonds at office of City Treasurer.

ST. JOSEPH.
 This city is in Berrien Co. Inc. 1892. Population 1910, 5,936.

Public Park Bonds.
 4 1/4s '13 J-J \$50,000 Jan 2 '32-'41

Highway and Bridge Bonds.
 4 1/4s '08 J-J \$25,000 July 1 1938

Bridge Bonds.
 4 1/4s M-N \$330,000 Nov 1 1928
 4 1/4s M-N 20,000 Sept 27 1927
 TOTAL DEBT Oct 1916. \$311,000
 Sinking fund. 12,000
 Assessed valuation 1916. 6,610,830
 Tax rate (per \$1,000) 1916. \$20.00
 INT. at Amer. Tr. & Sav. Bank, Chicago.

ST. JOSEPH SCHOOL DISTRICT
 School Building Bonds.
 4 1/2s '15 \$100,000 Sept 1 '20-'30
 (Various amounts due in each year.)
 BOND. DEBT Oct 1916. \$100,000
 Assessed valuation 1915. 6,643,975
 School tax (per \$1,000) '14. \$5.10

SALINE.
 This village is in Washtenaw Co.
Water-Works Bonds.
 4 1/2s '13 P-A \$30,000 Feb 1 '18-'37

Sewer bonds.—\$3,315
 BOND. DEBT Oct 1916. \$33,315
 Sinking funds. 900
 Assessed valuation 1916. 599,500
 Tax rate (per \$1,000) 1916. \$12.50
 Population in 1910. 816
 INT. payable in Saline.

SANILAC COUNTY.
Court-House Bonds.
 5s '15 M-N \$72,000 May 1 '17-'25
 TOTAL DEBT Oct 1916. \$72,000
 Assessed valuation 1916. 39,000,000
 (Assessment about 97% actual val.)
 Population in 1910. 33,930
 INTEREST payable in Detroit.

SAUGATUCK TOWNSHIP.
 This township (P. O. Douglas) is in Allegan County.
Pike Construction Bonds.
 5s '15 July \$34,000 Jan 1 '17-'33

BOND. DEBT May 1916.—\$36,000
 Assessed valuation. 1,900,000
 Population in 1910. 2,040

SAULT STE. MARIE.
 This city is in Chippewa County. Inc. 1887. Population 1910, 12,615.

General Street & Sewer Bonds.
 5s '07 P-A \$30,000 Aug 1 1917
 4s '02 J-J 35,000 July 1 1932
 4s '02 J-J 40,000 July 1 1932
 5s '12 14,000 Aug 1 1917
 5s '13 15,330 Aug 1 1918

Bridge Bonds.
 4 1/2s '00 July \$73,000 July 1 1920

Building Bonds.
 4s '08 M-S \$15,000 Sept 1 1928

Water Bonds.
 4s '01 J-J \$120,000 July 1 1921
 4s '02 J-J 125,000 July 1 1932

Refunding Bonds.
 5s '07 A-O \$30,000 Apr 1 1917
 5s '07 M-S 18,000 Sept 1 1917
 4 1/2s '11 20,000 July 1 1931
 4 1/2s '08 M-S 40,000 Sept 15 1928
 4 1/2s '09 J-J 36,000 July 1 '17-'28
 5s '13 M-N 30,000 Nov 1 1933

BOND. DEBT May 1916.—\$659,330
 Assess. val. (2-3 act.) 1915. 8,329,760
 Total tax (per \$1,000) 1915. \$33.51
 Population in 1910. 12,615
 INT. at Chase Nat. Bk., N. Y.

SAULT STE. MARIE SCH. DIST.
 This district is in Chippewa Co.
 4 1/2s \$150,000
 BOND. DEBT Oct 6 1916 \$150,000
 Assessed valuation 1916. 12,000,000
 (Assessment about 75% actual.)
 Population (est.) 13,000
 INT. payable at Detroit.

SCHOOLCRAFT & TORCH LAKE
TWPS. SCH. DIST. NO. 1.
 This district (P. O. Lake Linden) is in Houghton County.
High School Bonds.
 4 1/2s '15 Mar \$100,000 1920-1929
 TOTAL DEBT Oct 1916. \$100,000
 Assessed valuation 1916. 6,000,000
 (Assessment about 1/2 actual value.)
 INT. at First Nat. Bk., Lake Linden.

SEREWAING TOWNSHIP.
 This township is in Huron County.
Road Bonds (Tax-exempt).
 4 1/2s '12 J-J \$62,000 Jan 1 '17-'30
 TOTAL DEBT Oct 1916 \$62,000
 Ass'd val. 1915 (98% act.) 3,207,770
 Tax rate (per \$1,000) 1916. \$11.25
 Population in 1910. 2,753
 INT. at Security Tr. Co., Detroit

STAMBAUGH SCHOOL DIST.
 This district is in Iron County.
 5s '10 J-J \$36,000 Jan 2 '17-'34
 BOND. DEBT Apr 21 '16. \$36,000
 Sinking funds. 2,000
 Ass'd val. 1915 (85% act.) 11,800,000
 School tax (per \$1,000) 1916. \$6.22
 Population in 1914 (est.) 5,000
 INT. at Northern Tr. Co., Chicago.

STURGIS.
 This city is in St. Joseph County. Inc. May 31 1895. Pop'n 10, 3,635.

Electric-Light Bonds.
 4 1/2s '10 P-A \$80,000 Feb 1 '23-'32
 4s '10 P-A 5,000 Feb 1 1917
 40,000 Feb 1 '18-'22

Sewer Bonds.
 4 1/2s M-S \$40,000 Mar 1 '17-'26
 5s '14 2,040 Oct 1 '17-'19
 5s 3,000

Street-Paving Bonds.
 6s '14 \$21,500 Oct 1 '17-'19
 5s 30,000

Water-Works Bond.
 4 1/2s '10 P-A \$10,000 Feb 1 1934
 40,000 Feb 1 '36 & '38

Water Refunding Bonds.
 4 1/2s '09 A-O \$30,000 1917-1931
Public Improvement Bonds.
 4 1/2s '09 A-O \$6,000 1932-1934
 9,000

BOND. DEBT June 21 '16.—\$324,400
 Assess. val. (2-5 act.) 15. 4,374,185
 Tax rate (per \$1,000) 1915. \$18.00
 INT. at Union Tr. Co., Detroit; Citizens' State Bank and National Bank of Sturgis, and N. W. Halsey & Co., Chicago.

TRAVERSE CITY.
 This city is the county seat of Grand Traverse Co. Inc. in 1895. Commission government adopted Mar. 10 1913. Pop'n 1910, 12,115.

Light-Plant-Purchase Bonds.
 4 1/2s '12 J-J \$135,000 June 1 1932

Park Bonds.
 4 1/2s '12 A-O \$5,000 Apr 1 1932

Refunding Bonds.
 4s J-J \$7,000 Jan 1 1923

Street Bonds.
 4 1/2s \$26,000 1929

School Bonds.
 4 1/2s '13 M-N \$10,000 Oct 1 1925
 5s '13 M-N 30,000 Oct 1 1925

Bridge Bonds.
 4 1/2s 36,000 Aug 1 1928

Water Bonds.
 4 1/2s '09 Sept \$35,000 Apr 1 1929
 4s M-N 25,000 Nov 1 1930
 (Subject to call Sept. 1 1920.)
 4 1/2s J-J \$20,000 1924
 4 1/2s 12,000 1928

BOND. DEBT Apr 4 '16.—\$326,000
 Paving notes. 4,733
 Sinking funds. 42,907
 Assess. val. 1915 (abt. act.) 7,080,77
 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 \$200,000 Mar 1 '17-'18
 4s '13 M-S 500,000 Mar 1 '19-'23
 4s '14 J-J 500,000 Jan 1 '24-'28
 4s '15 J-J 300,000 Jan 1 2030

County Bonds.
 3 1/4s '10 M-N \$1,106,000 May 1 1925
 TOTAL DEBT Apr 1916. \$2,709,000
 Sinking fund Oct 28 1915. 133,339
 Assess. val. (3/4 act.) 15. 635,918,315
 State & Co. tax (per \$1,000) '15. \$5.84
 Population in 1910. 531,591
 INTEREST at County Treas. office.

WEXFORD COUNTY.
 Cadillac is the county seat.
Court-House Bonds.
 4s '11 Apr \$25,000 Apr 1 '17-'21
 TOTAL DEBT May 1 1916. \$25,000
 Assess. val. '15 (3/4 act.) 10,717,468
 State & Co. tax (per \$1,000) '15 \$17.60
 Population in 1910. 20,769
 INT. at Cadillac State Bank, Cadillac.

WINSTON TOWNSHIP.
 This township (P. O. Pigeon) is in Huron Co. Pop'n 1910, 2,698.

Highway Bonds.
 4 1/2s '12 \$8,000 1917-1937
 (Part due each year.)

BOND. DEBT Oct 1916.—\$47,000
 Floating debt. 4,500
 Assessed valuation 1915. 2,800,000
 INT. at Security Tr. Co., Detroit

WYANDOTTE.
 This city is in Wayne County. Incorp. 1867. Commission government adopted March 2 1911

Paving Bonds.
 5 1/2s '07 J-J \$24,000 July 1 1937
 's '14 26,000 Part yearly

Refunding Water Bonds.
 4s '04 M-S \$19,000 Sept 1 1934
 4s '09 M-S 10,000 Sept 1 1929
 4 1/2s '11 M-S 5,000 Sept 1 '17-'21

Electric-Light Bonds.
 4 1/2s '07 M-S \$20,000 Sept 1 1937

Refunding Improvement Bds.
 4 1/2s '11 M-S \$5,000 Sept 1 '17-'21

Sewer Bonds.
 4 1/2s '04 J-J \$100,000 June 1 1934
 4 1/2s '11 J-J 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
 4 1/2s '06 P-A 24,247.66 Feb 1 1938
 4 1/2s '10 A-O 25,000 Oct 1 1940
 TOTAL DEBT Oct 6 '16. \$402,245
 Assessed valuation 1916. 7,231,500
 Tax rate (per \$1,000) 1916. \$11.50
 Population in 1910. 8,287
 INT. at Wyandotte Savings Bank.

WYANDOTTE SCHOOL DIST.
Building Bonds.
 5s J'n \$12,000 June 1 1921
 4s Apr 50,000 Apr 1 1935
 4 1/2s '14 A-O 3,000 Part yearly

BOND. DEBT Oct 6 1916.—\$65,000
 Sinking funds. 10,000
 Assessed valuation 1916. 7,231,500
 School tax (per \$1,000) 1915. \$5.60

INTEREST payable at Wyandotte at First Commercial & Sav. Bank.

YPSILANTI.
 A city in Washtenaw County. Incorp. in 1858. Pop'n 1910, 6,230.

Water Works Bonds.
 4s '89 J-J \$69,000 July 1 1919
 4s '89 M-N 40,000 Nov 1 1919

Paving Bonds.
 4s '15 \$750 Aug 4 1917
 4s '14 7,000 \$2,000 y/y
 4 1/2s '15 13,000 2,000 y/y
 4 1/2s '15 7,500 2,500 y/y
 4 1/2s '15 1,000 0.19-1920
 4 1/2s '15 8,000 1918-1925

Bridge Bonds.
 4s Sept \$8,000 Sept 1 '17-'20
 4s May 24,000 \$3,000 yearly

Sewer Bonds.
 4s '14 \$1,000 June 2 1918

Park Bonds.
 5s '14 \$1,500 \$500 y/y

BOND. DEBT Apr 1 1916.—\$291,200
 First mortgage bonds for purchase of gas plant. 130,000
 Assessed valuation 1915. 5,320,790
 Tax rate (per \$1,000) 1915. \$22.95
 INT. at City Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding minor civil divisions of the State of Michigan which are not represented among the foregoing detailed returns. We add the population from the U. S. Census of 1910.

	Bonded	Floating	Assessed	Tax per	Popu-
	debt.	debt.	valuation:	\$1,000.	lation.
Adrian School District	\$42,000	None	\$10,423,947	6.19	1,204
Algonac (V), St. Clair County	31,800	5,500	\$439,710	\$15.00	2,040
Alpena (C), Alpena County	250,000	51,277	\$8,174,200	\$13.00	12,700
Antwerp Sch. Dist. No. 8	25,000	None	\$774,200	\$2.00	1,071
Baraga (V), Baraga County	27,000	2,000	\$292,414	\$17.50	1,071
Baraga Sch. Dist., Baraga Co.	32,000	None	\$1,041,325	—	—
Boyer City, Charlevoix Co.	97,126	11,034	\$3,131,922	\$32.00	5,218
Bronson, Branch County	39,000	—	\$485,000	\$12.50	1,020
Buena Vista Twp., Saginaw Co.	40,000	—	\$2,959,665	—	3,737
Cadillac (C), Wexford Co.	138,734	None	\$5,091,935	\$31.32	8,375
Calumet Twp. S. D. No. 1	80,000	None	\$25,390,719	\$6.75	—
Cato Twp. S. D. No. 3, Mont-	—	—	\$25,000	—	—
calm County	—	—	\$662,775	15.59	2,000
Charlevoix (C), Charlevoix Co.	163,789	4,515	\$23,849,945	\$7.00	2,420
Charlotte (C), Eaton County	68,000	None	\$3,000,000	\$24.00	4,886
Charlotte School District	31,000	None	\$3,400,000	\$8.00	—
Corunna (C), Shiawassee Co.	68,000	None	\$712,500	\$30.00	1,384
Dayton Twp., Newaygo Co.	250,000	—	—	—	2,415
Dearborn School District	\$33,000	—	—	—	—
Deererville, Sanilac Co.	33,800	1,200	\$566,700	—	628
Durand (V), Shiawassee Co.	54,750	None	\$1,091,855	\$14.00	2,315
East Tawas (C), Iosco Co.	35,000	5,600	\$328,335	\$18.00	1,452
Eaton Rapids (C), Eaton Co.	58,000	None	1,800,000	—	2,094
Escanaba School District	76,000	None	—	—	10,77
Excelsiorville (V), Bay County	25,000	None	\$1,040,388	\$10.00	1,477
Fairgrove Twp., Tuscola Co.	25,000	None	\$1,750,000	—	2,034
Fair Haven Twp., Huron Co.	\$35,000	—	—	—	1,082
Frankenmuth Twp., Saginaw Co.	70,000	None	\$2,943,230	\$9.42	2,014
Garfield Twp., Newaygo Co.	48,000	—	—	—	1,410
Gaylord (V), Otsego Co.	27,000	—	\$1,417,037	\$7.35	1,338
Grand Haven School District	39,000	400	\$4,990,120	\$6.35	—
Grand Ledge (C), Eaton Co.	55,000	700	\$2,269,615	\$24.45	2,893
Grafton County	\$40,000	—	—	—	28,820
Greenville (C), Montcalm Co.	64,000	—	\$1,537,916	\$3.93	4,045
Grosse Pointe Park, Wayne	—	—	—	—	280
County	—	—	\$259,024	—	—
Grosse Pointe S. D. No. 1	—	—	\$25,000	—	—
Grosse Pointe Twp. S. D. No. 3	—	—	\$25,000	—	—
Hancock (C), Houghton Co.	175,000	None	\$3,244,433	\$15.50	8,981
Holy School District No. 6	30,000	None	\$823,500	—	1,244
Hudson (C), Lenawee County	50,000	None	\$2,204,867	\$19.19	2,178
Hudson Twp., Lenawee Co.	\$25,000	—	—	—	1,244
Ithaca (V), Gratiot County	96,300	—	\$1,317,936	\$17.50	1,876
Laketown Twp., Allegan Co.	36,000	None	\$1,194,501	\$11.20	1,055
L'Anse Twp., Lenawee Co.	245,000	—	\$2,272,650	—	1,318
Menominee County	50,000	—	\$20,368,989	\$8.00	25,648
Midland (C), Midland Co.	62,000	2,000	\$1,870,550	\$27.50	2,527
Midland School District	36,000	—	\$1,800,000	—	—
Millan (V), Washtenaw Co.	49,000	None	\$780,000	—	1,355
Mt. Pleasant (C), Isabella Co.	49,000	6,585	\$2,724,950	—	3,972
Munising, Alger Co.	91,000	None	\$1,430,135	—	2,962
Munising Twp. Sch. District	25,000	None	\$1,377,000	\$4.00	—
Muskegon Heights (C), Muske-	—	—	—	—	1,690
gon County	82,500	None	\$3,697,695	\$19.42	1,690
Oakwood (V), Wayne County	79,000	None	\$3,327,725	\$10.00	751
Onaway (C) and Allis (Twp).	—	—	—	—	—
Frac Sch Dist No 2	34,000	None	\$1,500,000	\$11.50	—
Ontonagon Twp. Sch. Dist.	40,000	18,000	\$982,885	\$2.00	1,964

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES

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State of Wisconsin.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 20 1836)..... July 3d 1836
 Admitted as a State (Act Aug. 6 1846)..... May 29th 1848
 Total area of State (square miles)..... 56,040
 State Capital..... Madison
 Governor (term exp. 1st Mon. Jan. 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 purposes in 1861-63, has all been paid or else converted into certificates of indebtedness, which are held by the various trust funds. The amounts due the several funds in Sept. 1916 were as follows:

Certificates of indebtedness, School Fund.....	\$1,563,700
" " Normal School Fund.....	515,700
" " University Fund.....	111,000
" " Agricultural College Fund.....	60,600
Total.....	\$2,251,000

ASSESSED VALUATION.—The total assessed valuation of the state as determined by the State Board of Assessment, and the tax rate for State purposes, have been as follows for the years named below:

Year.	Real Estate.	Personal Property.	Total Valuation.	State Tax Rate (per M).	Taxes Raised.
1816	2,319,280,345	607,516,875	3,426,797,220	.01317	4,579,758
1915	2,702,982,005	596,749,403	3,299,731,408	.01332	4,430,736
1914	2,592,983,150	590,006,004	3,172,989,154	.01387	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	677,271,561	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	1,519,335,352	439,364,618	1,958,700,000	.5977	1,167,035
1901	1,186,340,139	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, whereas former boards did not so construe the Act.

The 1915 Legislature passed an Act (Chapter 407, Laws 1915) providing for the re-assessment of railroad companies so as to include certain docks and elevators omitted from prior valuations and for the distribution of the taxes collected from such docks and elevators to the cities, towns and villages in which they are located.

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---30,946

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. 638. Pop. 1910, 7,196. Street Bonds. 4 1/2% \$27,000 (\$1,000 yrly. to 1920 & \$3,000 thereafter.) Sewer Bonds. 4s '02 A-O \$5,000. Oct 1 1917-'21 4s '03 A-O 6,000. Oct 1 1917-'22 City-Hall Bonds (\$1,000 yrly.) 4s '99 M-S \$2,000. Sept 15 '17-'21 Sewer Disposal Plant Bonds. 4 1/2% '11 J-J \$50,000. July 15 '21-'30 Water-Works Bonds. 5s '14 \$100,000 (\$5,000 pay'ble yrly beg. Feb. 10 '19.) High-School Bldg. Bonds. 5s '16 J-D \$26,000 (\$2,000 yearly beginning June 1 1922) School Bonds. 4s '12 \$12,000 \$3,000 yrly TOT. BD. DT. July 1 1916. \$228,310 Sinking fund Sept. 1916. 5,000 Assessed valuation 1916. 1,640,558 Total tax rate (per \$1,000) 1915. \$28.30 (INT. at First Nat. Bank, Antigo.)

APLETON.

This city is the county seat of Outagamie Co. Inc. in 1857. Commission gov't adopted Feb. 7 1913. Bonds are tax-exempt. Pop. 1910, 16,773. Int. at City Treas. office. High School Bonds. 4s '04 F-A \$40,000. Feb 1 '17-'24 Public Bldgs. & Street Bonds. 3 1/2% A-O \$10,000. Apr 1 1918 Water-Works Impt. Bonds. 4 1/2% '12 F-A \$209,000. Feb 1 1917-'32 4 1/2% '15 M-S 75,000. 1933 & 1934 Water-Works-Purchase Bonds. 4 1/2% '12 J-J \$215,000. 1917-'32 BOND. DEBT Mar 31 '16. \$569,000 Water debt (included) 519,000 Assessed val. 1916 (est.). 18,500,000 Real value (est.) 1914. 20,000,000 Tax rate (per \$1,000) 1915. \$21.10

ASHLAND.

County seat of Ashland County. Inc. Feb. 25 1887. Commission government adopted Feb. 18 1913. V. 98, p. 664. Pop'n 1910, 11,594. Judgment Bonds. 5s '98 J-J \$110,900. Jan 1 1918 Refunding Bonds. 4 1/2% '09 J-J \$75,000. July 1 '17-'29 4 1/2% '12 J-J 97,000. July 1 1932 (Subject to call beg. July 1 1922.) BOND. DEBT Sept 23 '16. \$277,903 Floating debt. 5,000 Sinking fund. 1,045 Assess. val. 1916 (est.) 7,167,354 Total tax rate (per \$1,000) 1915. \$27.00 (INT. on \$110,900 issue at Chase Nat. Bank, N. Y.; on \$80,000 issue, Cont. & Comm. Tr. & Sav. Bank, Chic.; others at Cont. & Comm. Nat. Bank, Chicago.)

ASHLAND COUNTY.

County seat is Ashland. Refunding Bonds. 5s \$6,250. 1921 Highway Bonds. 4s \$32,500. 1923 Court-House Bonds. 5s \$15,000. Apr 1 '17-'19 100,000. Apr 1 '20-'22 28,000. 1930 BOND. DEBT Sept 23 '16. \$181,750 Floating debt. 39,603 Assess. val. '15 (abt. act.) 18,240,671 State & Co. tax (per \$1,000) '15. \$8.40 Population in 1910 (Census). 21,965 (INT. at Cont. & Comm. Trust & Sav. Bank, Chicago.)

BAEABOO.

This city is in Sauk Co. Inc. 1882. School Bonds. 4s '08 J-J \$51,000. July 1 '17-'26 Water-Works-Purchase Bonds. 4s '04 July \$81,000. July 1 '17-'24 Sewer Bonds. 4 1/2% '15 Jan \$8,000. July 1 '17-'20 BOND. DEBT July 1916. \$120,000 Sinking funds. 11,000 Ass'd val. '15 (abt. act.) 4,568,505 Total tax (per \$1,000) 1915. \$19.63 Population in 1910 (Census). 6,324 (INT. at City Treasurer's office.)

BAYFIELD COUNTY.

Washington is the county seat. Ref. RR. Aid Bonds. 5s '15 A-O \$45,000. Oct 1 '17-'25 BOND. DEBT Oct 1915. \$50,000 Assess. val. '15 (abt. act.) 13,379,972 State & Co. tax (per \$1,000) '15. \$8.32 Population in 1910 (Census). 15,987 (INT. at Cont. & Comm. Tr. & Sav. Bank, Chicago.)

BEAVER DAM.

This city is in Dodge County. Inc. Mar. 18 1856. Pop'n 1910, 6,758. School bonds. \$10,500 Sewer district bonds. 12,000 Water Works Bonds. 4 1/2% '14 J-J \$35,000. Jan 2 '17-'24 BOND. DEBT Sept 1916. \$155,500 Floating debt Mar 25 '16. 13,500 Assess. val. 1915. 4,868,245 Total tax rate (per \$1,000) '15 \$19.20 (INT. at office of City Treasurer.)

BELOIT.

This city is in Rock County. 5s '15 J-D \$45,600. 1917-1935 Street Paving Bonds. 5s '16 J-D \$42,000 (Due \$3,000 yrly. first 9 yrs. and \$2,500 yrly. following 6 years.) Park Bonds. 4 1/2% '16 F-A \$30,000. Aug 15 '17-'36 Public Grounds. 4 1/2% '16 F-A \$25,000. Aug 15 '26-'36 BOND. DEBT Aug 1916 \$193,500 Assessed valuation 1915. 14,114,302 Act. val. real & per. (est.) 16,160,000 Tax rate (per \$1,000) '15. \$17.00 Population in 1910. 15,125

BELOIT CITY SCHOOL DIST.

4 1/2% '07 Feb \$50,000. Feb 1 1922 BOND. DEBT Apr 27 '16. \$0,000 Assess. val. '15 (abt. act.) 1,570,262 School tax rate (per \$1,000) '15. \$7.20 Population in 1915 (est.). 18,000 (INT. at First Tr. & Sav. Bk., Chi.)

BELOIT UN. SCH. DIS. NO. 2.

Building Bonds. 5s '12 F-A \$20,960. Feb 1 '17-'24 113,300. Feb 1 '17-'22 5s '14 F-A 14,000. Feb 1 1923 BOND. DEBT Mar. 1915. \$39,330

CHIPPEWA FALLS.

This city is the county seat of Chippewa Co. Inc. 1870. Population 1910, 8,893. Ref. Bonds (Red. beg. July 15 '09.) 4s '09 J-J \$74,000. July 15 1919 BOND. DEBT Sept 1916. \$74,000 Assess. val. '16 (abt. act.) 6,221,583 Total tax (per \$1,000) 1916. \$22.50 INTEREST payable at Lumbermen's Nat. Bank, Chippewa Falls.

COLUMBUS.

This city is in Columbia Co. Inc. 1874. City bonds are taxable. Water Bonds (Serial)— 3 1/2% Jan \$20,000. 1932 School Bonds. 5s Jan \$38,000. 1917-1930 Electric Light Bonds (Serial)— 4 1/2% J-J \$10,000. 1931 4 1/2% J-J 20,000. 1926 & 1927 Paving Bonds (Serial)— 4 1/2% J-J \$8,000. 1917 & 1920 4 1/2% '15 7,000. Jan 1 1919 BOND. DEBT Sept 22 '16 \$103,500 Sinking funds Sept 1 '16. 5,417 Assess. val. '16 (abt. act.) 2,733,421 City tax rate (per \$1,000) '16. \$18.50 Population in 1910. 2,523 (INT. payable at City Treas. office.)

CUDAHAY.

This city is in Milwaukee County. Inc. as city of fourth class in 1906. Sewer bonds. \$76,000 BOND. DEBT Sept 22 '16 \$76,000 Floating debt. 21,450 Assess. val. '16 (abt. act.) 4,796,156 Tax rate (per \$1,000) '15. \$19.28 Population in 1910. 3,691 (INT. at Cudahay State Bank.)

DANCY DRAINAGE DISTRICT.

A district in Marathon, Portage and Wood counties. 6s '07 & '10. \$134,000. Part yearly 35,000. Part yearly BOND. DEBT Sept 1916. \$169,500

DE PERE.

This city is in Brown Co. Incorp. Mar. 18 1883. Pop'n 1910, 4,477. Water-Works Bds. (Tax-exempt). 4s '05 F-A \$15,300. Feb 1 '17-'23 4s '05 M-S 29,000. Feb 1 '17-'24 5s '07 Jan 3,600. Jan 15 '17-'27 Sewer Bonds. 5s Jan \$3,750. Nov 15 '17-'33 Paving Bonds (City's portion). 5s '13 Jan \$2,800. Jan 15 '17-'30 Bridge-Repair Bonds. 5s '15 Mar \$13,500. Mar 15 '17-'25 BOND. DEBT Sept 25 '16. \$86,200 Water debt (included) 45,900 Assessed val. (East Side) 1,999,235 10 '16 (West side) 1,783,000 Total tax rate (per East Side \$18.00 \$1,000) 1915. (West Side 19.00) (INT. at De Pere Nat. Bank, First Nat. Bank, Chicago, and State Bank of De Pere.)

DOUGLAS COUNTY.

Superior is the county seat. Asylum Bonds. 4s '06 J-J \$50,000. July 1 '17-'26 4 1/2% J-J 45,000. July 1 '17-'28 4 1/2% '09 J-J 22,250. Jan 2 '17-'29 Road Bonds. 5s '15 J-D \$87,500. June 1 '17-'25 BOND. DEBT Oct 1916. \$184,750 Assess. val. 1915. 43,262,092 State & Co. tax (per \$1,000) '15. \$9.00 Population in 1910 (Census). 47,422 (INT. at office of County Treasurer.)

EAST MILWAUKEE.

This village is in Milwaukee Co. Inc. Aug. 21 1900. Pop'n 10,707. General Fund Bonds. 5s '15 J-J \$33,250. 1917-1935 BOND. DEBT Apr 29 '16. \$105,000 Assessed valuation 1915. 4,592,090 Total tax rate (per \$1,000) '15 \$15.47

EAST MILWAUKEE S. D. NO. 4.

Funding Bonds. 5s '15 F-A \$55,715. 1917-1929 BOND. DEBT Aug 1915. \$125,100 Assessed valuation 1914. \$3,672,347

EAU CLAIRE.

Eau Claire is in Eau Claire County. Charter of incorporation approved Mar. 2 1872. Commission government adopted Feb. 15 1910. Population 1910, 18,310. Refunding. 5s '07 J-J \$35,000. Jan 1 1917 4s '07 J-J 25,000. Jan 1 1927 4 1/2% '08 J-J 21,000. Jan 1 1928

Bridges.

4s J-J \$10,000. Jan 1 1919 4s J-J 25,000. Jan 1 1925 4 1/2% J-J 72,500. 1933 Water Bonds. 4s '16 J-J \$52,000. Jan 1 1927 4s '16 J-J 15,000. Jan 1 '17-'26 City-Hall Bonds. 4s \$50,000. Jan 1 1935 Auditorium Bonds. 4s '16 J-J \$85,000. Jan 1 '18-'36 GEN. BONDS Sept 22 '16. \$393,500 Sinking fund. 98,595 Assess. val. 1916. 11,876,854 Actual value 1914. 13,506,746 Total tax (per \$1,000) 1915. \$26.50

INT. at Eau Claire Nat. Bank, Eau Claire or at City Treas. office; on other bonds at City Treas. office, Citizens Cent. Nat. Bank, 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. 3 1/2% A-O \$30,000. Oct 1 1920 5s '14 Jan 40,000. 1917-1924 (Subject to call any int. period) Sewer Bonds. 3 1/2% M-N \$40,000. Nov 19 1921 Street-Improvement Bonds. 4s '13 F-A \$17,500. May 20 '17-'23 Ref. RR. Aid (red. beg. in 1907). 4 1/2% Mar \$60,000. Mar 1 1917 Voting machine bonds, 6s. 6,500 Park Bonds. 4s J-J \$3,500. J&J 1920 4s F-A 1,500. Feb 1920 4s F-A 1,000. Aug 1920 4s J-J 4,000. Jan 1921

Water-Works.

5s '12 F-A \$1,500. Feb 15 '17-'23 4 1/2% '15 ann \$290,000. 1917-1935 City bds. outst. Sept. 22 168,204,000 Water co. bds. outstand. 307,500 Assessed valuation, real. 11,981,210 Assessed val., personal. 2,666,760 Assess. val. bank stock. 759,250 Total val. (1/2 act.) 16,150,473.30 Tax rate (per \$1,000) 1915. \$22.50 (INT. on refunding bonds at Nat. Exch. Bank, Milwaukee; others at Fond du Lac Nat. Bank.)

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 \$25,500. Jan 31 '17-'21 5s '13 \$10,000 Bridge Bonds (Tax-free). 3 1/2% J-J \$9,000. Jan 31 '17-'22 Street Bonds (Tax-free). 5s '10 '13 \$40,000 Electric Light Bonds. 5s '14 J-J \$68,300. 1917-1928 BOND. DEBT Oct 1916. \$207,500 Ass'd val. '16 (85% act.) \$5,943,498 Total tax (per \$1,000) 1916. \$24.60 (INT. on bonds marked (x) at City Treas. office or at First Nat. Bk., Chicago; (y) at Royal Tr. Co., Chic.)

GRANT COUNTY.

Lancaster is the county seat. Asylum (Int. at County Treasury). 4 1/2% '13 F-A \$35,000. Part yearly BOND. DEBT Sept 22 '16 \$85,000 Assessed val. 1915. 66,432,623 Population in 1910. 39,007

GREEN BAY.

Green Bay is in Brown County. Incorp. 1851. Pop'n 1910, 25,236. Refunding Bonds. 4 1/2% J-J \$1,000. Jan 1 '17-'18 4 1/2% J-J 550. Jan 1 1917 4 1/2% J-J 2,000. Jan 1 '17-'20 4s J-J 7,500. July '17-'23 4s '05 J-J 5,000. Jan 1 '21-'25 School Bonds. 4s A-O \$22,000. Oct 1 '17-'24 4 1/2% '09 A-O 119,000. Apr 1 '17-'29 4 1/2% '11 M-S 27,000. Mar 1 '23-'30 4 1/2% '11 A-O 42,000. Apr 1 '17-'30 City-Hall and Hospital Bonds. 4s '13 M-S \$12,000. May 1 '17-'22 Paving Bonds. 4s '06 J-J \$18,000. Jan 1 '17-'25 4 1/2% '08 J-J 22,000. Jan 1 '17-'22 4 1/2% '10 J-J 17,000. Jan 1 '17-'25 4 1/2% '12 M-N 19,000. May 1 '17-'23 Bridge Bonds. 4s '05 J-J \$9,000. Jan 1 '17-'25 4 1/2% '08 J-J 140,000. Jan 1 '17-'28 4 1/2% '14 J-J 170,000. Jan 1 '19-'33 4 1/2% '15 J-J 53,000. July 1 '17-'34 4 1/2% '15 J-J 4,000. July 1 '17-'29 School & Street Improvt Bonds. 4s '05 J-J \$2,000. Jan 1 1917 4s '07 J-J 12,000. Jan 1 '17-'22 4 1/2% '07 J-J 5,000. Jan 1 '17-'18 Sewer Bonds. 4s J-J \$15,000. July 17-'22 4s J-J 21,000. July 17-'23 City-Hall Bonds. 4s J-J \$8,750. July 17-'21 BOND. DEBT Oct 1 '16. \$763,900 Floating debt. 39,500 Ass. val. '15 (abt. 80% act.) 23,626,350 Total tax (per \$1,000) 1915. \$20.00 INTEREST on bonds payable as follows: On refunding bonds due 1917 and 1917-18, city-hall and hospital bonds at Chemical National Bank, New York; refunding bridge bonds at Citizens Nat. Bank, Green Bay; bridge bonds of 1901 in Chicago; and refunding bonds due 1917-20 and city-hall bonds at Farnson, Son & Co., N. Y.; sewer bonds and refunding bonds due 1917-23 at Harris Trust & Sav. Bank, Chicago; refunding bonds of 1905, bridge bonds of 1905 and street of 1905 and 1907 at McCortney Nat. Bank, Green Bay; paving of 1906 at R. Kleybolte Co. Inc., Chicago; paving of 1908 and school 4 1/2% of 1911 due 1917-30 at Kelloog Nat. Bank, Green Bay; on school and school and street 4 1/2% of 1907 at First Nat. Bank, Chicago; on school of 1900 at N. W. Halsey & Co., Chicago; and on paving bonds of 1912 at E. H. Rollins & Sons, Chicago; other bonds at City Treas. office.

IRON COUNTY.

Hurley is the county seat. Highway Bonds. 4s '12 J-J \$7,000. July 1 1917 4 1/2% '16 20,000. 1921 County Jail Bonds. 4s '12 \$6,000. 1917 TOT. BD. DT. Sept 24 '16 \$33,000 Assess. val. 1915. 10,347,319 Population in 1910. 8,306 (INT. at Iron Exch. Bk., Hurley.)

JANESVILLE.

Janesville is situated in Rock Co. Incorp. Feb. 19 1853. Commission government adopted Jan. 23 1912. City-Hall and Library Bonds. 4s M-N \$14,000. Nov 1 '16-'20 4s M-N 9,000. Nov 1 '16-'21 School Bonds. 4s M-S \$3,000. Mar 1 '16-'18 4s M-S 12,000. Mar 1 '16-'27 4 1/2% '14 J-J 7,000. July 1 '16-'22 Bridge Bonds. 4s '04 M-S \$7,000. Mar 1 '16-'27 5s J-J 12,000. July 1 '16-'22 4s J-J 19,500. July 1 '16-'28 5s J-J 32,000. July 1 '16-'32 Sewer Bonds. 4s '08 J-J \$27,500. July 1 '16-'27 Water-Works-Purchase Bonds. 5s '15 J-J \$75,000. July 1 '16-'30 GEN. BD. DT. Oct 20 '16. \$218,000 Sinking fund (water) 2,936 Assessed valuation, real. 11,438,310 Assessed val., personal. 3,955,077 Total val. '15 (abt. act.) 15,393,387 Total tax (per \$1,000) 1915. \$13.77 Population in 1910. 18,594 (INT. payable at office City Treas'r.)

KAUKAUNA.

This city is in Outagamie County. Incorp. in 1885. Pop'n 1910, 4,717. Elec.-Lt. Plant (Int. at Kaukauna). 4 1/2% '12 F-A \$18,000. Feb 1 '17-'32 (Red. after 5 years on 60 days notice) 5s '13 F-A \$1,000. 1917-1926 (Subject to call aft. 5 years from iss.) Bridge (Int. pay. in Kaukauna). 4s J-D \$5,500. 1917-1918 Water Works (Int. in Kaukauna). 6s '09 J-D \$33,000. 1923 5s '13 F-A 9,000. 1917-1923 (Subject to call aft. 5 yrs. from iss.) Park (Int. pay. in Kaukauna). 4 1/2% F-A \$1,000. 1918-1933 BOND. DEBT Mar 25 '16. \$113,500 Sinking fund. 11,100 Assess. val. 1. (89% act.) 3,791,995 Total tax rate (per \$1,000) 1915. \$25.24 and \$27.10

KENOSHA.

This city is in Kenosha Co. Inc. Feb. 8 1859. Pop'n 1910, 21,371. North Shore Breakwater Bds. 4 1/2% '16 J-J \$50,000. July 1 '17-'26 Park Bonds. 4 1/2% '15 A-O \$125,000. Oct 16 '17-'35 Ref. RR. Aid (red. beg. in '09). 3 1/2% J-J \$136,000. July 1 1919 Water-Works Impt. Bonds. 4 1/2% '16 M-N \$70,000. May 1 '17-'36 4 1/2% '16 A-O 90,000. Oct 2 '17-'36 4 1/2% '16 J-J 90,000. July 15 '17-'36 School Bonds. 4s '09 F-A \$15,000. 1917-1919 4s '11 J-J 2,500. 1917-1921 4 1/2% '11 A-O 9,000. Oct 1 '17-'21 5s '13 M-N 34,000. (82,000 yearly on Nov. 1) 4 1/2% '15 F-A \$95,000. Aug 16 '17-'35 City Hall Bonds (Tax-exempt). 5s '10 M-S \$18,000. Sept 1 '17-'20 Sewer Bonds. 5s '11 J-J \$25,000. July 1 '17-'21 5s '12 J-J 2,000. Jan 1 '17-'21 5s '13 M-N 31,000. (\$4,500 yearly on Nov. 1) 4 1/2% '15 F-A \$55,000. Aug 16 '17-'27 4 1/2% '15 M-N 70,000. Nov 18 '17-'30 BOND. DEBT Sept 22 '16. \$868,500 Ass'd val. '15 (abt. act.) 32,330,008 Total tax rate (per \$1,000) '15 \$16.00 (INTEREST payable at First Nat. Bk., Milwaukee, and in Kenosha.)

KERT CREEK DRAIN. DIST.

Drainage bonds 1905-06. \$50,000 do do 1908-14. 57,000 do do 1915 0%. 5,518 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. 3 1/2% '99 J-J \$3,000. July 15 1919 3 1/2% '00 J-D 20,000. June 15 1920 3 1/2% '01 M-S 5,000. Mech 15 1921 3 1/2% '03 J-J 7,000. Jan 1 1923 4s '05 J-D 45,000. June 1 1925 4s '06 F-A 14,000. Feb 1 1926 4s '06 J-J 11,000. July 1 1926 4s '11 M-N 15,000. May 1 1931 (Subject to call after May 1 1921) Sewer Bonds. 4s '04 M-N \$6,000. May 1 1924 4s '09 M-S 85,000. Mar 1 1929 *Water and Sewer Bonds. 3 1/2% '99 J-J \$4,000. July 15 1919 3 1/2% '02 J-D 3,000. June 1 1922 4s '04 J-J 10,000. July 1 1924 4s '05 J-J 7,000. July 1 1925 4s '06 J-J 13,000. July 1 1926 *Fire Department Bonds. 4s '05 J-J \$9,000. July 1 1925 *Viaduct and Bridge Bonds. 4s '04 F-A \$16,000. Feb 1 1924 *Street Bonds. 3 1/2% '99 M-S \$ 4,000. Sept 1 1919 3 1/2% '01 A-O 4,000. Oct 1 1921 3 1/2% '02 J-J 5,000. July 1 1922 4s '05 M-N 7,000. May 1 1925 4s '07 A-O 15,000. Apr 1 1927 Refunding Bonds. 4s '08 J-J \$5,000. July 1 1918 3 1/2% '99 A-O 52,000. Oct 1 1919 3 1/2% '00 J-J 42,000. Jan 15 1920 3 1/2% '01 J-D \$4,000. Dec 1 1921 *Bridge, Water & Street Bonds. 4s '09 J-J \$30,000. July 1 1929 *Park Bonds. 4s '09 A-O \$75,000. Apr 1 1929 *Water Bonds. 3 1/2% '01 J-J \$7,000. Jan 15 1924 4s '04 J-J 6,000. Oct 1 1928 4s '11 M-N 70,000. May 1 1931 4s '12 J-D 250,000. Dec 1 1932 *Water-System-Ext. Bonds. 4 1/2% '12 F-A \$150,000. Aug 1 1932 BOND. DEBT Sept 22 '16 \$1,004,000 Sinking fund. 309,665 Assessed valuation, real. 18,336,887 Assessed val., personal. 6,897,560

LA CROSSE (Continued). Total val. '16 (abt. act.) 25,254,447 Tax rate (per \$1,000) 1915...\$24.80

LA CROSSE COUNTY. County seat is La Crosse. Court-House (Tax-exempt) 4 1/2 s 11 J-J \$38,000... Feb 1 1923

LAKE GENEVA. This city is in Walworth County. Water-Works Bds. (Tax-exempt) 4 1/2 s 11 J-J \$36,000... July 15 '18-'35

LANGLADE COUNTY. County seat is Antigo. Court-House Bonds. 4 s June \$57,000... June 1 '17-'23

LEOLA DRAINAGE DISTRICT. This district is in Waushara County. 6 s '08 \$32,000 (Part due each year beg. Sept. 1 '13)

MADISON. Madison is in Dane Co. Incorp. April 1 1856. Pop'n 1910, 25,531. Fire-Department Bonds. 4 s '04 Oct \$30,000... Oct 1 1924

MILWAUKEE. This city is in Milwaukee Co. Inc. Jan. 1845. Town of Lake was annexed in May 1911. V. 92, p. 1327.

MILWAUKEE (Continued). Auditorium Bonds. 4 s '07 \$137,500 4 1/2 s '10 \$17,500 Bath Bonds. 4 s '07 \$87,500 4 1/2 s '11 \$7,500

MANITOWOC. Manitowoc is in Manitowoc County. Inc. 1870. Pop'n 1910, 13,027. Bridge (Int. at Treas. office) 4 s Jan \$15,000... 1918-1920

MANITOWOC COUNTY. Manitowoc is the county seat. Court-House (Int. at Co. Treas. office) 4 s '05 P-A \$90,000... Feb 1 '17-'24

MARINETTE. This city is in Marinette County. Inc. 1856. Population 1910, 14,610. Sewer Bonds. 6 s '13 \$38,000... 1918

MARSHFIELD. This city is in Wood County. Inc. March 1883. Population '10, 5,783. Sewer Bonds. 5 s July \$11,000 \$2,000 yearly

MENOMONIE. This city is in Dunn County. Incorp. in 1882. Pop'n 1910, 5,036. Water-Plant Purchase Bonds. 5 s '12 M-S \$15,000... Sept 1 '17-'19

MERRILL. This city is in Lincoln County. Inc. in 1883. Pop'n 1910, 8,689. Street Bonds. 4 1/2 s '00 \$25,000 (3 s \$500 yearly begin. Mar. 1 1918)

MILWAUKEE (Continued). Bath Bonds. 4 s '07 \$87,500 4 1/2 s '11 \$7,500 4 s '09 \$29,250 4 1/2 s '14 \$4,000

MILWAUKEE (Continued). East Sewerage District Bonds. 3 1/2 s '02 \$15,000 4 s '03 \$13,500 4 s '04 \$20,000

MILWAUKEE (Continued). Electric Light Plant Bonds. 4 s '06 \$87,500 4 1/2 s '16 \$87,500 Fire Department Bonds. 3 1/2 s '00 \$1,000 4 s '05 \$42,750

MILWAUKEE (Continued). Historical Museum Bonds. 4 1/2 s '11 \$112,500 Hospital Bonds. 4 s '05 \$22,500 4 1/2 s '14 \$90,000

MILWAUKEE (Continued). Library and Museum Bonds. 5 s '07 \$10,000 5 s '07 \$36,000 Market Bonds. 4 1/2 s '13 \$127,500

Sewerage Bonds. 4 1/2 s '13 \$25,000 4 1/2 s '15 \$181,900 4 1/2 s '14 \$495,000 4 1/2 s '16 \$300,000

Street Improvement Bonds. 5 s '07 \$28,000 4 s '05 \$90,000 3 1/2 s '09 \$24,000 3 1/2 s '06 \$100,000

Viaduct Bonds. 4 s '05 \$15,000 4 s '08 \$45,000 4 s '06 \$75,000 4 s '09 \$50,000

Water Works Bonds. 4 1/2 s '13 \$255,000 West Sewerage District Bonds. 5 s '07 \$83,000 4 s '05 \$182,250

West Side Intercepting Sewer. 3 1/2 s '00 \$10,000 TGT. DEBT. SINK. FUND. & C. Total bonded \$12,961,500

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.

MILWAUKEE COUNTY. County seat is Milwaukee. Hospital Bonds (Tax-exempt) 3 1/2 s '05 J-J \$21,500... July 1 1922

MILWAUKEE COUNTY (Continued). Agricultural School (Tax-exempt) 4 1/2 s '07 J-J \$814,625... Nov 1 '17-'31

MONROE. This city is in Green County. Inc. June 1904. Population 1910, 4,410. Water-Works Purchase Bonds. 4 s '07 M-N \$87,350... 1926

NEENAH. This city is in Winnebago County. Inc. 1873. Population 1910, 5,734. Ref. Water (Int. at City Treas.) 4 s J-J \$12,000... Jan 1 1923

ONEIDA COUNTY. Rhinelander is the county seat. Court-House Bonds (Tax-exempt) 5 s '08 J-D \$65,000... June 1 '17-'24

OSHKOSH. This city is in Winnebago County. Incorporated April 5 1853. Commission government adopted Dec. 1 1911. Pop'n 1910, 33,062.

OSHKOSH (Continued). School Bonds. 4 s A-O \$15,000... Aug 1 1918 4 s Jan 36,000... 1920

OSHKOSH (Continued). Water-Works Purchase Bonds. 4 1/2 s '14 F-A \$540,000... Feb 1 '20-'34

OSHKOSH (Continued). Voting-Machine Certificates. 4 s Jan \$2,100... \$650 yearly Bridge Building Bonds. 4 s '04 Dec \$41,000... Dec 1 '17-'24

OUTAGAMIE COUNTY. Appleton is the county seat. Highway (Int. at County Treasury) 4 1/2 s '16 J-J \$300,000... July 1 '17-'26

PORTAGE. This city is the county seat of Columbia County. Incorp. 1854. Commission government adopted Feb. 20 1912. Pop. 1910, 5,440.

PORTAGE (Continued). Street Bonds (Tax-exempt) 4 1/2 s '14 \$28,000... Feb 1 1935

PORTAGE (Continued). Bridge Bonds (Tax-exempt) 4 1/2 s '03 Feb \$21,900... Feb 1925

PORTAGE COUNTY. County seat is Stevens Point. Ref. Railroad (Tax-exempt) 4 1/2 s '12 Jan \$60,000... 1917-1922

PORTAGE CO. DRAIN. DIST. s '05 \$70,500 s '09 \$54,000 s '14 \$8,000

PORT WASHINGTON. This city is the county seat of Ozaukee County. Incorp. 1882. Water and Light Bonds. 4 s M-S \$55,000... Mar 1 '17-'26

PRAIRIE DU CHIEN. This city is in Crawford County. High-School Building Bonds. 4 1/2 s '16 M-S \$57,000... Mar 1 '17-'35

RACINE. Racine is in Racine Co. Inc. 1848. City water suit. See V. 99, p. 138. Int. at City Treas. office. Pop. 1910, 35,002.

RACINE (Continued). Sewer Bonds. 4 s '03 \$15,255... May 1 '17-'23 4 s '09 F-A \$21,250... Feb 1 '17-'29

RACINE (Concluded)—
School Bonds.
 5s '07 \$2,000...Sept 1 1917
 4s '09 July 6,330...Mar 1 17-19
 3 1/2s '09 July 17,000...July 1 1919
 3 1/2s '01 --- 15,000...June 12 17-21
 4s '03 --- 43,265...May 1 17-23
 4 1/2s '08 --- 15,415...June 1 17-28
 4 1/2s '11 --- 38,812...Mar 1 17-31
 4 1/2s '12 M-S 19,578...Apr 1 17-32
 4 1/2s '13 M-N 30,750...1917-1933
 4 1/2s '15 M-S 50,000...Mar 1 17-25
 50,000...Mar 1 17-25
Garbage-Incinerator Bonds.
 4 1/2s '12 M-N \$25,500...Nov 1 16-32
Park-Site Bonds.
 4 1/2s '13 M-N \$42,027...May 1 17-33
BOND. DEBT Oct 1916. \$1,290,000
 Sinking fund Jan 1 1916... 14,431
 Assessed valuation 1916...50,507,791

RHINELANDER.
 This city is in Oneida County.
 Inc. Mar. 20 1894. Pop. 10,5637.
City Hall Bonds.
 5s '08 M-S 15,000...Mar 1 17-19
Street Improvement Bonds.
 5s M-S 2,000...Mar 1 1917
High-School-Building Bonds.
 5s '12 M-S 338,000...1921-1923
 5s '13 M-S 14,000...1924-1925
 5s M-S 26,000...1918-1923
Water-Works Bonds.
 5s '11 F-A 223,634...Aug 17-19
BOND. DEBT Jan 1 1916. \$135,000
 Ass'd val. 15 (abt. act.)...4,507,809
 Tax rate (per \$1,000) 1915...\$27.40
 INTEREST payable in Chicago.

SAUK COUNTY.
 County seat is Baraboo.
Court-House Bonds (Tax-exempt).
 4s '05 M-S 50,000...Mar 1 17-25
Training-Sch. Bds. (Tax-exempt)
 4s '10 Apr 18,000...Apr 1 17-26
Asylum Bonds (Tax-exempt)
 4s '10 Apr 842,000...Apr 1 17-30
 4s '10 Sept 16,200...Sept 1 17-25
Road Bonds.
 4s '12 July 11,200...Part yearly
BOND. DEBT Sept 1916. \$130,400
 Assess. val. 1915...52,700,372
 Population in 1910 (Census)...32,569
 INT. payable in Baraboo.

SHAWANO COUNTY.
 Shawano is the county seat.
Insane-Asylum Bonds.
 4s '11 M-S \$312,500...Mar 20 17-31
 4s '13 M-S 17,000...Mar 20 17-33
BOND. DEBT Apr 20 16. \$139,500
 Ass'd val. 1915...29,771,000
State & Co. tax (per \$1,000) 15. \$4.98
 Population in 1910...31,884
 INT. at Halsey, Stuart & Co., Chic.

SHAWANO CITY S. D.
 A district in Shawano County.
 4 1/2s '16 Feb 890,000...Feb 1 18-32
BOND. DEBT June 1916. \$94,700
 Assessed valuation 1915...2,159,671
 INT. at Cont. & Comm. Trust & Savings Bank, Chicago.

SHEBOYGAN.
 This city is in Sheboygan County.
Water-Works Bonds.
 4s '09 M-S 295,000...Mar 1 17-29
School-House Bonds.
 4s '08 M-S 225,000...Mar 1 1918
 4s '00 M-S 15,000...Mar 1 1918
City-Hall Bonds.
 4 1/2s '15 J-D 875,000...Dec 1 1935
Refunding Bonds.
 3 1/2s '02 --- 550,000...June 2 1922
 4 1/2s '10 M-S 78,000...Mar 1 17-29
 4 1/2s '11 M-N 26,000...May 2 1931
BOND. DEBT Mar 25 16. \$565,000
 Assessed valuation 1915...19,325,600
 Tax rate (per \$1,000) 15...\$25.78
 Population in 1910 (Census)...26,398
 *These bonds together with the int. are paid by the City Water Dept. INT. at Chemical Nat Bank, N.Y.

STURGEON BAY.
 This city is in Door County.
School (Int. at State Treas.)
 3 1/2s J-J 224,000...1917-1921
 3 1/2s J-J 15,000...1919-1928
Electric-Light Bonds.
 5s '09 J-J 330,000...Jan 1 17-28
School Bds. (Int. at State Tr.)
 4s '10 J-J 100,000...Jan 3 1930
 4s '10 J-J 100,000...Sept 1 1929
 4s '13 J-J 65,000...July 1 1933
Refunding Bonds.
 4s '04 F-A \$162,750...Feb 2 1924
 4 1/2s '05 F-A 211,000...Aug 1 1925
 3 1/2s '04 F-A 372,000...Feb 17 1927
 3 1/2s '04 F-A 100,000...Feb 19 1927
 3 1/2s '04 F-A 100,000...Feb 2 1924
Site-Purch. & Bldg. Bonds.
 4 1/2s '16 J-J 885,000...July 1 1936
Street Bonds (General)
 5s '15 M-N 35,000...Nov 1 1925
 4 1/2s '16 J-J 25,000...Sept 1 1926
Sewer Bds. (Int. at City Tr. office.)
 4s '12 J-J 19,000...July 1 1932
 4 1/2s '13 J-J 10,700...July 1 1923
 5s '14 J-J 23,500...July 1 1924
 5s '15 J-J 32,000...Jan 1 1925
BOND. DEBT Sept 1916. \$1,148,950
 Assessed valuation, real...25,427,223
 Assessed val., personal...8,831,465
 Tot. assess. val. 1915...34,258,688
 Total tax rate (per \$1,000) 15 \$24.25

SUPERIOR.
 This city is situated in Douglas County. Incorp. March 25 1889. Commission government adopted Jan. 23 1912. Pop. 1910, 40,334.
 For litigation regarding special impt. bonds, subsequently refunded into 3 1/2s & 4s, see "S. & C." Section for May 29 '00 and V. 93, p. 893.
Fire-Protection Bonds.
 4 1/2s '16 J-J 10,000...July 1 1926
School Bds. (Int. at City Tr. office.)
 4 1/2s '09 J-J 100,000...Jan 3 1930
 4s '10 J-J 100,000...Sept 1 1929
 4s '13 J-J 65,000...July 1 1933
Refunding Bonds.
 4s '04 F-A \$162,750...Feb 2 1924
 4 1/2s '05 F-A 211,000...Aug 1 1925
 3 1/2s '04 F-A 372,000...Feb 17 1927
 3 1/2s '04 F-A 100,000...Feb 19 1927
 3 1/2s '04 F-A 100,000...Feb 2 1924
Site-Purch. & Bldg. Bonds.
 4 1/2s '16 J-J 885,000...July 1 1936
Street Bonds (General)
 5s '15 M-N 35,000...Nov 1 1925
 4 1/2s '16 J-J 25,000...Sept 1 1926
Sewer Bds. (Int. at City Tr. office.)
 4s '12 J-J 19,000...July 1 1932
 4 1/2s '13 J-J 10,700...July 1 1923
 5s '14 J-J 23,500...July 1 1924
 5s '15 J-J 32,000...Jan 1 1925
BOND. DEBT Sept 1916. \$1,148,950
 Assessed valuation, real...25,427,223
 Assessed val., personal...8,831,465
 Tot. assess. val. 1915...34,258,688
 Total tax rate (per \$1,000) 15 \$24.25

INT. on bonds marked (2) at City Treas. office; (4) State Bk., Madison.
TAYLOR COUNTY.
 Medford is the county seat.
Court-House Bonds.
 4 1/2s '13 J-J 82,000...July 1 17-29
TOTAL DEBT Sept 23 16. \$52,000
 Assessed valuation 1915...15,991,941
 Tax rate (per \$1,000) 15...\$18.40
 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 '09 J-J 4,000...July 15 17-20
 4s '11 J-J 500...July 15 1917
 4s '12 J-J 2,500...July 15 17-19
 4s '13 J-J 3,000...July 15 17-19
 4s '13 M-S 3,500...Sept 15 17-20
Street-Improv. Bds. (tax-exempt).
 4s '08 J-J 35,000...July 2 17-18
 4s '08 J-J 12,000...July 1 17-25
 4s '10 F-A 5,000...Aug 1 17-21
 4s '11 J-J 1,500...July 15 17-18
 4s '13 J-J 10,000...July 15 17-26
 4s '14 F-A 2,000...Aug 17-18
Water-Works Bds. (tax-exempt).
 4 1/2s '07 F-A 43,000...Feb 1 17-27
 4s '09 J-J 3,000...July 15 17-19
Bridge Bonds (tax-exempt)
 4s '07 J-J 3,500...July 1917-19
 4s '10 J-J 4,000...July 15 17-20
 4s '14 A-O 2,000...Oct 20 17-18
School Bonds (tax-exempt)
 4s '09 J-J 17,000...Mar 10 17-27
 4 1/2s '16 M-S 100,000...Jan 15 17-35
BOND. DEBT Sept 20 16. \$223,400
 Water debt (included) 46,000
 Sinking fund 1,000
 Assess. val. 1915...9,331,654
 Total tax (per \$1,000) 1915...\$14.06
 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 M-N 849,000...1917-1923
 4s '08 F-A 28,000...1917-1927
 4s '09 M-N 24,000...1917-1929
 4s '12 July 15,000...1918-1932
 4s '13 Apr 6,000...1919-1924
School Bonds.
 4s '98 J-J 89,000...1917-1918
Land-Purchase Bonds.
 4s '02 F-A 111,000...1917-1923
Sewer Bonds.
 4s '10 Feb 111,000...1917-1927
Cemetery Bonds.
 4s '11 M-N 83,000...1917-1924
Hospital Bonds.
 4s '12 July 20,000...1918-1927
Street Bonds.
 4s '13 A-O 10,000...1919-1928
Fire Apparatus Bonds.
 4 1/2s '15 July 3,000...1917-1919
TOT. BD. DT. Sept 26 16. \$194,000
 Assessed valuation 1916...8,978,792
 Tax rate (per \$1,000) 1915...\$18.73
 INT. payable in Waukesha.

WAUSAU.
 This city is in Marathon County. Incorp. 1872. Pop'n 1910, 16,560.
Improvement Bonds.
 4s '05 A-O 223,000...1917-1925
 4s '08 J-D 35,000...Dec 1 21-23
Refunding Water Bonds.
 4s '05 A-O 354,000...1917-1925
Sewer Bonds.
 4s '09 J-D 15,000...Dec 31 20-28
 4 1/2s '13 A-O 15,000...Apr 1 18-33
 4 1/2s '15 --- 28,000...July 30-32
School Building Bonds.
 4s '06 A-O 30,000...Apr 1 17-26
 4s '09 J-D 45,000...Dec 31 20-28
 4 1/2s '13 A-O 35,000...1918-1933
Water-Works Impt. Bonds.
 4 1/2s '12 A-O 40,000...Apr 1 26-29
Bridge Bonds.
 4 1/2s '12 A-O 8,000...Apr 1 1917
City Hall Bonds.
 4 1/2s '13 A-O 225,000...1918-1933
BOND. DEBT Apr 27 16. \$351,000
 State school loans 13,000
 Assess. val. 15 (abt. fact.) 10,061,067
 Tot. tax rate (per \$1,000) 15 \$26.64
 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 '07 F-A 22,000...\$2,000 yearly
 4 1/2s '10 M-S 3,000...\$500 yearly.
Sewer Bonds.
 4s '00 M-S 33,000...\$1,000 yearly
 5s '10 F-A 2,500...\$250 yearly
 4 1/2s '10 M-S 3,500...
 (\$500 due biennially, incl. to 1920, and \$500 thereafter.)
 5s M-S 13,500...
 (\$500 yearly to 1923 and \$1,000 yearly 1923-1932, incl.)
 5s '15 M-S 13,750...Part yearly
School Bonds.
 4s '04 M-S 10,500...\$1,500 yearly
 5s '10 M-S 5,000...\$500 yearly
 5s '10 M-S 17,000...
 (\$1,000 yearly on Mar. 15.)
 4 1/2s --- 20,000...
Street Bonds.
 4 1/2s '10 M-S 17,000...\$1,000 yearly
 5s '15 M-S 9,000...\$1,000 yearly
 GEN. BD. DT. Sept 25 16 \$119,000
 Assessed val. 16 (abt. act.) 4,908,085
 Total tax (per \$1,000) 1915...\$20.50
 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.
 4 1/2s '07 F-A 111,000...Feb 1 17-27
 5s '11 M-S 28,000...Mar 1 17-31
 5s '11 M-S 5,000...Mar 1 21-30
 5s '12 M-S 6,000...Mar 1 26-31
 5s '13 M-S 51,000...Mar 1 17-33
 5s '15 M-S 15,000...Mar 1 21-35
Sewer Bonds.
 5s '05 F-A 85,750...Feb 1 17-25
 5s '08 M-S 55,000...Mar 1 17-27
 5s '10 M-S 7,000...Mar 1 17-30
 5s '11 M-S 10,000...Mar 1 21-30
 5s '12 M-S 18,000...Mar 1 21-32
 5s '12 M-S 10,000...Mar 1 23-32
 5s '13 M-S 17,000...Mar 1 17-33
 5s '14 M-S 8,000...Mar 1 17-24
 5s '15 M-S 5,840...Mar 1 17-25

Street Bonds.
 5s '10 M-S 228,000...Mar 1 17-30
 5s '12 M-S 2,500...Mar 1 17-23
 5s '13 M-S 20,000...1923-1933
 5s '15 M-S 27,000...Mar 1 17-25
Water Bonds.
 5s '05 F-A 27,000...Feb 1 17-25
 5s '11 M-S 4,500...Mar 1 17-25
 5s '12 M-S 5,000...Mar 1 28-32
 5s '14 M-S 8,000...Mar 1 17-24
 5s '15 M-S 4,500...Mar 1 17-25

ADDITIONAL STATEMENTS.

Counties—	Bonded Debt.	Total Debt.	Assessed Valuation.	Pop'n 1910.
Brown	---	\$333,150	\$81,310,670	54,098
Calumet	---	47,000	\$31,645,442	18,701
Florence	\$28,000	---	\$5,581,807	3,381
Forest	50,000	---	\$1,718,453	68,72
Iron County	39,000	---	\$10,347,319	8,306
Racine County	44,000	---	\$86,525,764	57,424
St. Croix	30,000	30,000	\$34,159,428	25,910
Vilas	45,000	45,000	\$7,266,398	6,019
Waukesha County	66,000	---	\$61,482,396	37,100
Winnebago County	27,000	27,000	\$7,031,011	62,116

Below we also give statistics regarding several municipalities which are not represented among the foregoing detailed reports.

Cities, etc.—	Bonded Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.	
Bayfield, (T) Bayfield County	34,000	---	719.960	2,692	
Brodhead (C), Green County	40,000	---	\$1,490,815	18.20	
Cary, Montreal and Vaughan	---	---	---	1,517	
Joint S. D. No. 1	29,000	None	\$4,000,000	---	
Chilton (C), Calumet County	46,000	---	\$2,201,835	14.25	
Cranberry Creek Drain. Dist.	76,263	None	---	---	
Cudahy Sch Dist No 1	77,000	---	4,138,247	---	
Dunkirk Creek Drainage Dist.	128,250	---	---	---	
Dundell (T) & Stouten (C)	---	67,500	\$4,798,889	---	
Evansville (C), Rock County	52,000	None	\$2,094,642	16.10	
Hartford (C), Washington Co.	26,000	None	\$5,040,888	2,982	
Horicon (C), Dodge County	44,000	---	\$1,758,000	15.84	
Independence Sch Dist.	28,000	---	625,000	---	
Kewaunee (C), Kewaunee Co.	43,000	---	1,614,056	---	
La Crosse Co. Jt. S. D. No. 6	30,000	---	837,559	---	
Ladysmith (C), Rush Co.	72,000	None	\$1,832,642	335.00	
Ladysmith Sch. Dist. No. 1	460,000	---	---	---	
Marquette County	430,000	---	---	---	
Mauston (C), Juneau County	26,000	None	\$1,124,175	126.03	
Menasha (C), Dodge Co.	127,000	None	\$2,861,392	26.00	
Monroe Union S. D. No. 1	60,000	None	\$5,924,319	---	
Monticello (V), Green County	28,900	2,000	\$577,895	671	
New London (C), Waupaca Co.	74,500	10,000	\$2,506,601	3,383	
Oconomowoc (C), Waukesha Co.	82,000	None	\$2,795,000	126.00	
Oconto (C), Oconto County	70,500	---	\$2,534,034	5,629	
Platteville (C), Grant County	31,000	None	\$1,097,652	14.00	
Plymouth (C), Sheboygan Co.	75,247	26,000	\$2,799,390	3,094	
Redsburg (C), Sauk County	51,360	---	\$3,221,092	2,615	
Richland Centre (C), Richland County	---	44,000	None	\$3,133,679	124.70
Richland (T) & Richland Center (C), Joliet Sch. D. No. 2	68,000	---	2,000,000	---	
Ripon (C), Fond du Lac Co.	430,000	---	---	3,739	
Shawano (C), Shawano Co.	76,250	None	\$2,189,671	18.00	
Sheboygan Falls (C), Sheboygan Co.	65,000	None	\$1,494,275	18.50	
South Milwaukee (C), Milw. Co.	95,000	---	\$2,292,935	425.00	
Sparta School Dist. No. 1	75,800	None	\$2,937,220	---	
Stevens Point (C), Portage Co.	97,950	5,000	\$4,500,000	130.00	
Tongue Lake	---	---	2,558,338	4,761	
Touhyton, Dane County	93,700	None	\$2,447,625	20.00	
Township (C), Monroe County	73,500	---	---	3,419	
Two Rivers, Manitowish Co.	55,500	1,600	\$4,879,674	19.77	
Washburn (C), Bayfield Co.	57,800	4,650	\$1,945,700	3,830	
Waterloo (V), Jefferson Co.	32,000	None	\$1,866,891	119.72	
Waupun School District	56,833	1,000	\$3,176,130	63.24	
West Milwaukee (V), Milwaukee County	34,280	None	1,967,833	16.30	
Whitewater (C), Walworth Co.	70,000	None	\$3,295,314	421.80	

(C) City. a Total tax, b 1909 values, c 1912 figures, d 1913 figures, e 1914 figures, f 1915 figures, g 1916 figures, h 1917 figures, i 1918 figures, j 1919 figures, k 1920 figures, l 1921 figures, m 1922 figures, n 1923 figures, o 1924 figures, p 1925 figures, q 1926 figures, r 1927 figures, s 1928 figures, t 1929 figures, u 1930 figures, v 1931 figures, w 1932 figures, x 1933 figures, y 1934 figures, z 1935 figures. Total debt, a Total covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Minnesota.

DEBT, RESOURCES, ETC
 Organized as a Territory (Act March 3 1849)... March 3 1849
 Admitted as a State (Act Feb. 26 1857)... May 11 1858
 Total Area of State (square miles)..... 83,365
 State Capital..... St. Paul
 Governor (term expires 1st Mon. Jan. 1917) J. A. A. Burnquist
 Secretary of State (1st Mon. Jan. 1917) Julius A. Schmah
 Treasurer (1st Monday Jan. 1917) Arthur C. Gooding
 Auditor (1st Monday Jan. 1919) 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 Aug. 1 1916 was as follows: \$666,000 prison buildings; \$12,000 (inmate) hospital; \$225,000 educational buildings; \$250,000 national guard armories; \$129,000 Itasca Park and \$250,000 Historical Society Bldg. Of the total (\$1,624,000) \$563,000 are held by State funds.
 Payment of the above certificates are all provided for by special tax levies except the inmate hospital certificates, which are payable from the income from the 2% received from liquor licenses issued by local municipalities.

TAXABLE VALUATION.—The taxable valuation, total tax levied and the rate of State tax have been as follows for the years named:

Table with columns: Year, Real, Personal, Total, Total Taxes, State tax. Rows for years 1915-1870.

This is exclusive of \$213,078.632, representing moneys and credits, which are assessed at their full cash value. These in 1915 amounted to \$196,173.719.

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 1915 it was \$2.87; adding the tax of \$1.23 for school and university purposes, the total tax rate was \$4.10.

ASSESSMENTS NOW MADE ON NEW BASIS.—The Legislature in 1913 passed a new law, known as Chapter 483, General Laws, 1913, under which the county assessor assesses platted real estate at 40% of its full value and unplatted at 33 1/3%, where previously it was customary to assess real property at 60% of its full valuation and any improvement thereon at 50%.

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.

SECTION 5.—(Public Debt May Be Contracted).—For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax annually sufficient to pay the annual interest on such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished until the principal and interest of such debt shall have been wholly paid.

SECTION 6.—(Bonds for Public Debt).—All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer, in numerical order, so as always to exhibit the number and amount unpaid, and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—(Application of Loans).—The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the Act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

SECTION 14.—(Public Debt for State Buildings).—For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may, by law, increase the public debt of the State, to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State, and appropriate the money only for the purpose aforesaid, which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality, the only restriction on the debt-making power in the constitution is the following, found in Article 9, section 15:

SECTION 15.—(Municipal Debts in Aid of Railroads).—The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds, or to become indebted in any manner, to aid in the construction or equipment of any or all railroads to 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 such 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.

COUNTY DITCH BONDS, THEIR SECURITY AND METHOD OF ISSUANCE.—For illustration of method of issuing ditch bonds and the security back of them, see "Chronicle" of Oct. 30 1915, page 1490.

DRAINAGE BONDS DIRECT OBLIGATIONS OF COUNTY.—The State Supreme Court holds that drainage bonds issued under Sec. 18, Chapter 230, of the general laws of 1905 as amended, are direct and general obligations of the county issuing the same. V. 94, p. 365.

MORTGAGE TAX LAW.—The Legislature of 1907 enacted a law which became effective April 30 1907, imposing a tax of 50 cents upon each hundred dollars of the principal debt, secured by any mortgage or real property located within the State, recorded or registered on or after April 30 1907. The full text of this law will be found on page 1194 of the "Chronicle" of May 18 1907.

TAXATION OF MONEY AND CREDITS.—In 1911 the Legislature passed a bill (Chapter 285) levying a tax of 3 mills on each dollar of the "fair cash value" of "money" and "credits" as the same are defined in Sec. 798, Revised Laws of 1905. It is provided, however, that nothing in the Act shall apply to money or credits belonging to any incorporated bank in Minnesota nor to any debt on which the tax is paid under Chap. 328, Gen. Laws of 1907 (mortgage tax law, referred to above). Section 798 of the Revised Statutes defining moneys and credits was given in the State and City Section for Nov. 1913, page 115.

SAVINGS BANK INVESTMENTS.—The law relating to the investment of savings banks will be found in full on page 1274 of the "Chronicle" Nov. 4 1911. For amendments made in 1913, see "Chronicle" of May 24 1913, page 1508. 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.—Table with columns: Year, Population. Rows for 1910 and 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MINNESOTA.

Note.—For reports not found in alphabetical order among the following, see "Additional Statements" at end of this State.

AITKEN COUNTY. Aitken is the county seat. Road and bridge 5 1/2% \$50,000. Refunding Ditch Bonds. 5 1/2% 15 J-D \$25,000 Dec 1 '20-'32. Rural Highway Bonds. 5 1/2% 15 A-O \$23,300 Oct 1 '17-'25. 6% 15 A-O \$25,200 Oct 1 '17-'25. Ditch Bonds. 4 1/2% 15 & 6% \$834,456. 5 1/2% 10 50,000. BOND, DEBT May 1915 \$726,489. Floating debt Jan 1 '15 140,158. Assessed valuation, real 5,450,172. Assess. val., personal 495,331. Moneys and credits (add'l) 292,897. Total assessed val. 1915 6,245,400. Population in 1910 11,371. INT. at Merch. L. & T. Co., Chic.

ALBERT LEA. This city is in Freeborn County. Inc. 1878. Population 1910, 6,192. Bridge Bonds. 4 1/2% 13 J-J \$20,000 Jan 1 '17-'26. 4% 04 J-J \$32,000 Jan 1 1924. 4 1/2% 09 M-S \$25,000 Sept 1 1929. 5% 13 J-J 25,000 Jan 1 1931. Public Improvement Bonds. 5% 13 J-J \$51,000 Jan 1 1931. Funding Bonds. 5% 13 J-J \$37,000 Jan 1 1931. Water Bonds. 4 1/2% 12 A-O \$40,000 Oct 1 1931. City Hall Bonds. 4% M-N \$10,000 May 1 1918. GEN. B.D. D.T. Sept 23 '16 \$240,000. Assessment debt (add'l) 151,000. Floating debt 93,700. Cash in treasury 23,950. Assessed val. '15 (35% act.) \$3,789,441. Total tax (per \$1,000) 1915 \$52.00. INT. at Harris Tr. & S. B., Chic.

ANOKA. This city is in Anoka County. Water and Light Plant Bonds. 4% 09 \$60,000 1929. 4% 11 July 8,000 1921-1925. (Subject to call.) GEN. B.D. D.T. Sept 1916 \$38,000. Water works bonds (add'l) 68,000. Sewer bonds (add'l) 23,500. Perman't imp't. bds. (add'l) 1,400. Assess. val. 1915 1,200,000. Tax rate (per \$1,000) '15 \$46.70. Pop. '10, 3,972; 1916 (est.) 5,000.

AURORA. This village is in St. Louis County. Refund. (Int. payable in Duluth). 6% J-J \$12,000 July 20 1918. 5% 09 59,000 July 20 '19-'24. BOND, DEBT Oct 1916 \$138,950. Water debt (included) 52,500. Assess. val. '15 (act. 1-3 act.) 1,747,857. Population in 1910 1,919. Includes interest.

BELTRAMI COUNTY. Bemidji is the county seat. Court-House Bonds. 5% J-D \$37,000 1917. Funding Bonds. 5% 24,000 1919. Refunding Bonds. 4 1/2% \$103,000 \$13,000 yly. Highway Bonds. 6% 15 J-D \$399,000. Ditch Bonds. 6% \$130,000 1920-1934. 5 1/2% 716,000 1920-1935. 5% 321,000 1917-1934. 4% 227,450 1917-1933. GEN. B.D. D.T. Sept 23 '16 \$167,000. Ditch bonds (add'l) 1,394,350. Rural highway bonds (add'l) 399,000. Cash assets (sinking, fl., &c.) 133,231. Other assets 424,674. Ditch liens 2,911,063. Rural highway liens 301,416. Assessed valuation 1916 8,248,827. Moneys and credits (add'l) (total, full value) 417,611. Real value (est.) 30,000,000. State & Co. tax (per \$1,000) 1915 \$20.50. Average tax in county 1915 \$41.64. Pop. 1910, 19,937; 1915 (est.) 30,000. INT. on 5%, 5 1/2% & 6% in N. Y. and Chicago; on 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 \$50,000 of the 5%, which are payable to the State of Minnesota in two annual installments after 5 years from issue.

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Assess. val. 1915 \$19,284,444. Moneys and credits (add'l) full value 1,672,372. State & Co. tax (per \$1,000) '15 \$10.70. Population in 1910 29,337. INT. on ditch and drainage bonds payable in Mankato and Minneapolis on court-house bds. in Portland, Me.

BRAINERD. Brainerd is in Crow Wing County. Inc. Nov. 1 1881. Pop'n '10, 8,526. Refunding Bonds. 5% '97 A-O \$25,000 Oct 1 1917. Improvement Bonds. 5% '09 J-J \$7,500 Sept 1 1915. 5% '10 J-J 20,000 Jan 1 1925. Water-Works Bonds. 5% '09 A-O \$37,500 Nov 1 '10-'20. City-Hall Bonds. 5% '13 F-A \$75,000 Feb 1 1934. Street Bonds. 5% '14 F-A \$18,500 Feb 1 1924. BOND, DEBT Mar 25 '16 \$222,500. Sinking fund 16,686. Assessed val. '15 (2-5 act.) 2,282,299. Total tax rate (per \$1,000) '15 \$46.50.

BRAINERD SCHOOL DISTRICT. 4% J-J \$10,000 July 1 1921. 4 1/2% M-N 25,000 May 1 1924. 4 1/2% A-O 40,000 Apr 1 1923. 4% July 35,000 July 1 '21-'27. BOND, DEBT Oct 1916 \$110,000. Sinking fund July 31 '16 2,296. Assessed val. '16 (3/4 act.) 2,709,697. Population in 1916 (est.) 10,467. INTEREST on 4% payable at Nat. Bank of Comm. N. Y. City, and on 4 1/2% at 1st Nat. Bk., Chicago.

BROWN COUNTY. New Ulm is the county seat. Highway Bonds. 5% 15 M-N \$50,000 May 1 1925. (Subject to call \$5,000 yearly May 1) Ditch Bonds. 5% 15 M-N \$23,000 May 1 1925. (Subject to call \$4,000 yearly May 1) 4% 15 M-N 135,000. (Due serially in not over 20 years.) GEN. B.D. D.T. Oct 1916 850,000. Ditch debt (additional) 141,644. Floating debt 5,000. Assess. val. 1915 13,367,014. Moneys and credits (add'l) full value 1,137,190. Population in 1910 20,134. INT. at First Nat. Bank, St. Paul.

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COTTONWOOD COUNTY.

Winton is the county seat. Court-House Bonds. 4s g M-S \$85,000...1925 BOND DEBT Sept 22 '16 \$468,966 Floating debt...10,000 Sinking funds...25,000 Assessed valuation 1915...11,648,993 Money and credits (additional, full value)...964,756 State & Co. tax (per \$1,000) '15...20,501 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. aBridging Bonds. 5s '08 M-N \$7,500...Nov 2 1918 Improvement Bonds. 5s J-D \$24,000...Dec 1 1918 '08 M-N \$5,000...Nov 2 1918 Armory Bonds. 15 \$15,000...1920 & 1923 Park Bonds. 4 1/2s '11 F-A \$15,000...June 1 1921 Refunding Bonds. 5s '15 J-J \$10,000...June 1 1925 GEN. B.D. DT. Sept 22 '16 \$77,500 Spec. assess. debt (add'l)...33,000 Sinking fund...10,000 Assess. val. 1916 (est.)...2,400,000 Total tax (per \$1,000) 1915...\$56.00 INT. on bonds marked (a) at Northwestern Nat. Bank, Minneapolis; on other bonds at Hanover Nat. Bank, N. Y. City, and City Treasurer's office.

CROOKSTON IND. S. D. NO. 1.

s \$39,200...July 1 '17-'20 s \$35,000...July 1 '22-'30 s '12 150,000 BOND. DEBT May 10 '16 \$231,000 Assessed valuation 1915...2,238,894 Sch. tax rate (per \$1,000) '15...\$25.00 INT. at State Treas. office.

CROW WING COUNTY.

Brainerd is the county seat. Drainage Bonds. 4s \$9,954...1917-1918 Funding Bonds. 5s June \$55,000...1919 4s July \$100,000...1923-1932 Refunding Bonds. 5s '15 J-J \$10,000...June 1 1925 4s July 32,000...1917-1920 4s J-J 10,000...July 1 '17-'22 4s July 30,000...1927 GEN. B.D. DT. Jan 1916...\$235,000 Drainage debt (add'l)...14,931 Sinking fund...4,933 Assessed val. '15 (1/2 act.)...13,502,364 Money and credits (additional, full value)...1,100,284 State & Co. tax (per \$1,000) '15...\$14.75 Population in 1910...16,861 INT. on funding railroad bonds at State Treasurer's office; on other bonds at First Nat. Bank, St. Paul.

DULUTH.

This city is in St. Louis County, Incorp. in 1887. Commission gov't became effective Apr. 14 1913. Proposition to build municipal light and power plant, for which \$700,000 bonds were voted in Feb. 1912 (V. 94, p. 1263) was defeated in Jan. 1915. Population 1910, 78,466. Bridge Bonds. 4s g '05 M-S \$100,000...Mar 1 1930 General Revolving Bonds. 5s '08 M-S \$175,000...Sept 1 1918 4 1/2s '09 J-J 100,000...Jan 1 1920 4 1/2s '09 M-S 100,000...Nov 1 1922 5s '09 M-N 200,000...Nov 1 1923 4 1/2s '09 J-J 250,000...July 1 1926 Permanent Revolving Bonds. 4s '01 J-J \$99,000...Jan 1 1931 4 1/2s '01 J-J 50,000...July 1 1940 Refunding Bonds. 4 1/2s '07 J-J \$113,000...July 1 1927 4s '09 A-O 70,000...Apr 1 1928 4s '01 M-N 50,000...May 1 1931 4 1/2s '14 J-J 400,000...Jan 1 1944 Refund. Water & Light Bonds. 4s g '06 A-O \$295,000...Apr 1 1936 Water and Light Bonds. 5s g '06 J-J \$1,101,000...July 1 1926 4s '08 A-O \$52,000...Apr 1 1928 4s '02 J-J 45,000...Jan 1 1933 4s '03 M-N 130,000...Nov 1 1932 4s g '04 M-S 35,000...Mar 1 1934 4s g '05 M-S 140,000...Mar 1 1935 4s '10 A-O 372,000...Apr 1 1936 4 1/2s g '11 A-O 197,000...Apr 1 1941 5s '13 M-S 39,000...Sept 1 '17-'18 Park Bonds. 4s '00 J-J \$70,000...Jan 1 1920 4s g '00 J-J 50,000...July 1 1939 4s '01 J-J 242,000...Jan 1 1921 4s g '10 M-S 50,000...Sept 1 1940 4 1/2s g '11 M-S 50,000...Sept 1 1941 4 1/2s g '12 A-O 50,000...Apr 1 1942 4 1/2s '13 A-O 50,000...Oct 1 1943 4 1/2s '15 J-J 50,000...Jan 1 1945 GEN. B.D. DT. Sept 1916 \$2,170,000 Special assess. debt (add'l) 421,000 General sinking fund (exclusive of W. & L.S.F.) 509,208 Water debt (additional)...2,530,000 Light debt (additional)...77,000 Assessed valuation 1916...\$8,107,993 Real value (estimated)...194,009,297 Total tax rate (per \$1,000) '16...\$38.70 \$3,307,000 of the total bonded debt (\$2,530,000 water and \$777,000 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.

Building Sites & Equipment. 5s F-A \$160,000...Aug 1 1921 5s M-S 100,000...Sept 1 1922 5s M-N 151,000...May 1 1924 J-D 150,000...June 1 1924 4 1/2s J-J 140,000...Jan 1 1921 4s g '04 A-O 125,000...Oct 1 1924 (Subject to call Oct. 1 1924.) 4 1/2s '10 F-A 200,000...Feb 1 1940 (Subject to call after Feb. 1 1930.) 4 1/2s '13 F-A \$200,000...Aug 1 1943 (Subject to call after Aug. 1 1933.) 4 1/2s '15 J-J 200,000...Mar 1 1945 (Subject to call Mar. 1 1935.) BOND. DEBT Sept 20 '16 \$1,426,000 Sinking funds...162,733 Assessed val. real...41,358,907 Assess. val. personal...14,262,042 Total val. '15 (1/2 act.)...55,620,949 School tax rate (per \$1,000) '15... Maintenance...\$8.25 New construction...2.97 Interest and sinking fund...2.99 Teachers' pension fund...1.0 INT. at Am. Exch. Nat. Bk., N. Y.

FAIRMONT.

This city is in Martin County, Incorporated March 12 1901. Property of water and light, incl. real est., valued at \$169,000. Other city bids, and real est., \$149,937. Water and Light Bonds. 4s ann \$50,000...1930-'32-'34 5s M-N \$11,000...1926 5s F-A 410,000...1929 aPermanent Improv. Bonds. 5s M-S 10,000...Sept 1 1925 5s M-N 10,000...Nov 1 1926 Paving Bonds (State Loan). 4s \$50,000...1930-1935 City-Hall Bonds (State Loan). 4 1/2s ann \$20,000...1928 GEN. B.D. DT. Sept 26 '16 \$90,000 Water & light debt (add'l)...\$71,000 Floating debt...6,000 Sinking funds...6,784 Assess. val. '16...1,641,414 Moneys & credits (add'l, full value)...573,144 Total tax rate (per \$1,000) '15 \$62.00 Pop'n 1910, 2,958; 1916 (est.), 5,000 INT. on bonds marked (a) in Minneapolis; on other loans to State. * State loan. z Water and light bonds are taken care of by Water and Light Commission. The city is not taxed to pay either interest or bonds.

FARBIAULT.

City is county seat of Rice County, Inc. 1872. Commission gov't adopted Feb. 7 1911. Pop. 1910, 9,001. Water-Works Bonds. 4s g '09 J-J \$80,000...July 1 '17-'29 Refunding Water Bonds. 4s ann \$5,000...1929 BOND. DEBT Sept 28 '16 \$85,000 Floating debt...40,750 Sinking fund Mar 1916...32,000 Assess. val. '16 (35% act.)...3,185,436 Total tax (p. \$1,000) '16...\$45.70 INT. on water-works bonds payable at Chase State Bk. of Faribault.

FARBIAULT COUNTY.

Blue Earth is the county seat. Ditch Bonds. 4 1/2s J-J \$3,000...July 1 '17-'29 4 1/2s g '14 J-J 28,000...July 1 '18-'22 4s '11 J-J 90,000...July 1 '17-'30 4s '11 J-J 12,000... 5s '12 ann 80,000...May 1 '17-'31 4s '12 28,000...July 1 '18-'32 4s '13 125,000...July 1 '19-'33 4s '14 147,000...July 1 '19-'33 5s '15 J-J 127,000...July 1 '20-'34 4 1/2s '16 J-J \$490,000...July 1 '21-'36 5s '16 J-J 36,000...July 1 '22-'36 County has no general bonded debt. Drainage & ditch debt. Sept 1916...\$1,098,400 Assessed valuation, real...13,513,207 Assessed val., personal...2,251,975 Tot. val. '15 (abt. 1-3 act.)...15,765,182 Money and credits (additional, full value)...1,753,093 Pop'n 1910, 19,949; '16 (est.), 21,000 z INT. at Merchants' Loan & Trust Co., Chicago; on others at First Nat. Bank, Blue Earth.

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Blue Earth is the county seat. Ditch Bonds. 4 1/2s J-J \$3,000...July 1 '17-'29 4 1/2s g '14 J-J 28,000...July 1 '18-'22 4s '11 J-J 90,000...July 1 '17-'30 4s '11 J-J 12,000... 5s '12 ann 80,000...May 1 '17-'31 4s '12 28,000...July 1 '18-'32 4s '13 125,000...July 1 '19-'33 4s '14 147,000...July 1 '19-'33 5s '15 J-J 127,000...July 1 '20-'34 4 1/2s '16 J-J \$490,000...July 1 '21-'36 5s '16 J-J 36,000...July 1 '22-'36 County has no general bonded debt. Drainage & ditch debt. Sept 1916...\$1,098,400 Assessed valuation, real...13,513,207 Assessed val., personal...2,251,975 Tot. val. '15 (abt. 1-3 act.)...15,765,182 Money and credits (additional, full value)...1,753,093 Pop'n 1910, 19,949; '16 (est.), 21,000 z INT. at Merchants' Loan & Trust Co., Chicago; on others at First Nat. Bank, Blue Earth.

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HASTINGS.

This city is in Dakota County, Incorp. by Act of Legislature approved Mar. 4 '57. Pop'n 10,3,987. Asylum Bonds (Red. May 1 '09). 4s M-N \$8,000...May 1 1919 High Wagon Bridge Bonds. 5s J-J \$40,000...July 1 1924 Water-Works (State Loan). 4s '06 \$45,000...Part yearly s 65,000... T.O.T. B.D. DT. Oct 12 '16...\$113,000 Assess. val. '15 (abt. 1-3 act.) 1,039,240 Moneys and credits (add'l, full value)...234,086 Total tax (per \$1,000) 1915...\$53.00 INT. at German Am. Bank, Hastings.

HENNEPIN COUNTY.

County seat is Minneapolis. Bridge Bonds. 4 1/2s '87 M-S \$75,000...Sept 1 1917 4 1/2s '89 M-S 35,000...Sept 1 1919 Court-House & City-Hall Bds. 4 1/2s '87 J-J \$335,000...July 1 1917 4s '90 J-J 100,000...Jan 1 1920 4 1/2s '91 J-J 315,000...July 1 1921 4 1/2s '94 A-O 600,000...Apr 2 1921 4 1/2s '95 A-O 400,000...Apr 1 1925 Drainage District Bonds. 4s '15 A-O \$2,500...July 1 1916 4s J-J 7,500...July 1 '17-'18 4s J-J 15,400...Jan 1 '17-'21 4 1/2s J-J 63,100...Jan 1 '17-'25 4 1/2s '16 J-J 16,400...Jan 1 '17-'26 GEN. B.D. DT. Mar 25 '16 \$1,860,000 Assessment debt (add'l)...95,180 Sinking fund...95,056 Assessed value, real...179,206,612 Assessed value, personal...42,977,449 Total val. 1915...222,184,061 Moneys & credits (additional, full value)...59,978,568 State & Co. tax (per \$1,000) '15 \$8.58 Value of Co. property '15...2,023,975 Population in 1910...333,480 INT. at Nat. Park Bank, N. Y. C.

HENNEPIN COUNTY.

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MARSHALL COUNTY.

County seat is Warren.
Ditch Bonds.
5 1/2% '08 \$15,000 July 1 '17-'18
4% '08 213,540 July 1 '17-'28
4% '10 164,428 July 1 '17-'30
5% '10 10,400 July 1 '17-'20
5% '10 140,000 Sept 1 '17-'30
4% '11 6,440 July 1 '17-'30
5% '11 300,000 Jan 2 '17-'31
5 1/2% '12 247,000 May 1 '18-'32
5 1/2% '12 87,000 Oct 1 '18-'32
5 1/2% '13 52,000 June 1 '23-'33
5 1/2% '14 27,000 Mar 1 '29-'34
6% '14 182,000 Feb 1 '21-'35
B.D.D.T. (ditch) Mar 25 '16 \$1,359,068
Assessed valuation 1915 10,257,584
Money and credits (additional, full value) 1,054,441
Population in 1910 16,338
* State loans.

MARTIN COUNTY.

The county seat is Fairmont.
Ditch and Drainage Bonds.
5% 15,456 Nov 1 '17-'27
5% 54,000 Aug 1 '17-'28
4% 30,000 July 1 '17-'19
5% 50,000 Jan 1 '17-'30
5% 43,000 May 1 '17-'30
5% & 6% 72,334 Oct 2 '17-'30
5% & 6% J-D 116,000 June 1 '17-'30
4% '12 79,000 July 1 '17-'30
4% '13 51,000
5 1/2% 50,000
4% '15 33,000
5% '15 J-J \$65,000 July 1 '20-'34
4 1/2% '16 100,000 Feb 1 '17-'34
4 1/2% '16 85,000
County has no general bond debt.
Drainage debt Sept 1916 1,068,850
Assess. val. '16 (equalized) 16,768,830
Money and credits (additional, full value) 1,469,438
(Assessment above 1-3 actual value)
State & Co. tax '14 (per \$1,000) \$8.70
Average tax in county 1915 \$30.90
Pop'n 1910 17,518; 1916 (est.) 20,000
\$ Int. on \$43,000 payable at Minnesota Loan & Trust Co., Minneapolis, on \$22,000 at First Nat. Bank, St. Paul.

MINNEAPOLIS.

Dan C. Brown, Comptroller.
Minneapolis is in Hennepin Co.
Incorp. Feb. 6 1867.
Bridges Bonds.
4% '87 F-A \$390,000 Feb 15 1917
4% '89 M-S 30,000 Mar 15 1919
4% '03 J-J 50,000 July 1 1933
4% '04 J-J 165,000 Jan 1 1934
4% '12 M-S 200,000 Mar 1 1942
4% '13 M-N 650,000 1939
4% '15 85,000 Sept 1 1945
4 1/2% '16 M-N 100,000 May 1 '37-'46
Court-House and City Hall Certificates—See note below.
4% '03 M-S \$212,500 Jan 1 '17-'23
3 1/2% '05 J-J 250,000 Jan 1 1935
Parks.
4% '89 M-N 165,000 M & N 1 1919
4% '92 J-J 40,000 Apr 30 1922
4% '93 J-J 20,000 May 1 1923
3 1/2% '02 J-J 70,000 Apr 1 1932
4% '07 J-J 150,000 July 1 1937
4% '08 J-J 50,000 July 1 1938
4% '09 J-J 300,000 July 1 1939
4% '10 A-O 50,000 Apr 1 1940
4% '11 M-S 50,000 Mar 1 1941
4 1/2% '11 A-O 100,000 Apr 1 1941
4% '11 M-N 250,000 May 1 1941
4% '12 M-S 100,000 Mar 1 1942
4% '12 M-N 50,000 May 1 1942
4% '12 F-A 150,000 Aug 1 1942
4% '13 J-D 75,000 June 1 1942
4% '13 M-N 50,000 1939
4% '14 A-O 75,000 Apr 1 1944
4% '14 J-J 25,000 July 1 1944
4% '15 M-N 218,000 May 1 1927
4% '16 A-O 275,000 Apr 1 1946
Fire Department.
4% '87 A-O \$50,000 Apr 1 1917
4% '90 J-D 15,000 July 13 1920
4% '08 J-J 100,000 July 1 1938
4% '09 25,000 July 1 1938
4% '11 J-J 25,000 July 1 1940
4% '12 J-J 25,000 July 1 1921
4% '13 J-D 25,000 June 1 1923
4% '13 25,000 July 1 1932
4% '14 J-J 25,000 July 1 1944
4% '14 25,000 Nov 1 1939
4% '15 M-N 25,000 May 1 1927
4% '16 A-O 35,000 Apr 1 '21-'27
Enlarging Sewers.
4% '14 550,000 Apr 1 1944
4% '14 100,000 Oct 1 1944
Sewers.
4% '87 A-O \$120,000 Apr 1 1917
4% '88 J-D 40,000 Dec 1 1917
4% '88 J-J 90,000 Aug 1 1918
4% '08 J-J 250,000 July 1 1938
4% '08 J-D 250,000 Dec 1 1938
4% '11 M-N 275,000 May 1 1941
4% '12 M-S 175,000 Mar 1 1942
4% '13 J-D 150,000 June 1 1942
4% '13 M-N 150,000 Nov 1 1939
4% '14 A-O 50,000 Apr 1 1944
4% '16 A-O 150,000 Apr 1 '21-'45
Waterworks.
4% '87 A-O \$330,000 Apr 1 1917
4% '88 F-A 170,000 Aug 1 1918
4% '90 J-J 50,000 Jan 15 1920
4% '95 J-J 200,000 Jan 1 1925
4% '07 J-J 400,000 Jan 1 1927
3 1/2% '02 J-J 250,000 July 1 1932
3 1/2% '03 A-O 100,000 Apr 1 1933
4% '11 A-O 500,000 Apr 1 1941
4% '13 J-D 300,000 June 1 1920
4% '13 J-D 200,000 June 1 1923
4% '15 M-S 100,000 May 1 1927
Permanent Impts. (City's portion).
4% '87 A-O \$100,000 Apr 1 1917
4% '87 F-A 100,000 Aug 15 1917
4% '89 M-S 170,000 Mar 15 1919
4% '89 M-N 125,000 May 15 1919
4% '89 J-D 100,000 June 20 1919
4% '90 J-J 55,000 Jan 15 1920

4% '03 J-J \$75,000 July 1 1933
4% '04 J-J 75,000 Jan 1 1934
4% '07 J-J 400,000 July 1 1937
4% '08 J-J 75,000 July 1 1938
4% '09 J-J 67,000 Jan 1 1939
4% '11 M-N 75,000 May 1 1941
4% '11 J-D 75,000 Dec 1 1941
4% '12 M-S 200,000 Mar 1 1942
4% '12 M-N 20,000 May 1 1942
4% '13 M-N 50,000 Nov 1 1939
4% '13 J-D 50,000 June 2 1920
4% '14 A-O 230,000 Apr 1 1944
4% '15 M-N 75,000 May 1 1927
4% '16 A-O 235,000 Apr 1 '21-'45
Work-House Bonds.
4% '87 A-O \$20,000 Apr 1 1917
4% '87 J-D 10,000 Dec 1 1917
4% '13 J-D 27,500 June 1 1918
Armory Bonds.
4% '03 A-O \$150,000 Oct 1 1933
Permanent Impt. Rev. Fund.
4% '87 A-O \$150,000 Apr 1 1917
4% '88 F-A 155,000 Aug 1 1918
4% '88 J-D 50,000 Dec 15 1918
4% '89 F-A 100,000 Feb 1 1919
4% '89 M-N 50,000 May 5 1919
4% '90 J-J 50,000 Jan 15 1920
4% '90 J-J 200,000 Nov 1 1920
4 1/2% '91 J-J 245,000 July 1 1929
4% '01 J-D 150,000 June 1 1931
4% '03 J-J 175,000 Jan 1 1934
4% '04 J-J 175,000 July 1 1934
4% '07 J-J 250,000 July 1 1937
4% '08 J-J 250,000 July 1 1938
4% '09 J-J 100,000 July 1 1939
4% '10 J-J 200,000 May 1 1941
4% '12 J-D 325,000 Dec 1 1942
4% '13 J-D 50,000 July 1 1918
City-Hall and Court-House.
4 1/2% '87 J-J \$250,000 July 1 1917
4% '90 J-J 200,000 Jan 1 1920
4 1/2% '91 J-J 250,000 July 1 1921
4 1/2% '92 J-J 50,000 Jan 1 1922
City Hospital.
4% '92 J-J \$25,000 July 1 1922
4% '93 J-J 75,000 July 1 1923
4% '11 J-J 200,000 July 1 1941
4% '12 J-J 200,000 July 1 1941
4% '13 J-D 125,000 June 1 1918
4% '13 M-N 25,000 1939
4% '14 A-O 75,000 Apr 1 1944
4% '15 J-J 47,500 Jan 1 1945
4% '15 M-N 100,000 May 1 1927
Schools.
4% '87 A-O \$50,000 Oct 15 1917
4% '89 M-N 125,000 May 15 1919
4% '89 A-O 75,000 Oct 15 1919
4% '90 J-J 50,000 July 15 1920
4% '95 J-J 100,000 July 1 1925
4% '96 J-J 100,000 July 1 1926
4% '97 J-J 200,000 Jan 1 1927
3 1/2% '99 J-J 200,000 Jan 1 1929
3 1/2% '03 J-J 200,000 Jan 1 1933
4% '05 J-J 200,000 Jan 1 1935
4% '07 J-J 441,000 July 1 1937
4% '09 J-J 158,000 Jan 1 1939
4% '09 J-J 460,000 July 1 1939
4% '10 J-J 307,700 Jan 1 1940
10% '10 J-J 68,000 July 1 1940
4 1/2% '11 M-N 250,000 May 1 1941
4 1/2% '11 M-N 666,400 May 1 1941
4% '11 42,000 Jan 1 1940
4% '11 155,000 July 1 1940
4% '12 M-S 500,000 Mar 1 1942
4% '12 A-O 200,000 Oct 1 1942
4% '12 J-J 150,000 Dec 1 1943
4% '13 J-D 295,500 June 1 1918
4% '13 M-N 325,000 1939
4% '14 A-O 500,000 Apr 1 1944
4% '14 125,000 June 1 1920
4% '13 50,000 June 1 1923
4 1/2% '15 J-D 350,000 Dec 1 1934
4% '15 M-N 675,000 May 1 1927
4% '15 M-N 100,000 May 1 1935
4% '16 A-O 400,000 Apr 1 '21-'45
4% '16 M-S 85,000 Sept 1 1946
Library Fund.
4 1/2% '13 M-N \$40,000 Nov 1 1943
Police Bonds.
4% '87 A-O \$30,000 Apr 1 1917
Tax Rebate Bonds.
4% '07 J-J \$100,000 July 1 1937
4% '15 J-J 82,000 July 1 1945
Voting Machine Bonds.
4% '08 J-J \$110,200 July 1 1928
4 1/2% '11 J-J 42,000 July 1 1931
Playground Bonds.
4% '12 M-N 880,000 May 1 1942
Crematory Bonds.
4% '11 J-J \$50,000 July 1 1941
Bassett's Creek Bonds.
4% '13 M-N \$25,000 1939
4% '14 A-O 50,000 Apr 1 1944
4% '15 J-J 50,000 July 1 1927
4% '16 A-O 50,000 Oct 1 '21-'41
Municipal Bath Bonds.
4% '13 M-N \$15,000 1939
River Terminal Bonds.
4% '14 A-O \$75,000 Apr 1 1944
4% '15 J-D 30,000 June 1 1925
Minn. St. Ry. Co. (Appraisal Bds.)
4% '15 M-N \$15,000
Tax Refunding Bonds.
4% '15 82,000 July 1 1945
PAR VALUE OF BONDS.—The bonds are mostly for \$1,000.
INT. is payable at the United States Mtge. & Trust Co., N. Y. City, Sept 20 '16, Oct 1 '15.
Bonded debt 27,932,575 23,755,200
Sinking funds 3,800,000 3,883,226
Net debt 24,132,575 19,866,974
Water dt. incl. 2,600,000 2,820,000
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 Sept. 20 1916 amounted to \$182,500.
There was also included in the bonded debt given above serial street improvement bonds amounting to \$3,267,875.
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 1915 (to be collected in 1916) \$201,434.43. The sinking fund is largely 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.
WATER RECEIPTS.—The revenue from water rents, &c., in 1914 was \$488,000; current expenses for water-works in 1914 were 268,000.
VALUATION AND TAX RATE.—The city's assessed valuation and tax rate have been:
Year Assessed Valuation per \$1,000
Dec 31 1915 \$201,434.378 \$39.36
Dec 31 1914 196,303.280 35.77
Dec 31 1912 213,398.439 32.19
Dec 31 1905 138,690.490 29.75
Dec 31 1900 99,492.054 27.40
Dec 31 1895 136,944.372 19.30
Dec 31 1885 77,468.267 19.60
Dec 31 1879 23,415.733 14.50
For 1915 valuation of real estate (40% actual) was \$160,329,770, and of personal property (25, 33 1/3 and 40% actual), \$41,104,008. In addition to these the valuation of moneys and credits in 1915, which are assessed at full value, was \$56,883,150. The tax rate for 1915 on which taxes are collected for the year 1916 was \$39.36, and includes city tax, \$31.78; State tax, \$4.10; county tax, \$3.48; and aver. ward fund tax, \$1.91.
POPULATION.—in 1910 (Census), 301,408; in 1900 (Census), 202,718; in 1890, 104,738.

MORRISON COUNTY.

Little Falls is the county seat.
Court house bonds \$40,000 1920
T.Y.P. B.D. Sept 1916 \$179,542
Ditch bonds (included) 62,300
Floating debt 25,000
Sinking & ditch funds 80,010
Assessed valuation 1915 9,137,721
Money and credits (additional, full value) 1,357,258
State & Co. tax (per \$1,000) 15.15-50
Population in 1910 24,053
INT. payable in N. Y., Chicago, Minneapolis and St. Paul.

MURRAY COUNTY.

Stayton is the county seat.
Ditch Bonds.
5% '12 J-D \$45,000 Dec 1 '17-'31
4% '12-14 19,000
5% '16 A-O 164,000 Apr 1 '22-'36
CO. B.D. DT. Apr 25 '14 \$5,000
Ditch debt (additional) 76,350
Assessed val. 1915 11,969,426
Money and credits (additional, full value) 862,251
State & Co. tax (per \$1,000) 13.88-97
Population in 1910 11,765
INT. on bonds marked (1) at Northwestern Nat. Bank, Minneapolis; (2) at Minn. Loan & Trust Co., Minneapolis.

NOBLES COUNTY.

Worthington is the county seat.
Ditch Bonds.
4% & 5% J-J \$103,500 Jan 1 '17-'32
5% '16 J-J 18,000 Jan 1 '21-'30
5% '16 M-N 38,000 July 1 '21-'33
4 1/2% '16 M-N 59,000 May 1 '24-'36
5% '16 M-N 8,000 Oct 1 '21-'28
B.D. DT. (ditch) Sept 26 '16 \$243,150
Assess. val. 15 (44 act.) 15,187,496
Money and credits (additional, full value) 1,308,321
State & Co. tax (per \$1,000) 14.87-80
Population in 1910 15,210
a INT. at Merchants' Trust & Sav. Bank, St. Paul.

NORMAN COUNTY.

Ada is the county seat.
County Ditch Bonds.
4% 18,975 1917, 1918 & 20
5% 29,942 1936
Judicial Ditch Bonds.
4 1/2% 3,000 1936
BOND. DEBT Jan 25 '16 \$235,450
Floating debt July 12 '16 16,000
Assess. val. 15 (abt. 1-3 act.) 19,454,145
Money and credits (additional, full value) 1,500,000
Pop. '10 13,446; '16 (est.) 15,000
a INT. at Harris Tr. & S. Bk., Chi.

OWATONNA.

This city is in Steele County.
Water-Works Bonds.
5% 15,000 1920
4 1/2% 10,000 1921
Library Bonds.
4 1/2% 815,000 1919
Hospital Bonds.
4 1/2% 8,000 1920
City-Hall Bonds.
5% 88,000 1923
Paving Bonds.
4 1/2% 330,000 1922 & 1924
Light Bonds.
5% 7,000 1923

Sewer Bonds.

5% \$20,000 1925
GEN. B.D. DT. Oct 1 '15 \$115,000
Certificate debt (add'l) 27,500
Assessed valuation 1914 2,662,906
Population in 1910 6,568
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 March 1916—
Assumed from Red Lake Co \$13,892
State Loan County bonds 45,900
Liability on account of Red Lake Co. ditch bonds 66,720
Pennington Co. ditch bonds 478,000
Pennington Co. rural highway bonds 40,000
Tot. bond. debt Mar 1916 \$644,512
Assessed valuation 1915 34,232,511
Money and credits (additional, full value) 495,205
Average tax in county 1913 \$61.50
Population in 1910 9,378

PINE COUNTY.

Pine City is the county seat.
Ditch bonds \$17,550
Miscellaneous bonds 3,000
Highway Bonds.
5 1/2% 16 F-A \$84,000 Feb 1 '18-'26
TOTAL DEBT Nov 1 '16 \$84,550
Population in 1910 15,878
INT. at Capital Trust & Savings Bank, St. Paul.

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.
4% '08 July \$5,840 July 1 1917
4% '09 40,672 July 1 '17-'19
4% '10 25,120 July 1 '17-'28
4% '11 July 5,597 July 1 '17-'29
4% '11 May 9,000 July 1 '17-'21
4% '12 12,713 July 1 '17-'30
4% '12 1,300
4% '13 50,200
4% '14 39,500
4% '15 8,200
Road and Bridge Bonds.
6% '87 Sept \$100,000 Sept 1 1917
Funding Bonds.
5% '89 Mar \$20,000 Mar 8 1919
GEN. BONDS Jan 3 1916 \$23,000
Ditch bonds 260,000
General sinking fund and interest 11,884
Ditch bonds (cash) 27,727
Assessed valuation 1915 \$19,484,697
Money and credits (additional, full value) 1,612,839
State & Co. tax (per \$1,000) 15.811-20
Population in 1910 (Census) 36,001
INT. is payable at State and County Treasurer's office.

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.
4 1/2% '87 M-N \$200,000 May 2 1917
4 1/2% '88 J-J 149,000 July 2 1918
Bridges.
4 1/2% '87 F-A \$75,000 Aug 1 1917
Jail Bonds.
3 1/2% '00 J-D \$100,000 Dec 1 1920
3 1/2% '00 J-D 44,500 Dec 15 1920
3 1/2% '01 M-N 60,000 May 6 1921
3 1/2% '03 A-O 40,000 Apr 15 1923
BOND. DEBT Sept 1916 \$668,500
Sinking fund 51,000
Assessed valuation, real. 89,763,340
Assessed val., personal. 29,162,290
Total valuation 1915 118,925,630
Money and credits (additional, full value) 43,352,616
Tax rate (per \$1,000) '15 \$46.69
Population in 1910 (Census) 223,675
INTEREST at County Treasury.

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 \$14,692.38 bonds of Red Lake County. Pop'n 1910, 6,564.
Ditch Bonds.
6% '07 \$16,700 Oct 1 1917
5 1/2% '09 29,200 July 1 1919
5 1/2% '10 57,500 Oct 1 1930
6% '14 15,500 Jan 1 1934
4 1/2% '16 J-J 69,000 July 1 '27-'36
Refunding Bonds.
4% '07 \$10,000 Aug 27 1927
5% '14 15,500
Jail Bonds.
4% '01 July \$3,000 Mar 11 1921
Court-House Bonds.
5% '10 \$37,000 Mar 1 1930
Funding Bonds.
5% '15 J-J \$25,000 July 1 1935
4 1/2% 14,000
Portion of Polk Co. debt \$4,922.45
Drain. bds. out. Jan 4 '16 140,900 (\$67,278.85 being assumed by Pennington Co. and \$73,621.14 by Red Lake Co.)
Other bds. out. Jan 4 '16 \$107,422 (of which to be paid by Pennington Co. \$14,602. and by Red Lake Co. \$92,820.)
Assessed valuation 1915 3,298,747
Money and credits (additional, full value) 251,662
State & Co. tax (per \$1,000) '14 \$20.75
INT. on all bonds in St. Paul; other bonds in Red Lake Falls.

RED WING.
 Red Wing is situated in Goodhue County. Incorp. Mich. 4 1857.
 Water-works bonds \$88,500
 Bridge bonds 40,000
 Refunding bonds 23,000
 BOND. DEBT Sept 22 '16 \$151,500
 Assessed val. '16 (2-5 act.) 3,807,783
 Total tax (per \$1,000) 1915...\$40.00
 Population in 1910...9,048

REDWOOD COUNTY.
 Redwood Falls is the county seat.
Ditch and Road Bonds.
 4s \$870,000 1917-1924
 4 1/2s 448,000 1917-1919
 5s 226,000 1917-1921
 4-9s 1,115,000 1920-1925
 4 1/2s 15 J-D 440,000 Dec 1 '21-'25
 4 1/2s 16 M-N 16,000 1922-1925
TOTAL DEBT (Ditch bds \$266,000 Mar. 1916... Road bds. 50,000 Assessed val. 1915... 15,261,483 Money and credits (additional, full value)... 1,423,654 State & Co. tax (per \$1,000) '15 \$7.50 Population in 1910... 18,425
INT. on bonds marked (a) at State Treas. office; (b) Bolger, Mosser & Willaman, Chic.; (c) Minn. Loan & Trust Co., Minneapolis; (d) C. O. Kalmann & Co., St. Paul; (e) Northwestern Nat. Bank, Minneapolis.

RENVILLE COUNTY.
 Olivia is the county seat.
 Organized 1855.
Court-House Bonds (State Loan).
 4s \$16,000
Ditch Bonds.
 5s '16 J-J \$350,000
 GEN. B.D. DT. Sept 1916 \$16,000
 Ditch bonds (additional) 266,000
 Assessed valuation 1915... 16,432,760 (Assess. 40% on unplatted property and 33 1/3% on all other.)
 Money and credits (add'l, full value)... 384,894
 State & Co. tax (per \$1,000) '15 \$25.82
 Population in 1910... 23,123

ROCHESTER.
 This city is in Olmsted County. Inc. Aug. 3 1858. Pop. '10, 7,844.
Water-Works Purchase Bonds.
 4 1/2s '16 \$175,000
Armory-Building Bonds.
 5s '15 Jan \$16,000 1917-'24
 GEN. B.D. DT. Sept 25 '15 \$18,000
 Assessed debt (add'l) 187,050
 Assessed val. 1914... 4,107,280
INT. at City Treasurer's office.

ROCK COUNTY.
 Luverne is the county seat.
Ditch Bonds.
 5s '12 J-J \$60,000 July 1 '17-'41
 GEN. CO. B.D. DT. Sept 23 '16 \$5,000
 Total ditch debt (add'l) 83,000
 Assessed valuation 1916 \$12,155,015
 Money and credits (additional, full value) 1,125,802
 State & Co. tax (per \$1,000) '15 \$8.80
 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.
Refunding Bonds.
 5 1/2s '14 F-A \$22,000 Feb 1 1934
 5s '15 M-N 30,000 Nov 1 1925
 5s '16 J-J 43,000 July 1 1936
Ditch Bonds.
 3s '07 J-J \$2,900 July 1 1917
 4s '08 July 5,771 July 1 17-'27
 4s '09 July 9,100 July 1 17-'29
 4s '10 July 189,988 July 1 17-'31
 4s '11 July 7,500 July 1 17-'22
 5 1/2s '12 M-N 13,000 May 1 '20-'32
 6s '12 J-D 17,000 June 1 '18-'32
 5 1/2s & 6s '12A-O 13,000 Oct 1 '20-'32
 6s '13 F-A 142,000 Feb 1 19-'33
 5 1/2s & 6s '13F-A 90,000 Feb 1 19-'33
 5 1/2s '13 M-S 14,000 Mar 1 '29-'33
 6s '14 F-A 8,000 Feb 1 '27-'34
 5 1/2s '14 J-D 11,000 June 1 '24-'34
 5 1/2s '14 F-A 14,000 Aug 1 '21-'34
 5 1/2s '15 27,000 Apr 1 '23-'35
 5 1/2s '15 20,000 May 1 '23-'35
 5 1/2s '15 14,000 May 1 '22-'35
 6s '15 A-O 43,000 Oct 1 '21-'35
 6s '16 J-J 335,000 Jan 1 '22-'36
 5 1/2s & 6s '16 50,000 June 1 '22-'36
 5 1/2s '16 50,000 July 1 '22-'36
 CO. B.D. DT. Oct 1916 \$95,000
 Ditch debt (additional) 1,078,260
 Assessed valuation 1915... 4,363,843
 Money and credits (add'l, full value) 337,976
 State & Co. tax (per \$1,000) '15 \$15.70
 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' L. & Tr. Co., Chicago.

ST. CLOUD.
 This city is in Benton, Stearns and Sherburne counties. Inc. 1856. Commission gov't adopt Nov. 28 1911
Special Impt. Bonds (tax-free).
 6s \$32,000 1917-1918
Bridge Bonds.
 5s '89 J-J \$30,000 1917-1919
Funding Bonds.
 5s '89 F-A \$15,000 1924 (Subject to call 1904)
 5s '07 July \$50,000 July 1 1922
Fire Department Bonds.
 5s '04 F-A \$20,000 1924
Refunding Bonds.
 4s '11 Oct \$75,000 1916-1930
 4 1/2s '16 J-J \$5,000 July 1 1936 (Subject to call beg. July 1 1926.)
 BOND. DEBT July 1916 \$310,000
 Floating debt 41,146
 Sinking fund 6,929

Assess. val. 1915... 3,784,000
 Total tax (per \$1,000) 1915... \$47.00
 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.
Ditch Bonds.
 4s '12 July \$33,806 1917-1930
 4 1/2s J-J 100,000 1919-1933
 4s July 100,000 1920-1934
 4s '15 July 43,500 1920-1934
 4 1/2s '16 M-S 130,000 Sept 1 '21-'35
Court-House Bonds.
 4 1/2s M-N \$510,000 May 1 1918
Rural Highway Bonds.
 4 1/2s '15 J-J \$135,000 Jan 1 '17-'25
 TOT. BD. DT. Sept 1916 \$907,406
 Assessed valuation, real. 304,473,959
 Assessed val. personal... 10,782,121
 Total val. 1915... 324,256,080
 Money and credits (add'l, full value) '15... 21,295,835
 State & Co. tax (per \$1,000) '15 \$9.10
 Average tax in county 1915... \$28.773
INTEREST is payable in New York at Amer. Exch. Nat. Bank.

ST. LOUIS CO. S. D. NO. 13.
Building Bonds.
 6s '07 \$6,000 1917
 5s '11 J-J 45,000 1917-1925
 4s '13 65,000 1918-1926
 4s 125,000 1922
BOND. DEBT Oct 2 1916 \$241,000
 Sinking fund 6,360
 Assessed val. 1916... 8,990,556
 Population in 1915 (est.)... 3,000
INT. at Minnesota Loan & Trust Co. and State Board of Investment.

ST. LOUIS COUNTY S. D. NO. 34.
 5s '12 F-A \$125,000 Aug 1 '17-'25
BOND. DEBT July 1916... \$125,000
 Assessed valuation... 6,879,407
INT. at First Nat. Bank, Biwabik.

ST. LOUIS COUNTY S. D. NO. 35.
 5s '12 M-N \$80,000 May 1 '17-'20
BOND. DT. Sept 25 1916 \$80,000
 Assessed valuation 1915... 12,624,984
 Tax rate (per \$1,000) '16... \$7.40
INT. at First Nat. Bank, Chicago.

ST. LOUIS COUNTY S. D. NO. 39.
 4s '11 J-D \$10,000 June 1 1917
 4s '12 J-J 50,000 July 1 18-'29
 4 1/2s '16 J-J 160,000 July 1 1918-1926
BOND. DEBT Sept 22 '16 \$160,000
 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.
Old High School Bonds.
 5s '07 s-a \$20,000 June 1 '17-'18
New High Sch. Bonds.
 5s '13 s-a \$150,000 Sept 1 '18-'23
Lincoln School (State Loan).
 4s '12 July \$25,000 July 1 1917
BOND. DEBT Sept 30 '16 \$220,000
 Assess. val. 1916... 27,814,343
 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. Mar. 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. Charter amendment adopted May 2 1916 providing for the continuance of the issuance of certificates in anticipation of city bonds. V. 102, p. 1735.

Board of Education.
 4 1/2s '87 M-N \$145,000 May 2 1917
 4 1/2s '88 J-J 144,000 & r. Jan 2 1918
 4 1/2s '89 M-N 100,000 May 1 1919
 4s '90 J-J 100,000 Jan 15 1920
 4s '04 A-O 100,000 Oct 1 1934
 4s '07 M-S 50,000 Sept 1 1937
 4s '08 M-N 74,000 May 1 1938
 4s '09 M-S 112,000 Mar 1 1939
 4s '09 J-J 150,000 July 1 1939
 4s '10 M-S 300,000 Mar 1 1940
 4s '10 A-O 145,000 & A-O 1 1940
 4s '10 M-N 200,000 Nov 1 1940
 4s '11 A-O 220,000 Apr 1 1941
Armory Bonds.
 3 1/2s '02 M-N \$99,000 May 1 1922
Council Appropriations.
 4 1/2s '87 M-N 100,000 May 2 1917
Lake Como Bonds.
 4 1/2s '91 M-S \$25,000 Sept 1 1921
Court-House and City Hall.
 4 1/2s '87 M-N \$198,000 May 2 1917
 4 1/2s '88 J-J 150,000 July 2 1918
West St. Paul Levee Grading.
 4s '90 M-N \$45,000 May 1 1920

Park Bonds.
 1 1/2s '87 M-S \$203,000 & r. Sept 1 1917
 4s '90 M-N 45,000 May 1 1920
 4s '05 A-O 75,000 Oct 1 1935
 4s '07 F-A 25,000 Feb 1 1937
 4s '07 J-D 50,000 June 1 1937
 4s '08 M-S 50,000 Sept 1 1938
 4s '09 F-A 50,000 Aug 2 1938
 4 1/2s '13 J-D 280,000 June 1 1943
Fire Department Bonds.
 4 1/2s '87 M-N \$100,000 May 2 1917
 4s '07 M-S \$48,000 Sept 1 1937
 4s '08 J-D 50,000 Dec 1 1938
 4s '10 A-O 25,000 Apr 1 1940

Refunding Bonds.
 4s '90 M-N \$560,000 May 15 1920
 4s '03 J-J 99,000 July 1 1933
 4s '04 A-O 25,000 Apr 1 1934
 4s '08 A-O 50,000 Apr 2 1938
 4s '09 M-S 400,000 Mar 1 1939
 5 1/2s '14 M-N 129,700 Mar 1 1917 (Subject to call any int. paying date.)
 4 1/2s '15 A-O \$477,000 Apr 1 '25 & '35
 4 1/2s '15 M-N 200,000 May 1 1945
 4 1/2s '16 J-J 200,000 Jan 1 1946
 4s '16 J-J 200,000 July 1 1946
Municipal Building Bonds.
 4s '06 M-S \$150,000 Mar 1 1936
 4s '08 A-O 50,000 Oct 1 1936
 4s '09 J-D 50,000 June 1 1939
Library Bldg. Bonds.
 4 1/2s '12 M-S \$50,000 Sept 1 1942
 4 1/2s '13 F-A 25,000 Aug 1 1943
 4 1/2s '13 M-N 200,000 Nov 1943
Water Bonds.
 4 1/2s '87 M-N \$192,000 May 2 1917
 4 1/2s '88 M-S 300,000 & r. Mar 1 1918
 4 1/2s '89 M-S 235,000 Jan 1 1919
 4 1/2s '89 M-N 200,000 May 1 1919
 4s '90 M-N 100,000 May 1 1920
 4s '07 A-O 100,000 & A-O 1 1937
 4s '08 M-N 50,000 Nov 2 1938
 4s '09 J-J 50,000 July 1 1939
 4s '12 M-S 100,000 Mar 1 1942
 4 1/2s '13 M-N 150,000 May 1 1933 & 43
 4 1/2s '13 F-A 150,000 Aug 1 1943
 4 1/2s '14 A-O 50,000 Apr 1 1934
 4 1/2s '15 J-D 400,000 Dec 1 1945

Sewerage Bonds.
 4 1/2s '87 J-D 200,000 & r. Dec 1 1918
 4s '89 F-A 250,000 & r. Aug 1 1919
 4s '90 M-N 145,000 & r. May 1 1920
 4s '07 M-S 100,000 Mar 1 1937
 4s '07 M-N 147,000 May 1 1937
 4s '08 J-J 125,000 Jan 1 1938
 4s '08 M-N 75,000 Nov 1 1938
 4s '09 J-J 150,000 July 1 1939
 4s '09 F-A 50,000 Aug 1 1939
 4 1/2s '13 J-J 250,000 July 1 1943

Hospital Bonds.
 4 1/2s '87 M-N \$16,000 May 2 1917
 4 1/2s '87 F-A 50,000 Aug 1 1931
 4s '89 F-A 50,000 Aug 1 1919
 4s '05 M-S 20,000 July 1 1935
 4s '08 A-O 5,000 Sept 1 1938
Permanent Impt. Bonds.
 (Schools, Bridges and Sewers).
 4s '03 M-S 200,000 Sept 1 1933
Permanent Impt. Bonds.
 (Housing Fund.)
 4 1/2s '15 M-N \$400,000 May 1 1935
 4 1/2s '15 J-J 500,000 July 1 1935
 4 1/2s '16 F-A 500,000 Aug 1 1936

Tax- Levy Certificates.
 4s '16 J-D \$2,994,200 June 15 1917
Street Bonds.
 4s '90 J-J \$22,000 Jan 1 1920
 4s '05 M-N 10,000 Nov 1 1935
Playground Bonds.
 4s '09 J-D \$25,000 June 1 1939
 4s '11 A-O 25,000 & A-O 1 1941
 4s '12 M-S 10,000 Sept 1 1917
 4 1/2s '13 M-N 25,000 May 1 1943
 4 1/2s '14 A-O 25,000 Apr 1 1944

Bridge Loans.
 4 1/2s '87 M-N \$212,000 May 2 1917
 4 1/2s '87 M-N 50,000 Nov 15 1917
 4 1/2s '88 J-J 295,000 July 2 1918
 4 1/2s '88 F-A 16,000 Aug 1 1918
 4s '89 J-J 34,000 July 1 1919
 4s '90 J-J 249,000 & r. Jan 1 1920
 4s '90 F-A 55,000 May 1 1920
 4s '07 M-S 100,000 Mar 1 1937
 4s '10 M-S 71,000 Mar 1 1940
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.—Sept. 30 '16.
 General bonded debt... \$8,912,000
 Water bonded debt... 2,257,000
 Special assessment bonds (revolving fund) 1,400,000
 Special assessment bonds (Class "A" & "B") 1,211,565
 Special assess. certificates 140,000
 Tax-levy cts. of indetb. 2,997,300
 Total city debt... \$16,917,865
Deductions—
 Water bonds... \$2,257,000
 Tax-levy certificates... 2,997,300
 Sls. fvs., cash & securities 412,577
 Net indebtedness... \$11,250,988

INT. on special assess. bonds paid and bonds redeemed out of assessment collections. The tax-levy certificates are issued in anticipation of the taxes for the year in which they bear date, and are a first lien against the taxes for that year. The charter limits the amount to 80% of the tax levy. (Sec "Chronicle," V. 63, p. 847.)
 The local improvement certificates are issued against deferred installments of local-improvement assessments and are a first lien upon the collections from said assessments. The general credit of the city is pledged to pay all deficiencies in case the collections are insufficient to pay the certificates in full.

CITY PROPERTY.—The water-works owned by St. Paul are self-sustaining and cost \$8,000,000. The value of all property owned by the city, including the water works, Sept. 30 1916, was estimated at \$24,011,000.
ASSESSED VALUATION (40% of actual value):
 1916. 1915.
 Real estate \$94,624,906 \$87,055,718
 Personal... 27,919,187 29,167,108
 Total... \$122,544,093 \$116,222,826
 Tax (per \$1,000) 30.63 32.78
 In addition to the total assessed valuation figures given for 1916, there is also \$48,144,547 which represents the valuation placed on

money and credits in accordance with a new method of taxation adopted by the Legislature.
POPULATION.—In 1915 (city directory), 276,140; 1910 (Census), 214,744; 1905, 197,025; 1900, 163,065; 1890, 133,156.

SOUTH ST. PAUL.
 This city is in Dakota County. Inc. 1886. Pop'n. 1910, 4,510.
Refunding Bonds.
 5 1/2s '13 J-J \$50,000 July 1 1933
 5 1/2s '14 J-D 50,000 June 1 1934
 5s '15 A-O 54,000 Apr 1 1935
BOND. DEBT Sept 22 '16 \$184,000
 Sinking fund 12,277
 Assess. val. 1915... 3,139,247
 Total tax (per \$1,000) 1915... \$43.90

STEVENS COUNTY.
 Morris is the county seat.
Railroad Aid Bonds.
 5s '92 J-J \$50,000 Jan 1 1923
 GEN. B.D. DT. Apr 8 '16. \$50,000
 Ditch debt (additional) 59,245
 Sinking fund 37,265
 Total assessed val. 1915... 7,320,692 (Assessment on real estate is about 1-3 and on personal property about 1/5 actual value.)
 Money and credits (additional, full value) 1915... 716,917
 State & Co. tax (per \$1,000) '15 \$10.10
 Average tax in county 1915... \$28.81
 Population in 1910... 8,293

STILLWATER.
 This city is in Washington County. Inc. 1854. Population 1910, 10,218.
Permanent Improvement.
 5s A-O \$60,000 Oct 1 1917
 5s J-J 60,000 July 1 1921
 Local Impt. (Part every 5 years).
 5s '13 M-N \$25,000 Nov 1 '33-'43
Refunding Bonds.
 5s '91 J-J \$25,000 Jan 1 1921
 5s '11 M-S 90,000 Sept 1 1941
 4s '12 July 47,000
 (Due \$1,000 in 1918, \$4,000 vly from 1919 to '29 incl. and \$2,000 in '30)
Water-Works Purchase Bonds.
 4s '10 \$85,000 1916-1925
 GEN. B.D. DT. Sept 22 '16 \$307,000
 Water bonds (additional) 85,000
 Sinking fund 20,207
 Assessed val 1916... 2,735,150
 Money and credits (additional, full value) \$1,448,748
 Total tax (per \$1,000) 1915... \$44.00
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. Incorporated Sept. 15 1896.
Electric-Light Bonds.
 5 1/2s '11 10,000 1931
 5 1/2s '12 M-N 20,000 Nov 1 '22-'27-'32
Refunding Bonds.
 5 1/2s '12 A-O \$8,000 Oct 15 1917
 Auditorium bonds 4s & 5s. 45,000
Water-Works Bonds.
 5s 52,000
 5 1/2s '15 s-a 10,000 1935
 5 1/2s '16 J-J 30,000 July 1 1946
BOND. DEBT July 1916... \$205,000
 Floating debt 26,000
 Sinking fund 15,250
 Assessed valuation 1915... 1,641,661
 Total tax (per \$1,000) 1915... \$73.30
 Pop. 1910, 3,714; 1916 (est.)... 5,500

VIRGINIA.
 This city is in St. Louis County.
Water-Works & Electric-Light-Plant-Purchase Bonds.
 5s & 6s '13 M-S \$320,000 Mar 1 1928
BOND. DEBT Sept 1916 \$320,000
 Assessed valuation 1916... 14,000,000
 Tax rate (per \$1,000) 1916... \$46.20
 Population in 1910... 10,473

VIRGINIA IND. SCH. DIST.
Building Bonds.
 5s & 6s '03 s-a \$11,000 1917-1918
 4s 55,000 1917 & 1918
 4s 70,000 1919 & 1920
BOND. DEBT Apr 26 '16 \$151,000
 Assessed valuation 1915... 28,493,603

WINONA.
 City is county seat of Winona Co. Inc. Mar. 6 1857. Pop'n '10, 18,883
Refunding Ferry Bonds.
 4s J-J \$15,000 Jan 1 1933
High Wagon Bridge.
 Jan \$100,000 Jan 1 '19-'28
 5s '15 M-N \$110,000 May 1 1935
Water-Works Bonds.
 5s \$25,000 1919-1923
Refunding Water Bonds.
 3 1/2s J-J \$50,000 July 1 '29-'32
Sewer Bonds.
 5s J-J \$1,000,000 July 1 '17-'18
 5s Winona S. W. Ry. J-J \$10,000 Jan 1 1917
Park Bonds.
 5s '05 5,000 July 1 1928
 5s '05 9,000 July 1 '39-'40
 4s '06 J-J 10,000 July 1 1926
 5s '15 M-N \$15,000 May 1 '21-'23 (1,000,000 May 1 1924)
Armory Hall Bonds.
 5s '14 Aug \$3,000 1924-1927
 TOT. BD. DT. Mar 1916 \$52,000
 Water bonds (included) 75,000
 Park bonds (included) 40,000
 Sinking fund 26,150
 Assessed val. 1915... 7,147,364
 Money and credits (additional, full value) 5,025,215
INT. at Nat. Park Bk., N. Y. C.

* 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.

WINONA SCHOOL DISTRICT.

4s	\$5,000	July 1 '17-'18
5s '13	A-O 20,000	Oct 1 '17-'20
	at 5.000	Oct 1 '17-'25
	10,000	1927-1928
4 1/2s '15	A-O 5,000	1937
	95,000	1937-1941
TOT. DEBT	Sept 22 1916	\$147,000
Assess. val. '16 (est. act.)		\$7,239,983
Moneys and credit (add'd)		
full value		5,332,191
School tax (per \$1,000) 1916		\$13.00
Population in 1916 (est.)		21,000
a INT. at Nat. Park Bank, N. Y.		
other int. at A. B. Leach & Co., Chicago, and Deposit Bank, Winona.		

BOND. DEBT Jan 1916. \$120,000

Bonds sold Feb 1916	500,000
Floating debt Jan 1915	62,790
Assess. val., real	13,711,267
Assess. val., personal	2,980,423
Total valuation 1915	16,691,690
Moneys and credits (add'd)	
full value	6,106,193
State & Co. tax (per \$1,000) '15	\$11.60
Population in 1910	33,398

WORTHINGTON IND. S. D. NO. 5.
A district in Nobles County.

Refunding Bonds.			
a A-O \$58,000	1929		
BOND. DEBT	Sept 22 '16	\$58,000	
Sinking fund		7,592	
Assessed valuation 1916		1,047,692	
Sch. tax rate (per \$1,000) '16		\$25.60	
INT. at First Nat. Bank, St. Paul.			

WINONA COUNTY.
Winona is this county seat.

County Jail Bonds.

5s	\$70,000	1918-1923
State Rural Highway.		
4 1/2s '16	\$500,000	Jan 1 '18-'26
5s	a-a 50,000	1918-1920

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.

Location.	Bonded debt.	Floating debt.	Assessed tax per \$1,000.	Pop'n 1910.		
Aitkin (V), Aitkin County	\$27,000	\$1,570	1386.209	77.54	1,638	
Aitkin School District	35,000	None	a600,000	a26.95		
Alexandria (C), Douglas Co.	30,000	10,000	a946.358	a48.20	3,001	
Anoka County	225,000	None	a354.276	a29.60	12,493	
Anoka Co. Con. S. D. No. 12	36,000	None				
Argyle Ind. S. D. No. 3, Mar. shull County	243,000	20,000	a2,720.601		6,960	
Austin (C), St. Louis County	106,000	None	1332.670	156.00	1,553	
Barnesville (C), Clay County	30,000	12,000	a1,985.623	a26.78		
Beltrami Co. Ind. S. D. No. 11	53,000	11,153	1,125.737	42.07	1,690	
Biwabik (V), St. Louis Co.	47,813	None			1,840	
Breckenridge (C), Wilkin Co.	45,000	None				
Brown Co. Sch. Dist. No. 1	255,000	2,500	a1,455.840	a29.00		
Chatfield Spec. No. 81 and Fillmore Jr. S. D. No. 109	245,000	None	3,030,773	6,870		
Chippewa Co. Ind. S. D. No. 30145,000	45,000	None	a3,035.950	a53.30	7,031	
Clearwater County	255,000	41,000	a4,453.164	a36.80	1,631	
Cloquet (C), Carlton County	32,000	4,773	534.949		1,318	
Coleraine (V), Itasca County	32,000	None	a495.419	a26.50		
Dawson (C), Lac Qui Parle Co.	53,000	None	a215.647		500	
Dawson School District	28,000	None			2,807	
Deerwood (V), Crow Wing Co.	35,000	None	a1,115.808	a29.00		
Detroit (C), Becker County	34,000	None	9,637,665	19.15	12,091	
Detroit Ind. Sch. District	75,000	None	9,342,985	78.20	17,069	
Dodge County	30,000	None	665,480	3.72	2,533	
Douglas County	101,800	None	1,375,626	157.30	3,572	
E. Grand Forks (C), Polk Co.	75,000	None	15,500,000	a36.80	7,036	
Ely (C), St. Louis County	70,000	None	800,000		2,161	
Eveleth (C), St. Louis Co.	35,000	None	4,878,797	70.98	2,230	
Glenwood (C), Pope County	50,000	None	a1,032.395	a18.50		
Grand Rapids (V), Itasca Co.	57,000	None	a3,692.674	a12.10	12,615	
Hastings School District	33,000	None	a4,574.297	a12.10		
Hubbard County	40,000	None	1,081,419	a26.80		
Isanti County	37,920	None	a1,140,052	a56.50	2,540	
Litchfield School District	48,500	8,698	a761.500	a60.00	1,811	
Luverne (C), Rock County	72,500	None	a302,434		887	
Madison (C), Lac Qui Parle Co	57,000	None	a4,511,660	a33.90	2,552	
Maple Hill (T), Cook County	25,000	None	a928,005	a16.82	2,152	
Marble (V), Itasca County	57,400	2,500	a1,023,471	a17.00		
Marshall (C), Lyon County	75,000	2,400	a368,211			
Marshall School District	25,000	None			17,022	
Marshall Co. Ind. S. D. No. 1	33,000	None	a11,676,071	a8.20	17,022	
Martin Co. Ind. S. D. No. 1	125,000	None	a500,000	a14.00	10,705	
Meeker County	40,000	None	a4,485,330	a12.40		
Melrose Ind. Sch. Dist.	40,000	None			3,056	
Millie Laes County	987,230	None	a1,296,320	a4.90	1,343	
Millie Laes Co. Ind. S. D. No. 13	70,000	None	12,008,267	146.10	2,080	
Montevideo (C), Chippewa Co.	44,000	None	a1,500,000	a2.00	5,648	
Mt. Iron (V), St. Louis Co.	55,000	None	a9,777,648	a11.15	14,125	
Mountain Lake School Dist.	31,000	106	a1,475,356	a44.00	3,265	
Nashauk (V), Itasca County	42,500	6,000			1,774	
New Ulm (C), Brown County	75,000	None	a20,214,958	a26.00	48,038	
Nicolette County	50,000	8,500	a488,638	a31.00		
Northfield (C), Rice County	56,000	None			9,553	
Ortonville (C), Big Stone Co.	42,000	None	a1,137,349	a55.00		
Otter Tail County	35,000	2,000	a1,124,562	a20.00		
Ottertail Co. Ind. S. D. No. 4	42,000	None				
Park Rapids Ind. S. D. No. 1	43,000	None				
Paynesville School District	28,000	None				
Pipestone (C), Pipestone Co.	71,500	None	a447,663	a27.70		
Pipestone School District	50,000	2,500	a498,195		1,757	
Pope County Ind. S. D. No. 8	20,000	None	a3,685,809			
Pope-Douglas Co. S. D. No. 5	30,000	None	a880,136			
Red Lake Falls (C), Red L. Co.	93,000	None	a3,718,997	a31.13		
Red Wing Sch. District	51,000	None	a1,500,000	a18.00		
St. Cloud Ind. S. D. District	260,000	None	a1,075,000	a42.00	4,176	
St. James Ind. S. D. No. 20	50,000	None	1,353	a685,769	a35.60	
St. Louis Co. Ind. S. D. No. 12	125,000	None	5,000	a1,050,000	a19.00	
St. Louis Co. S. D. No. 18	165,000	None	13,679	a403,225		1,745
St. Peter (C), Nicollet County	37,000	None	a539,420		2,558	
Sandstone Sch. Dist. No. 5	49,000	7,279	a1,567,560	a23.00		
Sank Centre Ind. Sch. Dist.	80,000	None	a685,000		1,876	
Sank Rapids (V), Benton Co.	25,000	None	a287,359	a60.70	4,990	
Staples (C), Todd County	97,000	None	a286,617			
Swift Co. Ind. S. D. No. 9	258,000	None	a9,695,000			
Thief River Falls Sch. Dist.	115,800	None	a9,927,787			
Tracy, Lyon County	47,500	2,500	a1,500,000	a45.00	4,135	
Two Harbors (V), Lake Co.	89,000	None	a773,503			
Waseca Co. Ind. S. D. No. 89	42,000	1,500	a42,016	53.20	2,538	
Watsonwan County	133,000	None	a14,470,063			
White Township, St. Louis Co.	27,000	None				
Willmar (C), Kandiyohi Co.	69,000	None				
Windom Sch. Dist. No. 6	44,000	None				
Worthington (C), Nobles Co.	47,300	1,500				
Wright County	32,635	None				

(C) City. (V) Village. f 1910 figures. g 1910 figures. * 1911 figures. † 1912 figures. ‡ 1913 figures. § 1914 figures. a 1915 figures. b 1916 figures. x Covers merely a recent issue of bonds; we are not informed as to what is total debt. y Total debt.

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 June 30 1916 there were \$280,487 33 warrants outstanding and the State had cash in the general revenue fund amounting to \$717,825 26. The Permanent School Fund on June 30 1916 aggregated \$4,804,445 60.

During 1915, 1914 and 1915 the State issued and disposed of \$955,000 5% certificates, the proceeds of which are to be issued for the extension of the capitol grounds. Up to June 30 1916 \$744,300 of these certificates had been redeemed, leaving \$210,700 outstanding on that date.

EQUALIZED VALUATION.—The equalized assessed valuation ($\frac{1}{3}$ appraised value) has been as follows in the years named:

Year	Personal Property	Railroads, & Teleg. Cos.	Express, Teleph.	Total	
1916	\$751,422,713	\$119,704,700	\$81,150,095	\$5,481,934	\$957,759,442
1915	750,783,258	115,506,427	81,531,948	5,486,694	953,308,327
1914	730,783,746	110,698,770	80,416,002	5,001,574	926,900,092
1912	547,544,903	93,762,629	67,434,335	4,576,958	713,318,822
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	109,139,783	109,168,673	51,570,247	1,911,688	573,840,391
1900	393,250,888	95,856,185	46,194,727	1,451,959	539,733,759
1890	374,753,112	105,543,294	42,902,608	663,374	523,862,858
1880	303,381,498	82,638,655	25,646,161	152,706	409,819,020

The value of moneys and credits amounting to \$303,501,582 are not included in the valuation figures for 1916, 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.

z These figures represent the values as ordered by the executive council in July 1916 and are subject to change when adjusted and spread upon tax lists by the various counties in the State.

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 1915 was \$4.50; this included \$2.22 general tax, \$4.11 for educational institutions and 17 cents for Capitol ground extension.

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 incurring 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 $\frac{1}{3}$ % 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 2 1/2% of the actual value of taxable property. It is provided, however, that any excess above the 1 1/4% limit must be authorized by a vote of the people. See V. 78, p. 1408. The 1913 Legislature passed an Act authorizing cities of the first-class to issue flood protection bonds up to 5% of the actual value of the taxable property as shown by the last preceding assessment roll. This Act is to 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 municipal water system, sustained the city's contention that it could issue bonds up to 5% of the actual value of the property of the city and was not limited to 3% 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 said, puts at rest the question raised. V. 89, p. 1176.

OPINION REGARDING MUNICIPAL IMPROV'T BONDS.—The Department of Justice in Nov. 1911 rendered an opinion to the effect that municipal improvement bonds or certificates issued in anticipation of the collection of taxes need not be considered in determining the constitutional limit of indebtedness as fixed by Section 74-v of the Supplement to the Code, 1907. V. 94, p. 365.

BONDS TAX FREE.—The 1909 Legislature passed an Act providing for the exemption from taxation of municipal, school and drainage bonds or certificates hereafter issued. It is expressly provided, however, that banks or trust companies holding such bonds or certificates shall not be exempted to make any deduction from the assessment of their shares by reason of that fact. V. 88, p. 1329.

INVESTMENT OF TRUST FUNDS (In What to Be Made) is regulated by Section 364 of the Code of 1897, as amended by Laws of 1913, which will be found in full in the State & City Supp. for Nov. 27 1915, p. 123.

POPULATION OF STATE.
1915 2,358,062 1900 2,231,853 1880 1,624,615 1860 674,913 1840 43,112
1910 2,224,771 1890 1,912,297 1870 1,194,020 1850 192,214

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 (Int. in Albia)	5th yr. until 10th yr. \$4,000 yrlly. from 10th yr. until 15th year and \$5,000 yearly thereafter.)
4 1/2s A-O \$15,000	1919 & 1920
4 1/2s A-O 15,000	1923
4 1/2s 60,000	1922
BOND. DEBT	Sept 22 '16 \$90,000
Tax levy val. '16 (1/4 Apr.)	770,257
Moneys & credits (add'd)	
full value (est.)	421,022
Tax rate (per \$1,000) 1916	\$44.00
Population in 1916 (est.)	5,283
AMES. This city is in Story County. Water-Works Bonds.	5s \$50,000 1916-'26-'28
Funding Bonds.	
4 1/2s \$25,000	1929
5s \$41,500	1935
BOND. DEBT	Sept 1916 \$116,500
Cash in treasury April 1916	28,825
Tax levy val. '15 (1/4 Apr.)	958,891
Moneys and credits (add'd)	
full value	563,190
Population 1910	4,223; 1915, 5,500
INT. payable at Ames Nat. Bank.	
DEBT LIMIT. —Total legal indebtedness city may incur, \$247,222.	

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

ATLANTIC.

This city is in Cass County, Inc. in 1872. Population 1915, 5,026. Refunding Bonds. 5s \$12,000 1929 City Imp't. and Grading Bonds. 6s \$17,354 1/2 part on 6 mos. 6s \$1,600 Apr 1 1917 Sewer Bonds. 6s \$2,962.18 part ea. 6 mos. Water and Light Bonds. 5s 11 \$20,000 Nov 1 1921 (\$5,000 payable annually) City Building Bonds. 5s 16 \$30,000 1918-1938 BOND. DEBT Oct 19 16 \$83,976 Tax levy val. '15 (1/4 appr.) \$12,295 INT. at City Treasurer's office.

BELMONT IND. SCH. DIST.

This district, which is in Wright County, not only includes the town of Belmont but also adjacent territory. Building and Equipment. 4 1/2 s 16 M-N 3,000 1926 15,000 1930-1934 4,000 1935 30,000 1936 BOND. DEBT Sept 1916 \$74,000 Tax levy val. '15 (1/4 appr.) 792,707 Population in 1916 (est.) 1,500

BOONE.

This city is in Boone Co. Incorp. as city of second class March 28 1868. Ref. Water (Subject to call). 3 1/2 s J-D \$38,500 June 1 1919 Fund. Wat. Bds. (Red. Aug. 2 '14. 4s F-A \$3,000 Aug 2 1919 Fund. Bonds (Red. Aug. 2 '14. 4s F-A \$5,000 Aug 2 1919 Water-Works Bonds. 4 1/2 s 11 M-N \$150,000 May 1 17 '31 4 1/2 s 11 J-D 30,000 Dec 1 1931 (Subject to call after Dec. 1 1921.) 4 1/2 s 14 J-J \$25,000 July 1 1934 (Subject to call beginning July 1 '24.) BOND. DEBT Sept 27 16 \$251,500 Tax levy val. '16 (1/4 appr.) 1,450,360 Money & credits (add'l) full value 1,148,656 Tax rate (per \$1,000) 1915 \$108.30 Pop'n '10, 10,347; 1915, 12,263. INT. at Geo. M. Bechtel & Co., Davenport; others at City Treas. office.

BOONE INDEP. SCHOOL DIST.

4 1/2 s 10 M-S \$35,000 Sept 1 1920 4 1/2 s 11 J-J \$7,000 July 1 1921 4 1/2 s 12 M-S \$100,000 Sept 1 1922 Building Bonds. 5s 14 F-A \$10,000 Feb 1 1924 BOND. DEBT Sept 22 1916 \$152,000 Tax levy val. '15 (1/4 appr'd) 497,015 Money & credits (add'l) full value 872,667 Tax rate (per \$1,000) 15 \$108.20 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. 4 1/2 s 12-A-O \$25,450 Apr 15 '20-'22-'24 Court-House Bonds. 5s 15 A-O \$200,000 TOT. DEBT Sept 27 16 \$279,450 Tax levy val. (1/4 appr.) 15,49,335,697 Money & credits (add'l) full value 1915 2,874,001 Pop'n, 1910, 27,626; 1915, 29,696 *This does not include value of railroads, telegraph, telephone and express companies, which in 1915 amounted to \$380,234. INT. on court-house bonds at County Treasurer's office and Cont. & Comm. Nat. Bank, Chicago.

BURLINGTON.

This city is in Des Moines County. Incorp. July 2 1836. Commission government adopted Nov. 29 1909. V. 89, p. 1495. Pop'n 1915, 24,357. Funding Bonds. 4s 04 \$190,000 1917-1923 5s 08 \$100,000 1918-1927 4 1/2 s 10 \$48,000 1928-1930 4 1/2 s 11 \$122,000 1932 Flood-Protection Bonds. 4 1/2 s 14 71,000 1916-1931 GEN. BONDS Oct 26 '16 \$396,000 Certificate debt (add'l) 78,000 Floating debt 4,300 Tax levy val. '16 (1/4 appr.) 4,746,453 City tax rate (per \$1,000) '16 \$142.90 INT. on bonds marked (1) at Chemical Nat. Bank, N. Y. City; (2) Geo. M. Bechtel & Co., Davenport; (3) City Treasurer's office.

BURLINGTON SCHOOL DIST.

4s 08 M-N \$111,700 Jan 1 1918 4s 09 A-O \$9,100 Jan 1 1919 4s 09 F-A 41,000 Aug 1 1919 4s 10 M-N 49,000 Nov 1 1920 BOND. DEBT Sept 1916 \$190,500 Tax levy val. '15 (1/4 appr.) 4,172,002 Tax rate (per \$1,000) '15 \$37.50 Population in 1915 (est.) 25,000 * Subject to call. INT. at First Nat. Bk., Burlington.

CALHOUN COUNTY.

Rockwell City is the county seat. Court-House Bonds. 5s 13 A-O \$25,000 Apr 1 1923 TOT. DEBT (2) Tax levy val. '13 (1/4 appr.) 9,264,855 Money & credits (add'l) full value 1,067,594 State & Co. tax (per \$1,000) '13 \$18.70 Pop'n 1910, 17,000; 1915, 17,808

CARROLL IND. S. D.

This district is in Carroll County. Building Bonds. 4 1/2 s 16 F-A \$30,000 Aug 1 '21-'31 (\$10,000 every 5 yrs. \$70,000 Aug. 1 1936 BOND. DEBT Aug 1 1916 \$120,000 Sinking fund Aug. 1916 4,098 INT. at office of Geo. M. Bechtel & Co., Davenport.

CEDAR FALLS.

This city is in Blackhawk County. Bridge Bonds. 5s 16 M-N \$37,000 Nov 1 '22-'33 BOND. DEBT July 1916 \$153,000 Tax levy val. 1916 (1/4 appr.) 942,852 Money & credits (add'l) full value 944,616 Pop. 1910, 5,012; 1915 6,284

CEDAR RAPIDS.

Cedar Rapids is in Linn County. Charter granted 1856. Commission government adopted in 1908. On July 1 1903 city took over water-works formerly owned by Cedar Rapids Water Co., and assumed all outstanding obligations, amounting to \$450,000, of which \$275,000 has been paid, leaving outstanding \$175,000. These bonds are not to be taken as a part of the legal indebtedness of city. Funding (\$10,000 wry. on June 1) 4s 09 J-D \$11,000 June 1 1919 Bridge Bonds. 4 1/2 s 11 M-S \$15,000 Mar 1 '17-'21 5s 11 J-J \$10,800 1917-1920 6s \$26,000 1921-1930 4 1/2 s 125,000 1926-1934 Concrete Dam Bonds. \$18,000 1917-1919 \$40,000 1920-1924 \$55,000 1925-1929 \$150,000 Oct 1 1927 4 1/2 s 03 J-J \$25,000 \$20,000 yearly on July 1 Refunding Bonds. 6s \$86,000 1917-1920 4s 16 J-J \$50,000 1917-1926 50,000 1927-1931 Fire Fund Bonds. M-S \$7,500 \$1,000 yearly Sewer Bonds (General). 4 1/2 s 11 J-J \$25,000 July 1 '22-'26 30,000 July 1 '27-'31 GEN. BD. DT. Sept. 1916 \$834,300 Water debt (included) 175,000 Sewer dis. bonds (incl.) 21,000 Floating debt 10,000 Value of city property 3,064,493 Appraised val. 1916 44,526,119 Tax levy val. '16 (1/4 appr.) 1,131,630 Money & credits (add'l) full value 1915 1,830,330 Tax rate (per \$1,000) 1915 \$25.00 Pop'n, 1910, 32,811; 1915, 40,667 INT. on bonds marked (b) at Northern Trust Co., Chicago; (c) at Farmers' Loan & Trust Co., N. Y.; (d) at First Nat. Bk., Chic.; (e) at office of City Treas.; (f) at Cont. & Comm. Tr. & Sav. Bk., Chi.

CEDAR RAPIDS IND. SCH. DIST.

4s 09 F-A \$60,000 Aug 2 1919 4 1/2 s 10 J-D 55,000 June 27 1920 4 1/2 s 14 M-S 140,000 Mar 1 1924 4 1/2 s 14 25,000 May 15 1924 School-Ground Purchase Bds. 4 1/2 s 10 J-D \$12,000 June 27 1920 Refunding Bonds. 4 1/2 s 08 \$48,000 July 1 1918 4 1/2 s 10 J-D 20,000 June 1 1920 4 1/2 s 11 J-D 50,000 June 27 1921 BOND. DEBT Oct 1916 \$409,000 Tax levy val. '15 (1/4 appr.) 9,370,947 Tax rate (per \$1,000) 1915 \$38.20 INT. payable at Treasurer's office.

CHARLES CITY IND. SCH. DIST.

A district in Floyd County. 4 1/2 s 10 M-N \$25,000 Nov 1 1920 4 1/2 s 11 J-D 50,000 June 21 1921 5s 13 J-D 40,000 June 1 1923 Refunding Bonds. 4 1/2 s 10 J-D \$23,000 Jan 1 1920 BOND. DEBT Sept. 1916 \$138,000 Tax levy val. '15 (1/4 appr.) 1,430,429 Money & credits (add'l) full value 934,941 Tax rate '15 (per \$1,000) \$40.30 INT. at Harris Tr. & S. Bk., Chic.

CHEROKEE IND. S. D.

This district is in Cherokee Co. Building Bonds. 5s 14 J-J \$85,000 July 1 1924 4 1/2 s 16 J-D 20,000 June 1 1936 BOND. DEBT Oct 1916 \$115,000 Tax levy val. '15 (1/4 appr.) 734,221 Money & credits (add'l) full value 596,700 Population in 1915 (est.) 5,000 INT. at District Treasurer's office.

CLAY COUNTY.

Spencer is the county seat. Funding Bonds. 5s 15 F-A \$84,000 Feb 1 '24-'35 5s 15 \$25,000 1920-1923 5s 16 44,000 1924-1935 Drainage Bonds (Part wry.). 6s \$20,200 1917-1919 5 1/2 s 25,700 1920-1921 6s 80,100 1917-1923 CO. BD. DT. Sept. 1916 \$153,000 Drainage debt (additional) 127,000 Tax levy val. '16 (1/4 appr.) 8,151,095 Money & credits (add'l) full value 1,624,046 State & Co. tax '16 (per M.) \$10.60 Population '10, 12,766; 1915, 14,722. INT. at Geo. M. Bechtel & Co., Davenport; on others at First Trust & Savings Bank, Chicago.

CLINTON.

This city is the county seat of Clinton County. Refunding Bonds. 5s 07 \$9,000 June 2 1917 4 1/2 s 11 40,000 Feb 1 1926 4 1/2 s 12 21,000 Nov 1 1927 Funding Bonds. 5s 07 \$32,000 Jan 1 1917 5s 03 16,000 Nov 2 1927 GEN. BD. DT. Apr 1 '15 \$118,000 Assessment debt (add'l) 78,064 Assessed valuation 3,779,855 Money & credits (add'l) full value 3,844,205 Pop'n 1910, 25,677; 1915, 26,018

CLINTON COUNTY.

The county seat is Clinton. Funding Bonds. 4 1/2 s 16 J-J \$65,000 Jan 1 '20-'29 4 1/2 s 11 52,000 (Part due beg. Jan. 1 1917) TOT. BD. DT. Sept. 1916 \$117,000 Drainage debt (add'l) 4,300 Sinking fund Mar 31 1915 14,816 Tax levy val. '15 (1/4 appr.) 14,892,666 Money & credits (add'l) full value 5,529,906 Pop'n 1910, 45,394; 1915, 45,339

CLINTON IND. SCH. DIST.

4s 08 \$33,000 Dec 1 1918 4s 09 \$60,000 May 1 1919 BOND. DEBT Mar 1916 \$93,000 Sinking fund 5,000 Tax levy val. '15 (1/4 appr.) 3,246,672 School tax (per \$1,000) 1915 \$34.00 D.V.P. at Merchants Nat. Bank, Clinton *Red. after 5 yrs. from issue.

COUNCIL BLUFFS.

Council Bluffs is in Pottawattamie Co. Inc. 1853. Pop. '15, 31,354. On Apr. 24 1911 City Council voted to take over plant of Council Bluffs City Water-Works Co. at valuation of \$510,500, fixed by court of condemnation 7-2 p. 1191. See remarks under State debt limit. \$600,000 bonds were sold for this purpose in May 1911. V. 92, p. 1390. Funding Bonds. 4 1/2 s 08 \$30,000 1918 (Subject to call after 1903.) 4 1/2 s 09 \$18,000 1917-1918 4 1/2 s 09 10,000 1917-1919 4 1/2 s 11 20,000 1921 Water-Works Bonds. 4 1/2 s 11 M-N \$560,000 1917-1930 (\$40,000 May 1 '17 and an equal amt. yly thereafter until paid.) Debt Sept. 30 1916. Bonded, under 5% limit \$88,000 Improvement bonds (add'l) 175,000 Water-works bonds (add'l) 560,000 Spec. sewer dist. bds. (add'l) 70,000 TOT. BD. DT. Sept. 30 '16 893,000 Appr. val. 15-16 (1/4 appr.) 20,896,047 Tax levy val. '16 (1/4 appr.) 4,684,428 Tax rate (per \$1,000) on appraised value 1916 \$11.81 + Pop'n 1910, 29,292; 1916, 35,000 INT. payable in N. Y. City at Nat. Park Bank; also at City Treasury.

COUNCIL BLUFFS SCH. DIST.

This district is co-extensive with Kane Twp. and City of Council Bluffs. Refunding Bonds. 4s 09 J-D \$7,000 Dec 1 1919 4s 10 J-J 50,000 July 2 1920 (Subject to call after July 2 1915) 4 1/2 s 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 1916 \$189,000 Tax levy val. '15 (including monies and credits) 5,018,670 (Assessment made at 1/4 of appraised value, except on monies and credits, which are assessed at full val.) Population in 1915 31,364 INT. at Harris Tr. & S. Bk., Chic.

DAVENPORT.

This city is in Scott Co. Inc. as a town Jan. 25 1839 and as a city Feb. 5 1851. Population 1915, 48,154. Funding Bonds. 4s 09 M-N \$290,000 Nov 1 '29 Corporate Bonds. 5s 13 M-N \$100,000 (Due serially ending Sept. 1 1931.) 4 1/2 s 16 M-N 3,000 Nov 1 '33-'35 1,000 Apr 1 1936 Park Bonds (Serial). 4 1/2 s 12 \$40,000 Jan 1 1932 Levee Improvement Bonds. 4s 11 M-S \$83,000 Sept 1 '17-'31 4 1/2 s 14 M-N 7,000 May 1 '19-'33 4s 16 J-D 100,000 June 1 '27-'45 TOT. BD. DT. Sept. 22 '16 \$693,000 Appraised valuation 1916 59,502,860 Tax levy val. '16 (1/4 appr.) 25,251,430 Money & credits (add'l) full value 8,066,965 City tax rate (per \$1,000) '16 \$20.00 The city is under a special charter and collects taxes, as noted above, on 1/2 the appraised value of property instead of 1/4 as is customary in other cases. INT. at Geo. M. Bechtel & Co., Davenport; Halsey, Stuart & Co., Chic., and Union Sav. Bk., Davenport.

DAVENPORT IND. SCH. DIST.

This district not only includes the city of Davenport, but also adjacent territory. School (Red. 5 yrs. from issue). 4s 09 J-J \$60,000 July 1 1919 4 1/2 s 11 J-D 65,000 June 1 1921 4 1/2 s 14 J-D 21,000 June 1 1924 Building Bonds. 4 1/2 s 15 J-J \$63,000 July 1 1925 Funding Bonds. 4s 16 J-D \$89,000 June 1 '26-'28 BOND. DEBT Oct 1916 \$298,000 Tax levy val. '16 (1/4 appr.) 13,129,024 Tax (per \$1,000) 1916 \$27.50 Population 48,633

INTEREST payable at Geo. M. Bechtel & Co. Davenport. *Includes money and credits, which are appraised at full value.

DENISON.

This city is in Crawford County. Incorp. in 1876. Pop'n '15, 3,461. Electric-Light Bonds. 5s M-S \$65,000 Mar 1 1934 (Subject to call bonds 1 to 5, incl., 5 years after date; bonds 6 to 15, incl., 10 yrs. after date; bonds Nos. 16 to 30, incl., 15 years after date.) Water-Works-Extension Bonds. 5s 15 J-J \$20,000 June 1 1935 (Subject to call \$5,000 in 5, 10, 15 and 20 years.) General Funding Bonds. 5s \$7,500 July 1 '25-'32 5s 20,000 Sept 1 1924 BOND. DEBT Oct 1916 \$112,500 Tax levy val. '14 (1/4 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 commission form of government approved (V. 85, p. 113), constitutionality of which was affirmed, V. 86, p. 870. Proposed bonds for water-works purchase declared illegal by State Supreme Court. "Chronicle" of May 13 1916, page 1824. Population 1910, 86,368; 1915, 105,538. City Hall Bonds (Special). 4s 09 J-J \$221,000 July 6 '17-'29 4 1/2 s 07 M-N 15,000 May 1 1917 153,000 May 1 '22-'27 Flood Protection Bonds (Spec. D.). 5s 13 \$115,000 Nov 1922 5s 14 M-S 34,500 Mar 25 '17-'24 5s 14 4,990.35 Jan 1 1918 Bridge Bonds (General). 4 1/2 s 11 M-N \$131,250 May 1 '17-'31 5s 14 F-A 100,000 Aug 1 1934 Refunding Bonds. 4s 16 M-N \$300,000 May 1 1936 Funding Bonds (General). 4s 07 M-N \$35,000 May 1 1917 (Subject to call May 1 1916.) 3 1/2 s 08 5,000 4 1/2 s 08 \$180,000 Aug 18 1928 4 1/2 s 15 J-D 30,000 July 1 1937 4 1/2 s 16 J-D 300,000 June 1 1936 Police Equip. Bonds (Special). 6s 14 \$8,000 Jan 1917-1918 Fire Equip. Bonds (Special). 5s 13 \$103,000 5s 14 80,000 Dec 1921 4 1/2 s 14 J-J 25,000 Jan 2 '17-'21 5s 15 20,800 GEN. BD. DT. Oct 1 '16 \$1,360,600 Special bond debt (incl.) 594,250 Floating debt 821,204 Cash on hand 372,192 Valuations for 1915 (Appraised). Gen. valuation \$117,926,101 Corporation stock 8,084,533 Money & credits 9,852,159 Corporation lands 3,396,632 Total \$139,259,425 Tax Levy Value Gen. val. (1/4 appraised) \$29,481,525 Corp. stock (20% appr'd) 1,616,906 Money & credits (act.) 9,852,159 Corp. lands (1/4 appr'd) 849,158 Total \$41,799,748 Money & credits and corporation lands are assessed only 5 mills on the dollar. The tax levy on the general valuation and corporation stock is 37.02 mills. INT. on funding bonds of 1916 payable at First Nat. Bank, New York; on others at City Treas. office.

DES MOINES IND. SCH. DIST.

School-House Bonds. 4 1/2 s 13 M-S \$50,000 Mar 1 1923 5s 13 M-S 275,500 Mar 1 1933 4 1/2 s 14 19,000 1934 4s 16 M-N \$368,000 May 1 1936 (Subject to call begin. May 1 1931) School-House Refunding. 4 1/2 s 10 \$400,000 Sept 1 1930 4 1/2 s 11 M-N \$210,000 May 1 1931 4 1/2 s 12 269,500 1932 4 1/2 s 12 M-N 70,000 Nov 1 1932 Refunding Bonds. 4s 09 \$93,600 June 1 '17-'25 4s 09 200,000 July 1 '25-'29 4 1/2 s 15 J-J 40,000 1935 TOT. BD. DT. Sept 1915 \$1,666,000 Tax levy val. '13 (1/4 appr.) 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 COUNTY.

Burlington is the county seat. Bridge Funding Bonds. 4 1/2 s 12 \$24,500 Apr 1 '17-'21 Road Funding Bonds. 4 1/2 s 12 \$17,500 Apr 1 '17-'22 County Funding Bonds. 4 1/2 s 14 \$77,000 Apr 1 '19-'29 BOND. DEBT Apr 1916 \$119,000 Warrants outstanding Jan 1 1916 5,842 Tax levy val. '14 (1/4 appr.) 10,544,712 Money & credits (add'l) full value 4,091,707 Pop'n 1910, 36,145; 1915, 35,656.

DES MOINES CO. DE. D. NO. 1.

5 1/2 s 11 J-D \$290,000 1917-1926 TOT. DEBT Mar 1916 \$290,000 Assessed valuation 1915 \$33,623 INTEREST payable at County Treasurer's office in Burlington or at Harris Trust & Sav. Bank, Chicago. DOW CITY CONSOL. INDEPENDENT SCH. DISTRICT. This district is in Crawford County Site, Building & Equipment. 4 1/2 s 16 M-N \$75,000 1920-1936 BOND. DEBT May 1916 \$75,000 INT. at Dist. Treas. office.

DUBUQUE.

Dubuque is situated in Dubuque Co., Inc. as a town in 1837 and as a city in 1841. Pop'n 1915, 41,694. Refunding Bonds. 4s F-A \$158,000... Feb 1 1917 4s J-J 120,000... Jan 1 1917 4s A-O 34,132... Oct 1 1919 4s J-J 35,000... Jan 1 1921 3 1/2s F-A 15,400... Feb 1 1922 3 1/2s F-A 13,250... Feb 1 1920 4s F-A 36,000... Feb 1 1920 4s 1/2 A-O 105,000... Apr 1 1936 Water Works (Red. \$40,000 wry.). 4 1/2s J-DS169,000... June 1 1920 Judgment Bonds. 4 1/2s 10 J-D \$49,000... Dec 10 1925 G. N. B. D. T. Oct 1916... \$659,782 Judgment debt (add'l)... 49,000 Assessment debt (add'l)... 437,801 Floating debt... 220,933 Water debt (additional)... 121,000 Appraised valuation 1915... 23,985,785 City tax rate (per \$1,000)... 16... \$14.00 INTEREST payable in New York City and at City Treasurer's office.

DUBUQUE SCHOOL DISTRICT. 4s J-D \$115,000... Dec 1 '17-'21 BOND. DEBT Sept 1916... \$15,000 Floating debt... 43,113 Tax levy val. 16 (1/4 appr.)... \$8,673,193 School tax (per \$1,000) 1915... \$22.00 Population in 1915 (est.)... 42,000 INT. at First Nat. Bk., Dubuque.

DUBUQUE COUNTY. County seat is Dubuque. Funding (Int. at Treas. office). 4 1/2s 11 J-J \$185,000... July 1 '21-'31 BOND. DEBT Sept 25 '14... \$247,000 Floating debt... 47,113 Tax levy val. 13 (1/4 appr.)... 16,387,794 Moneys and credits (add'l)... 1,220,450 Pop'n 1910, 37,450; 1915, 60,975. INT. at office of District Secretary or Treasurer.

ELDORA IND. SCHOOL DIST. This district is in Hardin County. School Bldg. and Equipment. 5s 16 J-D \$93,000... Jan 1 '22-'26 BONDED DEBT Jan 1915... \$54,000 Tax levy val. 15 (1/4 appr.)... 331,531 Moneys and credits (add'l)... 930,500 full value

ESTHERVILLE SCHOOL DIST. A district in Emmett County. 5s '02... \$25,000... Aug 1 1922 5s '02... 25,000... Dec 1 1922 5s '03... 25,000... Mar 1 1922 4 1/2s... 20,000... Sept 1 1920 5s '13... 20,000... Sept 1 1923 5s '13... 10,000... May 1 1923 BOND. DEBT Sept 1916... \$115,000 Sinking fund... 3,000 Tax levy val. 15 (1/4 appr.)... 1,131,774 Population in 1915... 4,123 INT. at Iowa Sav. Bank, Estherv.

FAIRFIELD IND. SCH. DIST. A district in Jefferson County. 4 1/2s 10... 23,000 5s '13... 15,000 Bldg. Bds. (red. begin in 1917). 4 1/2s 12 J-J \$60,000... July 1 1922 TOTAL DEBT Mar 25 '16... \$98,000 Tax levy val. 14 (1/4 appr.)... 978,225 Moneys & credits (add'l)... 10,498 Population... 5,500 Int. at office of Dist. Secy or Treas.

FORT DODGE. This city is in Webster Co., Incor. 1856. City now governed under commission plan. Pop'n 1915, 19,310. Ref. Water (Red. aft. 10 yrs. fr. issue). 4s '05 F-A \$16,000... Feb 1 1925 4s '08... 31,000... Apr 1 1918 4 1/2s '09... 5,000... May 1 1929 Ref. Bds. (Red. aft. 10 yrs. from iss.). 4 1/2s '08... \$25,000... Aug 1 1928 4s '09... 15,000... May 1 1923 4 1/2s '03 M-S 27,000... Sept 1 1923 Power Dam Constr. Bonds. 4 1/2s 16 J-J \$100,000... Jan 1 '23-'26 City-hall bonds 5s coupon... \$80,000 BOND. DEBT May 1915... \$129,000 Tax levy val. 14 (1/4 appr.)... 3,838,535 City tax (per \$1,000) 1914... \$34.40

FORT DODGE SCHOOL DIST. Building Bonds. 4s J-J \$30,000... 1919 4 1/2s 12 A-O 50,000... Apr 1 1922 5s '13 J-D 65,000... June 1 1923 (Subject to call beg. June 1 1923.) 4 1/2s 16 J-D \$70,000... Aug 1 1936 Refunding Bonds. 4 1/2s J-D \$5,000... 1915 4 1/2s 11 J-D 40,000... Dec 1 1921 BOND. DEBT Aug 1916... \$260,000 Floating debt... 25,000 Sinking fund Mar 1916... 11,000 Tax levy val. 15 (1/4 appr.)... 3,846,485 Moneys and credits (add'l)... 1,154,210 Population in 1916 (est.)... 22,000 INT. on building bonds & refunding bonds due 1921 payable at Geo. M. Bechtel & Co., Davenport; other bonds at First Nat. Bk., Chicago.

FORT MADISON. County seat of Lee County, Inc. Jan 19 1838. Pop'n 1915, 9,077. Ref. Bds. (Red. beg. July 1 1907). 4s J-J \$98,000... July 1 1922 Fire Department 6s... \$1,000 Funding Bonds. 4 1/2s 16 A-O \$10,000... 1927-1936 BOND. DEBT Sept. 22 '16... \$109,000 Floating debt... 13,658 Sinking fund... 1,121 Tax levy val. 16 (1/4 appr.)... 1,600,173 INT. payable in Fort Madison.

FREMONT COUNTY. Sidney is the county seat. Funding (Int. at County Treasury). 5s '15 J-J \$68,000... Jan 1 '17-'35 TOTAL DEBT Aug 1915... \$194,000 Taxable value 1914 (est.)... 6,500,000 Actual value (estimated) 21,000,000 Pop'n 1910, 15,260; 1915, 16,067.

GREENE COUNTY. Jefferson is the county seat. Court-House Bonds. 5s '15 A-OS140,000... Oct 1 '20-'25 BOND. DEBT Sept 1916... \$140,000 Tax levy val. (1/4 appr.)... 10,961,810 Pop'n 1910, 16,023; 1915, 16,339. INT. at office of Geo. M. Bechtel & Co., Davenport.

HAMILTON COUNTY. The county seat is Webster City. Drainage Bonds. 5s '12 F-A \$67,875.53... (Part yearly beginning Jan. 1 1913) 5 1/2s '11 M-N \$10,687.98... 1917-1918 5 1/2s '12 M-N 12,000... 1917-1920 Funding Bonds. 4 1/2s 16 J-J \$32,000... Jan 1 1921 GEN. B. D. T. Oct 1916... \$49,000 Drainage debt Mar 1 1916... \$359,917 Taxable val. 15 (1/4 appr.)... 9,286,373 Moneys and credits (add'l)... 1,691,104 Population 1910, 19,212; 1915, 20,535 INT. payable at Co. Treas. office.

HAMPTON SCHOOL DISTRICT. A district in Franklin County. Building & Improv't Bonds. 5s '14 M-N \$70,000... Mar 1 1924 (Subject to call \$2,000 yearly beginning May 1 1919.) TOTAL DEBT Mar 1916... \$70,000 Val. for taxation 1915... 3,659,508 Population in 1915... 3,026 INT. at Harris Tr. & S. Bk., Chic.

HANCOCK COUNTY. Garner is the county seat. Drainage Bonds. 5 1/2s M-N \$408,000... 1917-1923 County has no general bonded debt. Drainage debt Oct 1916... \$408,000 Appraised valuation 1914... 25,274,414 Moneys & credits (add'l)... 836,464 State & Co. tax (per \$1,000)... 15,321.00 Pop'n 1910, 12,731; in 1915, 13,886 INT. at First Nat. Bank, Chicago.

HARRISON COUNTY. Logan is the county seat. Court-House Bonds. 5s... \$51,512... 1917-1931 Funding Bridge Bonds. 4 1/2s 16 J-J \$50,000... Jan 1 '22-'26 Co. bond. debt May 8 '16... \$108,000 Tax levy val. 15 (1/4 appr.)... 9,756,718 State & Co. tax (per \$1,000)... 15,223.20 Pop'n 1910, 23,162; in 1915, 24,327 INT. at County Treasurer's office.

HENRY COUNTY. Mount Pleasant is the county seat. Court-House Bonds. 4 1/2s 12... \$100,000 (Due \$40,000 in 5 years and \$60,000 in the next 5 years.) BOND. DEBT Apr 1916... \$125,000 Warrant debt (est.)... 16,000 Sinking fund (est.)... 35,000 Tax levy val. 15 (1/4 appr.)... 7,235,693 State & Co. tax (per \$1,000)... 15,821.00 Pop'n 1910, 18,640; 1915, 17,807 INT. at Nat. State Bank, Mt. Pleasant.

IOWA CITY. This city is in Johnson County. In 1837. Pop'n 1915, 12,043. Funding Bonds. 4 1/2s 16 J-D \$137,000... 1917-1926 5s 15 M-N 3,000... May 1 1925 (Subject to call begin. May 1 1925.) 4 1/2s 16 M-N 110,000... 1918-1936 4 1/2s 16... 45,860.49... 1936 Park Bonds. 6s... \$10,000... 1917 Sewer Bonds. 6s... \$18,733... 1920-1930 6s Paving Bonds... \$117,491... 1923-1931 6s Bridge Bonds. 4 1/2s 16 M-N \$75,000... 1917-1935 Improvement bonds 6s... \$104,980 GEN. B. D. T. Mar 28 '16... \$203,000 Assess. bds. (additional)... 326,173 Taxable value 1915... 2,297,508 Actual value 1915... 10,655,832 INTEREST payable at Geo. M. Bechtel & Co., Davenport, Iowa.

IOWA CITY IND. S. D. Funding (Red. \$4,000 yearly). 5s July \$26,000... 1920 Building Bonds. 4 1/2s June \$32,000... 1922 (Subject to call \$2,000 yearly) 5s Mar \$20,000... 1923 4 1/2s 16... 177,000... 1923 4s 16... 73,000... 1923 BOND. DEBT Apr 27 '16... \$78,000 Tax levy val. (incl. moneys and credits), 1914... 2,987,300 (Assessment made at 1/4 of appraised value, except on moneys and credits, which are assessed at full value) Population in 1915 (est.)... 15,000 INT. in Davenport and Chicago.

IOWA COUNTY. Marengo is the county seat. Bridge Bonds. 4s... \$7,000... June 1 1917 4s... 5,000... Nov 1 1919 4s... 20,000... Apr 1 '21-'24 4s... 3,500... Nov 1 1925 4s... 10,000... Nov 1 '26-'27 County-Home Bonds. 4s... \$20,000... Dec 1 '18 & '20 5s Funding Bonds (Tax. Free). 5s '15 M-N \$13,000... Nov 1 '28 & '29 BOND. DEBT Mar 1916... \$83,500 Taxable value 1915... 9,313,227

Pop'n 1910, 18,409; 1915, 18,671. INT. at Geo. M. Bechtel & Co., Davenport. IOWA FALLS SCHOOL DIST. 4 1/2s '09 M-S \$5,000... 1919 Building Bonds. 5s '13 F-A \$75,000... Aug 1 1923 BOND. DEBT Oct 1916... \$80,000 Tax levy val. 15 (1/4 appr.)... 652,421 Moneys and credits (additional, full value)... 995,990 School tax (per \$1,000) 1915... \$34.00 Pop'n 1910, 3,710; 1916 (est.)... 4,000 INT. on 4 1/2s at Geo. M. Bechtel & Co., Davenport; on 5s at Hart-Trust & Sav. Bank, Chicago.

JACKSON COUNTY. Maquoketa is the county seat. Court-House Bonds. 5s '08 F-A \$17,000... 1918 5s '12 A-O 14,000... 1917-1930 5s '13 F-A 108,000... Feb 1 1933 BOND. DEBT Sept 1916... \$139,000 Floating debt... 44,386 Tax levy val. 16 (1/4 appr.)... 8,153,974 Moneys & credits (add'l)... 3,399,577 Pop'n 1910, 21,258; 1915, 20,694

JASPER COUNTY. Newton is the county seat. Court-House Bonds. 4s '08 Dec \$60,000... Dec 1 1919 (Subject to call \$15,000 yearly on Dec. 1, beginning 1912.) BOND. DEBT Oct 1916... \$60,000 Tax levy val. 15 (1/4 appr.)... 12,210,786 Moneys & credits (add'l)... 5,124,667 State & Co. tax (per \$1,000)... 15,199.00 Pop'n 1910, 27,036; 1915, 27,496 INT. at First Nat. Bk., Newton.

JESUP CONS. SCH. DIST. Building & Equipment Bonds. 4 1/2s 16 F-A \$85,000... Aug 1 1936 BOND. DEBT Sept 1916... \$85,000 Taxable value 1915... 817,978 Population in 1916 (est.)... 2,489

KEOKUK. Keokuk is in Lee County, Incor. Dec. 13 1848. Its debt, which amounted to over \$600,000 some years ago (caused by the reckless issue of bonds in aid of proposed railroads, few of which were built) is being reduced at the rate of \$4,000 per annum. Commission government has been accepted by this city. Funding Bonds. 5s '13 M-S \$36,000... Mar 1 '17-'28 5s '15 M-N \$10,500... May 1 '17-'25 Refunding Bonds. 4s '06 J-J \$65,000... Jan 1 1926 5s '14 J-J 45,000... Jan 1 25-'33 65,000... Jan 1 1934 NET DEBT May 1916... \$211,500 Assessed valuation 1915... 3,654,931 Pop'n 1910, 14,008; 1915, 15,173

DEBT LIMIT.—City debts in this State are limited by provisions of the State constitution (see State of Iowa), but the debt of Keokuk was created before constitutional inhibition took effect. KEOKUK SCHOOL DISTRICT. Building Bonds. 4 1/2s '08... \$17,000 4 1/2s 14 M-N 95,000... May 1 1924 BOND. DEBT Apr 1 1910... \$112,000 Floating debt... 17,000 Sinking fund... 9,136 Tax levy val. 14 (1/4 appr.)... 3,322,746 Actual value (est.)... 13,290,984 INT. at Keokuk Savings Bank.

KEOKUK COUNTY. Sigourney is the county seat. Court-House (red. beg. in 1914). 4s '09 M-S \$110,000... Mar 1 1919 BOND. DEBT Sept 25 '16... \$110,000 Tax levy val. 16 (1/4 appr.)... 9,637,265 Moneys and credits (additional, full value)... 4,875,652 Population '10, 21,160; '15, 21,225. INT. payable at Co. Treas. office.

KNOXVILLE. This city is in Marion County, Incor. in 1852. Pop'n 1915, 3,514. Water-Works Bonds. 4 1/2s 14 A-O \$68,500 (Due \$36,650 Jan 1 1934 and \$1,750 yearly beginning Oct 1 1915.) 4 1/2s s-a \$13,000... Jan 1 1921 18,000... Sept 20 1918 Judgment Bonds. 4 1/2s s-a \$23,000... Jan 1 1931 BOND. DEBT Apr 11 '16... \$122,500 Floating debt... 8,292 Tax levy val. 15 (1/4 appr.)... 2,734,567 Tax rate (per \$1,000) 1915... \$107.80

ROSSUTH COUNTY. Algona is the county seat. Funding Bds. (Tax-exempt). 4 1/2s 10 J-J \$67,000... July 1 '17-'24 4 1/2s 10 J-J 70,000... July 1 '24-'29 4 1/2s 16 J-J 34,000... Jan 1 '30 & '31 GEN. B. D. T. Sept 1916... 1,171,000 Drainage debt (assess.), est 3,500,000 Tax levy val. 16 (1/4 appr.)... 10,281,899 Moneys & credits (add'l)... 2,390,936 State & Co. tax (per \$1,000)... 16,820.50 Population '10, 21,971; '15, 24,200. INT. on funding bonds at Harris Trust & Sav. Bank, Chic.; other bonds at First Nat. Bank, Chicago and Geo. M. Bechtel & Co., Davenport.

LEE COUNTY. County seat is Fort Madison. Refunding Compromise Bonds. 3 1/2s J-DS140,000... Dec 1 '17-'20 Funding Bridge Bonds. 4s '10 F-A \$20,000... Aug 1 '17-'20 Funding Bonds. 4 1/2s 15 M-N \$80,000... Nov 15 '21-'28 11,000... Nov 15 1929

BOND. DEBT Dec '15... \$291,000 Tax levy val. 14 (1/4 appr.)... 11,809,654 State & Co. tax (per \$1,000)... 14,829.00 Population in 1910 (Census)... 38,702 INT. at First Nat. Bank, Chicago. MARION COUNTY. Knoxville is the county seat. Funding Bonds. 4 1/2s 16 J-J \$107,000... Jan 1 '26-'37 TOTAL DEBT... \$107,000 Pop'n 1910, 22,995; 1915, 23,972. INT. at Geo. M. Bechtel & Co., Davenport.

MARSHALLTOWN. City is in Marshall Co. First Incor. July 1863. Inc. as city of 2nd class Mar 1868. Commission gov't installed Apr 5 '11. Pop'n '15, 15,827. Fire Fund Bonds. 5s... \$15,000... July 1 '19 & '25 Fire Equip. (Red. beg. 5 yrs. fr. iss.) 5s '14 J-J \$88,000... July 1 1924 Funding Bds. (Part every 2 yrs.) 4 1/2s 04 J-J \$11,000... July 1 '16-'24 (Part every two years.) 4 1/2s '11... 25,000... May 1 1921 5s... 30,000... May 1 1929 Refunding Bonds. 4s J-J \$34,000... July 1 1920 (Pay to every 2 yrs. beg. Jan. 1 '16.) BOND. DEBT Apr 27 '16... \$120,000 Tax levy val. 15 (1/4 appr.)... 1,649,305 Moneys and credits (add'l)... 1,262,531 Tax rate (per \$1,000) 1915... \$103.00

MARSHALLTOWN IND. SCH. D. Refunding Bonds. 4 1/2s 01 F-A \$12,000... Feb 1 1921 4 1/2s '12... 57,000... July 1 1922 Bldg. Bonds. 5s '13... \$15,000... July 1 1933 (Subject to call beg. July 1 1922.) 4 1/2s 14 M-N \$30,000... May 1 1924 16,000... 1926 BOND. DEBT Oct 1916... \$129,000 Warrant debt... 18,496 Tax levy val. 15 (1/4 appr.)... 2,175,059

MASON CITY. This city is in Cerro Gordo County. Commission government adopted June 22 1913. Pop'n 15, 17,066.

Corporation Bonds. 4s '99... \$9,000... 1919 4s '01... 18,000... 1921 4 1/2s '08... 10,000... 1922 4 1/2s '12... 40,000... 1932 5s '13... 7,100... 1923 Funding Bonds. 4 1/2s 16... \$35,000... Apr 1 1936 Water-Works Bonds. 4 1/2s '03... \$1,000... 1928 4 1/2s '08... 21,000... 1928 Fire-Station Bonds. 4 1/2s '12... \$24,000... 1932 Park Bonds. 6s '09... \$8,000... 1932 Fire Equipment Bonds. 5s '14... \$2,000... 1917 Sewer bonds... \$140,000 TOT. B. D. T. Sept 1916... \$400,323 Certificate debt (add'l)... 62,029 Sinking funds... 21,166 Tax levy val. 15 (1/4 appr.)... 3,286,005 Moneys & credits (additional, full value)... 1,039,576

MASON CITY IND. SCH. DIST. High-School-Building Bonds. 4s... \$60,000... 1910 4s... 15,000... 1923 5s... 7,000... 1924 4 1/2s 16 M-N \$250,000... 1920-1936 4 1/2s... 40,000... 1936 BOND. DEBT Sept 1916... \$369,500 Tax levy val. 15 (1/4 appr.)... 3,568,286

MONONA COUNTY. Onawa is the county seat. BOND. DEBT Apr 1915... \$462,966 Assessed valuation 1914... 8,974,188 Pop'n 1910, 16,633; 1915, 17,578. 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 \$129,756... Dec 1 '17-'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. 4 1/2s J-J \$15,000... Part yearly 5s 15 F-A 50,000... Aug 4 '19-'23 BOND. DEBT Sept 21 '16... \$65,000 Floating debt... 42,600 Tax levy val. 18 (1/4 appr.)... 4,713,588 Moneys & credits (add'l)... 1,195,146 State & Co. tax (per \$1,000)... 15,325.00 Pop'n 1910, 25,420; 1915, 25,906. INT. payable at Co. Treas. office.

MONTGOMERY COUNTY. Red Oak is the county seat. Bridge and Road Funding. 4 1/2s 16... \$70,000... July 1 '22-'31 BOND. DEBT Sept 1916... \$70,000 Tax levy val. 15 (1/4 appr.)... 7,195,401 Moneys and credits (add'l)... 2,763,917 Pop'n 1910, 16,604; 1915, 17,297. MUSCATINE. City is in Muscatine Co. Incor. 1851. The water bds. are not a direct city obligation, being payable only from a special water-works tax. Refunding Bonds. 4 1/2s A-O \$30,000... Part yearly Water-Works Bonds. 5s... \$22,500... Part yearly City-Hall Bonds. 5s '14 M-N \$90,000... June 1 1934 Lease bonds 5s... \$15,000 BOND. DEBT Oct 5 '16... 157,500 Water bonds (included)... 22,500

City-hall bonds (included) \$90,000
Levee bonds (add'l) 15,000
Tax levy val. 1915 5,232,090
City tax rate (per \$1,000) 15.324-50
Pop'n 1910, 16,178; 1915, 15,829
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 \$10,000...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
4 1/2s '16 s-a 75,000...July 1 '26-'36
BOND. DEBT Sept 22 '16 \$129,000
Tax levy val. '16 (1/4 appr.) 2,561,215
Moneys and credits (add'l)
full value 1915 1,290,000
INT. payable at First Trust & Sav. Bank, Muscatine, Geo. M. Bechtel & Co., Davenport, and W. F. Bishop & Co., Muscatine.

MUSCATINE COUNTY.
Muscatine is the county seat.
Refunding Bonds.
4 1/2s '12 A-O \$11,500...Apr 1 1917
Court-House and Jail Bonds.
BOND. DEBT Apr 1 1916 \$76,000
Tax levy val. '15 (1/4 appr'd) 9,895,195
Pop'n 1910, 29,595; 1915, 28,663.
INT. at Geo. M. Bechtel & Co., Davenport.

MUSCATINE - LOUISA DRAIN
AGE DISTRICT NO. 13.
6s '15 A-O \$228,800...1918-1925
TOTAL DEBT May 1 1916 \$228,800
INT. at Cont. & Comm. Nat. Bk., Chicago.

NEVADA SCHOOL DISTRICT.
This district is in Story County.
4 1/2s --- \$7,000...1920
5s --- 90,000...1935
(Subject to call after 1920.)
BOND. DEBT Sept 1916 \$97,000
Tax levy val. '15 (1/4 appr.) 460,354
INT. at Commercial Nat. Bank, Chicago.

NEWTON.
This city is in Jasper County. Inc. in 1876. Population 1915, 5,182.
Water Bonds.
5s F-A \$40,000...Feb 1 1918
(Subject to call beg. Feb. 1 1913.)
4 1/2s M-S \$15,000...Mar 1 1924
(Subject to call beg. Mar. 1 1914.)
4s M-S \$11,000...Mar 1 1919
(Subject to call beg. Mar. 1 1904.)
Gas Works (red. Mar. 15 1921).
4 1/2s '11 M-S \$37,000...Mar 15 1926
Paving Bonds.
6s Apr \$4,000...Apr 1 1919
(Redeemable any int. date.)
6s May \$4,000...May 1 1919
(Subject to call any int. date.)
TOT. BD. DT. Sept. 1916 \$114,000
Tax levy val. '15 (1/4 appr'd) 954,695
Moneys and credits (add'l)
national, full value 1,319,821
INT. on bonds marked (\$) at Geo. M. Bechtel & Co., Davenport; (*) Otis & Co., Cleveland.

O'BRIEN COUNTY.
Pringhar is the county seat.
Court-House Constr. Bonds.
5s '15 F-A \$40,000...1920-1925
BOND. DEBT Mar 25 '16 \$140,000
Ass'd val. 1915 (equalized) 9,965,851
Real value 39,863,416
Moneys and credits (add'l)
full value 1,626,694
Pop'n 1910, 17,262; 1915, 18,582.
INT. at Geo. M. Bechtel & Co., Davenport.

OSCEOLA IND. S. D.
This district is in Clarke County.
Building Bonds.
4 1/2s '16 M-N \$74,000 May 1 '22-'36
BOND. DEBT July 1916 \$90,000
Tax levy val. (1/4 appr.) 962,865
Population in 1916 (est.) 2,900

OSKALOOSA.
This city is in Mahaska County.
5s '15 J-D \$35,000...July 1 '25-'33
BOND. DEBT Nov 1915 \$99,702
Tax levy val. '15 (1/4 appr.) 1,068,799
Population in 1915 10,414

OTTUMWA.
Ottumwa is in Wapello Co. Inc. with special charter 1857; reorganized under General Incorp. Law 1868; city of first class 1893. Commission government adopted in Jan. 1913. Population 1910, 22,012; 1915, 22,402.
Funding Bonds.
5s '12 M-S \$57,000...1917-1920
(\$7,000 payable yearly on Sept. 1.)
Refunding Bonds.
4 1/2s A-O \$60,000...Oct 1 1923
4 1/2s A-O 20,000...Oct 4 1917
4 1/2s '16 J-D 75,000...June 1 1936
(Sub. to call any time aft. June 1 '31.)
Water-Works Bonds.
4 1/2s '10 J-D \$138,000...June 1 1931
4 1/2s '10 J-D 137,000...June 1 1931
Fire Bonds.
5s '14 F-A \$11,000...1917-1920
GEN. BD. DT. Oct 1 1916 \$216,000
Water-works bonds (add'l) 275,000
Tax levy val. '16 (1/4 appr'd) 3,566,930
Moneys and credits (add'l)
full value 1,116,303
INT. on funding and refunding bonds at First Nat. Bank, Chicago.

OTTUMWA SCHOOL DISTRICT
4 1/2s '07 M-S \$25,000...Sept 2 1917
4s '09 J-D \$25,000...1919
Building Bonds.
4 1/2s '12 F-A \$43,000...Aug 1 1922

BOND. DEBT Oct 1916 \$93,000
Floating debt 50,000
Tax levy val. '15 (1/4 appr.) 3,752,977
School tax rate (per \$1,000) 15 \$46.40
Population in 1915 (est.) 25,000
INT. on bonds marked (a) in Chicago; (d) Ottumwa; (i) First Nat. Bank, Chicago.

PAGE COUNTY.
Clarinda is the county seat.
Drainage Dist. No. 6 Bonds.
6s '12 M-N \$25,000...Dec 31 '18-'22
Drainage Dist. No. 6 Bonds.
6s '12 M-N \$42,242.81 Dec 1 '17-'21
Drainage Dist. No. 3 Bonds.
6s '12 M-N \$10,400...Dec 31 1917
Funding Bonds.
4 1/2s M-N \$65,000...1929-1939

PAGE COUNTY (Concluded).
BOND. DEBT Jan 1 1916 \$132,000
Tax levy '15 (1/4 appr.) 9,741,848
Moneys and credits (add'l)
national, full value 4,340,232
Population in 1910 21,002
INT. at Halsey, Stuart & Co., Chicago; on others at County Treasurer's office or at office of Farson, Son & Co., N. Y. and Chicago.

PALO ALTO COUNTY.
Emmettsburg is the county seat.
Drainage Bonds.
5 1/2s & 6s \$250,000 '20, '21-'23 & 25
County has no general bonded debt.
Drainage debt March 1916 \$250,000
Tax levy val. '15 (1/4 appr.) 6,768,553
Moneys and credits, add'l)
full value 1,042,152
Pop'n 1910, 13,845; 1915, 14,965.
INT. at G. M. Bechtel & Co., Davenport

PERRY IND. SCHOOL DIST.
Building Bonds.
4 1/2s '09 --- \$32,000...Feb 1 1919
5s '13 --- 70,000...Apr 1 1923
BOND. DEBT Sept 1916 \$102,000
INT. at G. M. Bechtel & Co., Davenport

POCAHONTAS CO. DRAINAGE
DISTRICTS
Drainage Bonds.
5s J-J \$102,500...1927
TOTAL DEBT (7)

POLK COUNTY.
Des Moines is the county seat.
Court-House Bonds.
4s '05 A-O \$194,000...Oct 1 '17-'24
'05-'07-'08 \$140,000...1920
4 1/2s '11 --- 83,000...1920
Bridge Bonds.
4 1/2s '11 M-N \$100,000...1922-1932
4 1/2s '12 A-O 55,000...1922-1932
5s '14 J-D \$130,000...1934.
5s '16 J-J 60,000...1936
Voting-machine bonds 36,000
TOT. BD. DT. Sept 1916 \$822,000
Cash in Co. funds Sept 1 '15 193,772
Tax levy val. '16 (1/4 appr'd) 45,128,656
Moneys and credits, add'l)
full value 10,372,634
State & Co. tax (per \$1,000) 15 \$117.70
Pop'n 1910, 110,438; 1915, 129,121.
INT. on court-house bonds at Nat. Park Bank, N. Y.; others at County Treas. office or at any bank in Des Moines.

POTTAWATTAMIE COUNTY.
Council Bluffs is the county seat.
Ref. Road & Bridge Bonds.
5s '15 s-a \$140,000...1920.
(Due 1-10 yrly. beg. Apr. 1 1920.)
BOND. DEBT Oct '16 \$140,000
Floating debt 100,000
Tax levy val. '16 (1/4 appr'd) 1,879,927
Moneys & credits, add'l)
full value 4,588,898
Pop'n 1910, 55,832; 1915, 56,896

RED OAK IND. SCH. DIST.
This district is in Montgomery Co.
z Building & Equip. Bonds.
4 1/2s '16 J-J \$115,000...July 1 '21-'36
BOND. DEBT Sept 1916 \$122,000
Tax levy val. (1/4 appr.) 15,994,814
Moneys and credits (add'l)
national, full value 1,196,590
Tax rate (per \$1,000) 15 \$41.70
Population in 1916 (est.) 6,000
INT. payable in Red Oak.

SIQUOINEY.
This city is in Keokuk Co. Inc. about 1844. Pop'n, 1915, 2,111.
Sewer (red. after Feb. 1 1929).
4 1/2s '11 F-A \$35,000...Feb 1 1931
Funding Bonds.
5s M-N \$18,000...1920.
(\$500 payable each 6 months beg. May 1 1916 to May 1 1926 and \$1,000 each 6 months thereafter.)
BOND. DEBT Sept 23 '16 \$53,500
Floating debt 5,500
Sinking fund (estimated) 2,100
Tax levy val. '15 (1/4 appraised) 401,546
Moneys and credits (add'l)
national, full value 542,629
INTEREST is payable at Harris Trust & Savings Bank, Chicago, and by Geo. M. Bechtel & Co., Davenport.

SIoux CITY.
City is in Woodbury Co. Incorp. 1857. Commission govt. adopted Feb. 15 1910. Pop'n '15, 61,787.
Refunding Bonds.
4 1/2s '16 J-J 10,000...Apr 1 1935
4 1/2s '16 J-J 20,000...Apr 1 1935
4 1/2s '16 J-J 260,000...Jan 1 '23-'36
Improvement Bonds.
4 1/2s F-A \$159,900...Aug 28 1920
Judgment Funding Bonds.
4 1/2s '03 J-J \$204,500...Jan 1 1918
4 1/2s '05 J-J 59,000...Jan 1 1925
Funding Bonds.
4s '09 J-J 315,000...Jan 1 1919
(Subject to call 1914.)
4 1/2s '09 M-N \$100,000 May 1 '17-'20
BOND. DEBT Sept 25 16 \$1,134,400
Floating debt 84,436
Sinking fund 38,000

Tax levy val. '16 (1/4 appr'd) 13,517,358
Money and credits (add'l)
national, full value 3,826,375
Tax rate (per \$1,000) 1916 \$105
INT. at City Treasurer's office; on other bonds in New York City.

SIoux CITY IND. SCH. DIST.
Refunding Bonds.
4 1/2s '09 J-J \$344,000...Jan 1919
4 1/2s '13 M-S 130,000...Mar 1 1923
BOND. DEBT Mar 20 '16 \$474,000
Val. school prop. 1915 1,129,200
Tax levy val. 1915 13,250,000
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.

SPENGER IND. SCH. DIST.
This district is in Clay County.
Building Bonds.
4 1/2s '05 M-S \$2,000...Aug 1 1918
(Subject to call beg. Aug. 1 1914.)
4 1/2s '12 M-N \$55,000...May 1 '18-'22
5s '13 F-A 5,000...Aug 1 '19-'23
4 1/2s --- 10,000...May 1 1920
(Part yearly)
BOND. DEBT Apr 10 1916 \$72,000
Tax levy val. '15 (1/4 appraised) 679,284
Moneys and credits (add'l)
national, full value 499,660
Tax rate (per \$1,000) 1915 \$47.30
INT. at G. M. Bechtel & Co., Davenport.

SPIRIT LAKE SCHOOL DIST.
This district is in Dickinson Co.
Building Bonds.
5s '14 M-N \$90,000...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 (1/4 appr'd) 552,722
Population in 1914 (est.) 1,800
INT. at District Treasurer's office.

TAMA SCHOOL DISTRICT.
This district is in Tama County.
5s '13 A-O \$53,500...1917-1923
BOND. DEBT Nov 1915 \$60,000
Tax levy val. '13 (1/4 appr'd) 537,662
School tax rate (per \$1,000) 13 \$43.50
Population in 1913 (est.) 2,600
INT. at G. M. Bechtel & Co., Davenport.
VAN BUREN COUNTY.
Keosauqua is the county seat.
4 1/2s '08-'12 \$85,000...1920.
Funding Bonds.
4 1/2s '16 M-N \$24,000...May 1 '24-'31
4 1/2s '16 M-N \$26,000 M-N 1 '32-'35
BOND. DEBT July 1916 \$150,000
Tax levy val. '15 (1/4 appr.) 5,375,719
Moneys and credits (add'l)
national, full value 1,746,023
State & Co. tax (per \$1,000) 15 \$24.50
Pop'n, 1910, 15,020; 1915, 14,907

WAPELLO COUNTY.
Ottumwa is the county seat.
4 1/2s '13 A-O \$25,000...1917-1920
4 1/2s --- 66,000...1917-1926
5s --- 248,000...1917-1934
Funding Bonds.
4 1/2s '18 \$50,000...Oct 1 '21-'36
BOND. DEBT May 19 '16 \$380,000
Tax levy val. '15 (1/4 appr.) 9,158,612
Moneys and credits (add'l)
national, full value 2,580,281
Pop'n, 1910, 37,743; 1915, 38,100
INT. at County Treasurer's office.

WATERLOO.
County seat of Black Hawk Co. Inc. Feb 23 1868. Pop'n '15, 32,968.
Funding Bonds.
4s '04 J-D \$9,000...1917-1919
4s '05 M-N 55,000...May 1 1925
4 1/2s '08 M-N 50,000...May 1 1928
4 1/2s '11 M-N 50,000...May 1 1931
5s '15 50,000
Water-Works Bonds (Tax-free)
4 1/2s '10 J-J \$500,000...Jan 15 '20-'30
(Part due every 5 years.)
Refunding Bonds.
4s '02 J-D \$19,000...June 1 1922
Bridge Bonds.
5s '09 M-N \$79,000...1920 & 1931
5s '12 M-N 8,778 84...1933
5s '13 M-N 106,500...1932 & 1933
GEN. BD. DT., incl. \$500,000 water bds. June '16 \$940,079
Assessment debt payable from special funds \$20,000
Imp't. bonds 72,650
Park bonds 212,650

TOT. DEBT June 1916 \$1,032,729
Sink. fd. asst. gen. debt 82,092
Tax levy val. '15 (1/4 appr.) 6,572,456
Tax rate (per \$1,000) 15 \$93.00
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.
4 1/2s '12 M-N \$5,000...May 1 1922
4 1/2s M-N \$13,000...1922
4 1/2s '14 M-S 45,000...Mar 1 1924
Refunding Bonds.
5s '13 M-N \$24,000...May 1 1923
5s --- 27,000
BOND. DEBT Sept 1916 \$112,000
Floating debt 46,874
Tax levy val. '15 (1/4 appr'd) 3,469,828
School tax rate (per \$1,000) 15 \$36.67
Population in 1913 (est.) 14,000
INT. on bonds marked (\$) at Harris Tr. & Sav. Bank, Chicago; (*) at Geo. M. Bechtel & Co., Davenport. Others at Elston, Clifford & Co., Chicago.

EAST WATERLOO IND. SCH. D.
Funding & Building Bonds.
4 1/2s '08 F-A \$20,000...Aug 1 1918
4 1/2s '12 J-J 25,000...July 1 1922
5s '15 J-D 25,000...June 1 1925
High-School-Bldg. Bonds.
4 1/2s '16 F-A \$15,000...Feb 1 1936
Refunding Bonds.
4s F-A \$13,000...Aug 1919
(Subject to call after 1908.)
4 1/2s '07 J-J \$18,000...July 1 1917
5s '11 J-J \$12,000...July 1 1921
4s '13 J-D 24,000...June 1 1923
BOND. DEBT Sept 1916 \$287,000
Taxable value 1916 4,464,654
Appraised value 1915 15,297,906
INT. on 1915 bonds at Dist. Treas. office in N. Y. exchange.
*Red. after 5 years from issue.

WAVERLY.
This city is in Bremer Co. Bonds are taxable. Incorp. Mch. 2 1859.
Water-Works Refunding Bonds.
4s '01 s-a \$15,000...July 1 1921
(Subject to call \$1,000 July 1 1906 and \$1,000 July 1 1907.)
Municipal Imp. (red. Dec. 1 '08).
4 1/2s '08 s-a \$30,000...Dec 1 1928
Refunding Light Bonds.
6s '14 --- \$7,000...Dec 1 1924
Water and Light Bonds.
5s '15 \$25,000...July 1 1935
GEN. BD. DT. OCT 1916 \$76,000
Special Imp't. bonds (add'l) 14,164
Tax levy val. '15 (1/4 appr'd) 792,412
Population 1910, 3,205; 1915, 3,547
INT. at First Nat. Bank Waverly.

WINNESEAT COUNTY.
County seat is Decorah.
Court-House Bonds.
4 1/2s \$40,000...1917-1921
Funding Bridge Bonds.
4s '09 J-J \$95,000...Jan 1 '22-'29
Fund. Bldg. Warrant Bonds.
5s '13 M-N \$17,000...July 1 '20-'33
GEN. BD. DT. Dec 31 '15 \$219,000
Warrants outstanding 43,331
Tax levy val. '11 (1/4 appr.) 7,317,489
Pop'n, 1910, 21,729; 1915, 22,238
INT. payable in Decorah.

WINTERSET.
This city is in Madison County.
Refunding Light Bonds.
4s '09 s-a \$4,000...1919
Funding Bonds.
4s '02-'08 \$9,000...1918 & 1922
z Water-Works Bonds.
4 1/2s '09 \$60,000...1929
5s '16 M-N 16,000...May 1 '31-'36
TOT. BD. DT. Sept 1916 \$93,388
Imp't. & gen. bds. (included) 4,388
Tax levy val. '15 (real est.) 492,148
Moneys and credits (add'l)
full value 668,290
Population 1910, 2,818; 1915, 2,862
z INT. at Geo. M. Bechtel & Co., Davenport; others at 1st Nat. Bank, Winterset.

WOODSBURY COUNTY.
County seat is Sioux City.
Court-House-Constr. Bonds.
5s '15 J-J \$500,000...1920-1932
CO. BD. DT. Oct 1916 \$500,000
Bridge dist. bds. (add'l) 45,000
High dist. bds. (add'l) 35,000
Tax levy val. '15 (1/4 appr.) 23,150,688
Moneys and credits (add'l)
full value 4,117,358
Pop'n, 1910, 67,618; 1915, 82,315
INT. payable at office of Co. Treas

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 1/4 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.

Table with columns: Bonded Debt, Floating Debt, Tax Levy Value, Tax per \$1,000, Pop'n. Lists various counties and school districts with their respective financial data.

	Bonded Debt.	Floating Debt.	Tax Levy Value.	Tax per \$1,000.	Pop'n. 1915.
Carroll County	\$60,000	\$56,027			20,997
Casey School Dist. Guthrie Co	35,000	None	\$151,050		
Cass County	77,000	None	\$8,638,928		\$19,787
Cedar Falls Ind. Sch. Dist.	250,000				
Chariton (C), Warren County	765,000				5,214
Charles City, Floyd County	71,500	11,238			
Charter Oak Sch. Dist.	45,000		308,000		
Cherokee County	42,000	None	\$10,834,436		16,741
Churdan S. D., Greene Co.	30,000	None			
Clarinda Ind. Sch. Dist.	68,500				
Clayton County	99,000	None	\$9,623,941	\$49.00	25,129
Clear Lake Ind. Sch. Dist.	63,500		\$390,597		
Colo School District	33,000	None	\$682,643		
Crawford County	46,000		\$12,680,482	\$19.00	20,581
Cumberland Ind. Sch. Dist.	30,000	None			
Dallas Center Ind. Sch. Dist.	30,000	None			
Dallas County	42,000		\$10,049,808		25,610
Davis County	47,500		\$4,955,592		13,177
Decatur County	70,000	15,000			17,148
Dickinson County	54,500		\$5,226,498		9,165
Dolliver School District	248,000				
Dumont Consol. Ind. S. D.	54,000				
Dysart (T), Tama County	34,000	None			\$906
Early Ind. School District	75,000	None			
Earlville School District	25,000	None	\$687,748	\$28.50	
Earra Indop. School District	35,000	None	\$1,000,000	\$18.00	
Fairfield (C), Jefferson Co.	41,000		4,121		\$4,970
Fayette County	31,000		\$11,141,772		29,257
Fayette Ind. School District	25,000				
Fertile Consol. School Dist.	30,000	1,000			
Floyd County	86,000		\$8,051,745		18,213
Floyd Consol. Ind. S. D.	45,000		470,265		
Fontanelle (T), Adair County	30,000	None			
Fontanelle School District	235,000				
Forest City Ind. Sch. Dist.	80,000		505,364		
Fort Madison Sch. District	63,000	10,370	\$1,351,063	\$35.60	17,119
Fremont Ind. Sch. Dist.	30,000		800		
Galva School District	55,000	None	\$548,748	\$25.50	
Geneva Consol. Ind. S. D.	50,000	None			
Graettinger Ind. Sch. Dist.	30,000	3,500			
Grand Junction School Dist.	45,000				
Greenfield (T), Adair County	36,715	3,345			\$1,379
Grinnell (C), Poweshiek County	75,929		\$952,072		\$5,036
Grinnell Ind. Sch. Dist.	50,000	None			
Grundy Center Ind. Sch. Dist.	55,000	None	\$356,429		
Hampden (C), Franklin Co.	25,000				
Hansell Con. Sch. Dist.	35,000	None	\$269,000	\$42.00	
Harris School District	55,000	None	\$1,683,992		
Hawlock S. D., Adams Co.	255,000				
Howard County	339,000				13,929
Hubbard School District	248,000				
Humeston, Wayne County	31,000		879,032		
Independence School District	45,000	1,744	\$715,941		
Indianola (C), Warren County	40,000	32,000	\$698,000	\$46.00	3,400
Irwood School District	234,000				
Ironton School District	230,000				
Irwin Consol. Ind. S. D.	50,000		\$89,850		
Jefferson County	32,500	None	\$4,447,344		16,922
Jefferson Sch. Dist.	80,000		2,001,920		
Johnson County	50,000				27,330
Knoxville Ind. School Dist.	86,000	None	\$95,453		
Lamoni (T), Decatur County	26,000	5,897	\$207,929		\$1,541
Lansing School District	26,000	None			
Laurens Con. Sch. District	50,000	None	\$445,673		
Lawton Sch. Dist.	25,000	1,600	\$401,994	\$59.00	
Le Mars School District	25,000	None			
Lenox School District	49,000				
Leon, (C) Decatur County	45,000	None			2,190
Lewis Consol. Ind. Sch. Dist.	70,000				
Linn Grove Consol. S. D.	50,000	None	\$1,509,464		
Little Cedar Twp., Mitchell Co.	25,000				
Loxan School District	26,000	None			
Long Tree Sch. District	30,000	2,000			
Luana Consol. Ind. S. D.	30,000	3,000	\$224,000		
Luther School District	230,000				
Lucas County	31,600		\$4,969,104	\$22.50	16,120
Lyons Ind. School District	30,000	None			\$14,624
Madison County	43,000	None	\$7,177,181		16,394
Madrid School District	30,000				
Magnolia Twp. Con Sch D.	235,000				
Manilla (T), Crawford County	25,500		\$560,000		\$875
Manilla Ind. Sch. Dist.	45,000	None			
Manly Independent Sch. D.	39,000	1,400			
Manson School District	50,000		\$1,236,819		
Missouri Valley Ind. Sch. D.	25,000	None	\$500,000		
Mitchell County	29,000	None	\$10,079,167		
Modale School District	30,000	5,000	\$400,000		
Monroe School District	35,000		\$197,695		
Mt. Ayr (T), Ringgold County	49,000		\$276,658	\$92.00	\$1,646
Mystic School District	30,000	None			
New Albin Consol. Ind. S. D.	35,000	None			
New Sharon School District	32,500	None	\$184,532		
North English Sch. Dist.	27,000	None	\$213,047		
Northwood Ind. Sch. Dist.	48,000	6,000			
Osborne (C), Fayette County	52,212		1,094,380		6,028
Ogden School District	25,000	None			2,701
Oscota (C), Clarke County	66,500	10,000	\$404,663		8,956
Oscota County	25,000		\$5,612,727		
Ostalooza School District	75,000	None			
Pella (C), Marion County	106,000	None	\$1,534,380		3,091
Pella Ind. Sch. Dist.	48,000				
Pleasant Grove Twp. S. D.	240,000				
Postville Indep. School Dist.	50,000	None	\$298,788		
Radeliffe S. D., Vinton Co.	33,000	None			
Radwick Ind. School District	25,000	None			
Riverside S. D., Wash'ton Co.	25,000				
Roland Consol. Sch. Dist.	50,000	None	\$2,072,916		
Rolfo School District	65,000				
Seranton Ind. Sch. Dist.	230,000	None			
Sergeant Bluff Consol. Ind. S. D.	75,000				
Seymour (C), Wayne County	49,500		\$264,375		2,144
Seymour School District	45,000		\$555,710		
Sheffield School District	35,000	None	\$271,440		
Sheldahl Con. Ind. Sch. Dist.	33,200	None	\$300,000	\$28.00	
Sheldon Ind. School District	98,000		\$93,757		
Shell Rock S. D., Butler Co.	37,500		\$193,927		
Sidney Ind. School District	30,000				
Stoux Rapids Con Sch D.	60,000	None	\$628,795		
Slater School District	225,000				
Sloan Ind. Sch. Dist.	56,300	3,500			
Spencer (C), Clay County	40,000	None			
Sturm Lake Ind. Sch. Dist.	60,000		\$827,170		
Stuart (C), Vinton Co.	25,000				1,529
Sulphur Springs School Dist.	25,000	None	\$519,675		
Swaile Dale Con. Ind. S. D.	35,000	None			
Toledo Indep. School District	75,000	5,000			
Thompson Ind. Sch. Dist.	228,000	1,500			
Traer School District	30,000	None			
Union County	70,000	56,900	\$4,634,269	\$71.10	17,168
Valley Jct. (C), Polk County	65,000	None			5,814
Valley Junction Ind. S. D.	60,000	1,000			
Van Horn Ind. Sch. Dist.	28,000	None	\$122,578		
Waconia Twp. Con. S. D.	245,000				
Ware Consol. Ind. Sch. Dist.	40,000				
Warren Co. Ist. Drain, Dist.	42,131	None			
Watson Ind. Sch. Dist.	45,000	None	\$816,283		
Webb Con. School District	245,000				
Webster City (C), Hamilton Co.	38,492	1,503	\$1,422,397	\$41.50	\$5,208
Webster Ind. Sch. Dist.	25,000		\$339,769		
Wellman Ind. School District	25,000	4,000			
West Bend Con. Sch. Dist.	33,000		\$587,634		
West Liberty Ind. Sch. Dist.	75,000		\$1,475,694		
Wilton Junction Sch. Dist.	27,000	None	\$1,384,838		
Woodbine Independent S. D.	33,000	None	\$375,000	\$37.60	

	Bonded Debt.	Floating Debt.	Tax Levy Value.	Tax per \$1,000.	Pop'n. 1915.
Woodbury Monona D. D. No. 2	26,400				
Wright County	110,000	None	\$7,952,793		10,654

(C) City. † This covers merely a recent issue of bonds; we are not informed as to what is total debt. ‡ Total debt, \$1,911 figures. § 1912 figures. ¶ 1913 figures. * 1914 figures. † 1915 figures. ‡ 1916 population figures. § 1916 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 1895 was \$36,094,908. The indebtedness of the State at present is as follows:

State Capitol Refdg. Bonds.	Seminary Funds (Con.)—				
3 1/2 '13 J-J \$2,625,000	July 1 1916	58 '03 J-J	\$5,000	Nov 1 1923	
(Subject to call on any int.-paying date upon 30 days' notice.)	58 '04 J-J	100,000	Jan 22 1924		
	58 '84 J-J	5,000	Jan 30 1924		
	58 '94 J-J	35,000	Apr 19 1924		
	58 '91 J-J	646,958	Apr 1 1941		
	58 '95 J-J	5,000	Apr 2 1925		
	58 '95 J-J	5,000	July 1 1945		
	58 '02 J-J	1,000	Jan 2 1922		
	58 '03 J-J	22,000	Jan 1 1923		
	58 '05 J-J	201,000	Apr 28 1925		
	58 '06 J-J	2,000	Jan 2 1926		
	58 '10 J-J	6,000	July 1 1930		
	68 '11 J-J	2,909,000	July 1 1931		
	Total Oct. 1 1915	\$3,159,000	58 '11 J-J	5,000	July 1 1931
			58 '11 J-J	122,000	July 1 1941
			58 '13 J-J	2,000	Apr 15 1933
			58 '13 J-J	5,000	May 15 1933
			Total Oct 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 Oct. 1 1915 the bonded debt of the State was \$2,625,000. On Oct. 1 1915 the school and seminary fund certs. amounted to \$4,398,839. The total cash held in the treasury to the credit of all of the State funds on Oct. 1 1915 amounted to \$4,268,586 08. 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 1914 to \$195,761,841, or of machinery, tools, merchandise, &c., as taxed on "merchants and manufacturers" tax books, which amounted in 1914 to \$127,058,298.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1914	\$1,946,950,547	\$1.30	1902	\$1,046,469,144	\$2.50
1912	1,857,876,174	1.90	1900	1,001,769,464	2.50
1910	1,781,664,366	1.70	1895	938,202,003	3.50
1908	1,377,360,692	1.70	1890	805,668,844	2.50
1904	1,153,152,419	1.70	1880	532,692,043	4.00

Of the tax rate per \$1,000 for 1914 (\$1.30) 10 cents was to pay interest on the school and seminary fund certificates, 20 cents for the State Capitol bonds and \$1.50 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 14, 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 3, 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 thereon; 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 or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years.

At the general election on Nov. 7 1916 an amendment to the constitutions proposed by initiative petition was submitted to the voters, creating, by special law, a State Land Bank with power to loan money secured by deed of trust on agricultural lands and to issue bonds, and authorizing the appropriation of \$1,000,000 out of the State Treasury for that purpose and to exempt the capital and bonds of said bank from taxation. As soon as it is definitely determined by official vote whether this amendment carried or not, the fact will be reported in the State and City Department of the "Chronicle."

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we 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	3,108,665	1860	1,182,012	1820	66,557
1890	2,679,184	1850	682,044	1810	19,783
1880	2,168,380	1840	353,702		

The proportion of the colored population was 6.70% in 1880, 5.70% in 1890, 5.2% in 1900 and 4.8% in 1910. In number, blacks were 90,465 in 1850, 135,503 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.

NOTES.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.

The Merchants' Laclede National Bank, St. Louis, is the fiscal agent for the State of Missouri.

BATES CO. DEAN, DIST. NO. 1. Butler is the county seat. 6s '07 J-J \$276,000...within 18 yrs 6s '11 J-J 155,835c...1917-1931 GEN. BD. DT. Oct 1916...\$442,000 (District has no independent val.) Population in 1913 (est.)...35,000 INT. at District Secretary's office.

BENTON COUNTY. County seat is Warsaw. Refunding (Red. opt. of county). 4s '09 J-J \$40,000...1922 BOND. DEBT Sept 22 '16 \$4,000 Prof. Assess. val. '16 (3/4 act.)...5,683,440 State & Co. tax (per \$1,000) '16 \$14.30 Population in 1910...14,881 INT. at Miss. Val. Tr. Co., St. L.

BIG CREEK DE. DIST. NO. 1. This district is in Johnson County. 6s '12 F-A \$34,000...Feb 1 '17-'31 BOND. DEBT Mar 27 '15...\$37,000 INT. pay. at County Treasurer's office in Warrensburg or at office of Wm. H. Compton Co., St. L. or Chlc.

BIG TARIFF DRAINAGE DIST. This district is in Holt County. 6s '11 M-\$139,286c...1917-1929 6s '13 M-S 25,000c...1932 BOND. DEBT Jan 1916...\$169,000 Assessed val. 1916 (1/4 act.)...350,000 INT. at Merchants' Laclede Nat. Bank, St. Louis.

BLACKWATER DE. DIST. NO. 1. This district is in Johnson County. 6s '10...\$166,250...1917-1930 TOTAL DEBT... (?)

BUCHANAN COUNTY. The county seat is St. Joseph. Bonds are tax-exempt. Jail Bonds (Int. at Treas. office). 4s '09 M-N \$40,000...May 1 1919 BOND. DEBT May 1 1918 \$40,000 Assess. val. '15 (3/4 act.)...55,506,161 State & Co. tax (per \$1,000) '15 \$7.50 Population in 1910 (Census)...93,020 INT. at Amer. Exch. Nat. Bank, New York.

BUTLER COUNTY. Poplar Bluff is the county seat. Funding Bonds. 4 1/2s '02 J-J \$12,500c...July 1 1932 Jail Bonds (Red. beg. July 1 1929). 4s '10 J-J \$2,000c...July 1 1930 County debt Sept 1916...\$37,500 Drainage debt (additional) 317,700 Sinking fund/County...5,000 Ditel...20,000 Assessed val. '16 (1/4 act.)...7,530,889 State & Co. tax (per \$1,000) '16 \$6.30 Population in 1910 (Census)...20,624 INT. at County Treasurer's office.

CAPE GIRARDEAU SCH. DIST. Building and Impt. Bonds. 5s '14...\$117,000...4 1/2s '06...5,500 BOND. DEBT Sept 29 '16 \$122,500 Assessed valuation 1916...3,109,660 Real value (est.)...10,500,000 Tax rate (per \$1,000) 1916...\$14.50 Population in 1910 (est.)...16,000 INT. at Merchants' American Nat. Bank, St. Louis.

CAEROLL COUNTY. Carrollton is the county seat. Drainage District No. 3 Bods. 6s '11 M-S \$115,000...Sept 1 '31 County has no general bonded debt Drainage debt Oct 29 '16...\$115,000 Assessed val. 1916...4,162,000 State & Co. tax (per \$1,000) '16 \$6.80 Population in 1910...23,095 INT. at County Treasurer's office.

CARTAGE. This city is in Jasper County. Water-Works Bonds. 5s '08 A-O \$152,000...Apr 1 1925 BOND. DEBT Mar 1916...\$152,000 Assessed val. '16 (1/4 act.)...3,639,235 Tax rate (per \$1,000) 1916...\$10.00 Population in 1910...7,262 INT. at Miss. Val. Tr. Co., St. L.

CARTAGE SCHOOL DISTRICT. Building Bonds. 4s '05 M-S \$30,000...Sept 1 1925 (Red. beginning 10 years from date.) 4s '03 J-J 47,000c...1924 (Red. beginning 10 years from date.) 4s '16...\$90,000c (Red. beginning 10 years from date.) BOND. DEBT Sept 26 '16 \$167,000 Sinking fund...7,262 Assess. val. '15-16 (2 1/2 act.) 3,461,950 School tax (per \$1,000) 1916...\$15.00 Pop'n 1910 9,662; 1916 (est.) 13,500 INT. at Nat. Bk. of Comm., St. L.

CASS COUNTY. Harrisonville is the county seat. Township Railroad Bonds. 4s '01...\$10,000...March 1921 (Subject to call after March 1 1911.) 4s '08...\$117,000...June 1 1925 (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.) Ref. Twp. Bds. (Int. at St. Louis). 4 1/2s '13 Jan \$66,000...Jan 1 1933 (Subject to call after Jan 1 1918.) 4 1/2s '09...\$3,000...Jan 1 1919 (Subject to call after Jan 1 1909.) 4 1/2s '00...\$15,000...Feb 1 1920 (Subject to call after Feb 1 1910.) 4 1/2s '00...\$12,000...Sept 1 1925 (Subject to call after Sept 1 1910.) Refunds. Bds. (Int. at St. Louis). 4s '99 April \$150,000c...Apr 1 1910

BOND. DEBT July 1 '14. \$593,000 Assess. val. '14 (1-3 act.)...12,039,519 County tax rate (per \$1,000) '08 \$4.00 Population in 1910 (Census)...22,973

CENTRALIA. This city is in Boone County. Water Bonds. 6s '10 F-A \$45,000c...Feb 1 1930 Sewer Bonds. 5s '10 F-A \$14,000c...Feb 1 1930 BOND. DEBT Sept 1916...\$59,000 Sinking fund May 1 1916...5,000 Assess. val. '15 (1/4 act.)...744,922 Total tax (per \$1,000) 1915...\$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 \$80,000c Sept 1917-'25 County has no general bonded debt. Drainage debt Sept 22 '16 \$80,000 Assess. val. '15 (3/4 act.)...15,000,000 State & Co. tax (per \$1,000) '16...\$5.80 Population in 1910 (Census)...23,503 INT. payable at County Treas. office.

CHARLESTON. This city is in Mississippi County. Water System (part due yearly). 6s '14 M-S \$47,500c Mar 1 '19-'34 Sewer System (part due yearly). 6s '14 M-S \$30,000c Mar 1 '19-'34 Drainage Bonds. 5s '08 A-O \$11,000...Apr 1 1923 BOND. DEBT Oct 1916...\$94,500 Ass'd val. 1916...1,209,650 Tax rate (per \$1,000) 1916...\$12.50 Population in 1910...3,144 INT. at Merchants' Laclede Nat. Bank, St. Louis.

CHILICOTHE. This city is in Livingston County. Inc. in 1855. Pop'n, 1910, 6,265. Water Wks. Purch. & Impt. Bds. 5s '15 M-S \$135,000c Mar 1 '20-'35 (Part yearly) Paving Bonds. 4s '00 Jan \$7,500...Jan 1 1920 Electric Light Extension. 5s '10 F-A \$35,000...Feb 1 1930 5s '12 F-A 10,000...Feb 1 1932 BOND. DEBT Mar 25 '16 \$187,500 Assessed val. 1916...1,373,680 Tax rate (per 1,000) '15...28.00

CLAYTON (TOWN) SCH. DIST. This district is in St. Louis County. 4 1/2s '16 F-A \$125,000c...1925-1935 5s J-D 15,000c...1926 6s J-J 10,000c...July 1928 BOND. DEBT Feb 1 1916 \$150,000 Sinking fund...5,000 Assess. val. 1914...4,144,970 (Assess. 40 to 50% act. value.) Population in 1916 (est.)...2,000 INT. payable in St. Louis.

COLUMBIA. This city is in Boone County. Water Wks. & Elec. Lt. Bonds. 5s '08 J-D \$20,000...June 1 1926 4 1/2s '10 A-O 123,000...Oct 1 1930 BOND. DEBT July 1 1916 \$142,000 Assess. val. 1916...4,506,475 Pop. '10, 9,662; 1916 (est.) 12,000 INT. payable in St. Louis.

COLUMBIA ROAD DISTRICT. This district is in Boone County. Roads (Int. at St. L. Un. Tr. Co.). 5s '11 A-O \$82,500c Apr 1 '17-'27 BOND. DEBT Apr 1916...\$82,500 Sinking fund...11,000 Assess. val. '14 (1-3 act.)...4,800,000

COLUMBIA SCHOOL DISTRICT. Bonds are exempt from district taxes. 4s '09 M-S \$85,000c...Mar 1 1929 (Subject to call after \$7,500 Mar 1 1914, \$30,000 Mar 1 1919 and \$47,500 Mar 1 1924.) 4 1/2s '10 J-D \$25,000c...June 1 1930 (Subject to call after June 1 1920.) Building Bonds. 4s '16 J-D \$90,000...June 1 1930 (Subject to call after \$43,000 after June 1 1925 and \$47,000 after June 1 '31.) BOND. DEBT Sept 1916...\$200,000 Sinking funds (est.)...9,000 Assess. val. '15 (1-3 act.)...4,400,494 School tax (per \$1,000) 1916...\$13.00 z INT. payable in Columbia on other bonds at Miss. Val. Tr. Co., St. L. and Merc. Tr. Co., St. Louis.

COOPER COUNTY. Coarsville is the county seat. Court House (Red. aft. Jan. 1 '17). 4s '12 J-J \$100,000...Jan 1 1932 BOND. DEBT Sept 22 '16 \$100,000 Assess. val. '15 (1/4 act.)...11,602,504 State & Co. tax (per \$1,000) '16 \$15.80 Population in 1910...20,311 INT. at County Treasurer's office.

DALLAS COUNTY. County seat is Buffalo. See V. 100, p. 323, for reference to controversy over old railroad bonds. Railroad Aid Bonds. 7s '10 J-J 235,000...Assess. val. '14 (2-3 act.) \$2,717,230 Population in 1910 (Census)...13,101

DE SOTO. This city is in Jefferson County. Water-Works Bonds. 4s '04 M-N \$48,500...May 20 1924 (Subject to call by State Aud. on 30 days' notice before interest date.) 5s '13 M-N \$3,500...Oct 1 1933

BOND. DEBT Sept 27 '16...\$51,000 Floating debt...2,000 Sinking fund...5,000 Assess. val. 1916...1,029,880 City tax (per \$1,000) 1916...\$11.00 Population in 1910...47.21 INT. at Merchants' Laclede Nat. Bk. and 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). 5 1/2s '14 J-J \$25,000c...Jan 15 1934 Sewer (Red. beg. 10 yrs. from issue). 5 1/2s '14 J-J \$25,000c...Jan 15 1934 BOND. DEBT Sept 8 1916...\$53,000 Assess. val. '13 (40% act.)...627,748 City tax rate (per \$1,000) '14 \$15.50 INT. at Merchants' Laclede Nat. Bank, St. Louis.

DUNKLIN COUNTY DR. DIST. Kennett is the county seat. Drainage Bonds. 6s \$394,057...Various TOTAL DEBT Mar 27 '15 \$394,057 Sinking funds...150,000 Assess. val. 1916...10,162,000 Tax rate (per \$1,000) '16...\$21.80 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 \$400,200 Apr 1 '18-'32 (Part due every 2 years.) BOND. DEBT Mar 25 '16 \$400,200 INT. at Nat. Bk. of Comm., St. L.

FABIUS RIVER DRAIN. DIST. This district is in Marion and Lewis Counties. Incorp. April 1911. 6s '13 A-O \$300,000c Apr 1 '20-'33 BOND. DEBT Sept 1916...\$300,000 Assessed benefits...919,000 INT. at Miss. Val. Tr. Co., 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). 4 1/2s '08 A-O \$35,000c...Apr 1 1929 4s '06 A-O 5,000c...Oct 1 1929 BOND. DEBT Sept 25 '16 \$48,500 Sinking funds...27,439 Assess. val. '15 (abt. 1/2 act.) 1,261,575 Tax rate (per \$1,000) 1916...\$11.21 z INT. at Miss. Val. Tr. Co., St. Louis; others at Harris Trust & Sav. Bank, Chicago.

FULTON SCHOOL DISTRICT. This district is in Callaway County. High-School-Bldg. Bonds. 5s '16 F-A \$50,000...Negro-School Impt. 5s '16...5,000 BOND. DEBT Feb 1916...\$73,500 Assess. val. '15 (equalized) 1,787,208 Actual value (est.)...6,235,214

FULTON SPECIAL ROAD DIST. This district is in Callaway County. Road Bonds. 5s '12 M-S \$76,000...Mar '17-'27 TOTAL DEBT Sept 1916...\$76,000 Assessed valuation 1915...2,640,006 Actual value (est.)...10,000,000 INT. at Third Nat. Bank, St. Louis, and Callaway Bank, Fulton.

GREENE COUNTY. Springfield is the county seat. Court House (Int. at Treas. office). 4 1/2s '11 F-A \$150,000 Aug 1 '16 & '21 Special Road Dist. Bonds. 6s '15 A-O \$16,000...Oct 1 '17-'20 BOND. DEBT Apr 28 '16 \$150,000 Assess. val. '15 (1/4 act.)...30,000,000 State & Co. tax (per \$1,000) '15 \$21.70 Population in 1910...63,831

GREENE & LAWRENCE COS. DRAINAGE DIST. 6s '11 F-A \$213,700c Aug 1 '17-'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. April 4 1836. Water Works (Red. beg. Sept. 1 '23). 5s '12...\$270,000...Sept 1 1933 City-Hall (Red. beg. in 1914). 4s '09 M-N \$222,500c...May 1 1929 Bridge Bonds (Red. beg. in 1920). 4 1/2s '10 M-N \$20,000c...Nov 1 1930 BOND. DEBT Oct 26 '16 \$312,500 Sinking fund...6,669 Assess. val. '16 (1-3 act.)...6,020,000 Total tax (per \$1,000) 1916...\$35.50 Pop. '10, 18,341; 1916 (est.) 22,000 INT. at City Treas. office and at Merch. Laclede Nat. Bank, St. L.

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 \$36,750c July 1 '17-'23 4s '10 F-A \$80,000c...Aug 1 1930 (Subject to call after Aug 1 1920.) BOND. DEBT Oct 1916...\$162,000 Assessed valuation 1915...4,583,712 School tax rate (per \$1,000) '15 \$10.60 z 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 '09 J-J \$30,500...Jan 2 1919 4 1/2s '06 M-S 5,000...Sept 1 1920

Electric-Light (Subject to call). 4s '01 F-A \$5,000...Aug 2 1921 4s '08 M-S 5,000...Sept 1 1926 City-Hall (Subject to call). 4s '10 F-A \$19,000...Apr 1 1930 Gen. Expense (Red. beg. in 1918). 4 1/2s '13...\$37,500...Mar 1 1933 BOND. DEBT Apr 28 '16 \$102,000 (Assessment on real estate at 2-5; on personal prop. at 5/4 its actual val.) City tax rate (per \$1,000) '15...\$10.00 INT. on sewer 4s at Equitable Tr. Co., N. Y.; sewer 4 1/2s at Mercantile Tr. Co., St. Louis; 4s of 1901 at Nat. Bank of Commerce, Kansas City, Mo.; 4s of 1906 at Mercantile Tr. Co., St. Louis, and 4 1/2s of 1913 at office of City Treasurer.

INDEPENDENCE SCH. DIST. This district is a distinct 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. (Red. 10 yrs. beg. mat.). 4s '12 A-O \$17,000c...Oct 1 1923 4s '07 J-J 35,000c...Sept 18 1927 5s '13 A-O 75,000c...Oct 1 1932 4 1/2s '16 A-O 75,000c...Apr 1 1936 (Subject to call after April 1 1921.) BOND. DEBT Sept 1916...\$237,000 Assess. val. '16 (40% act.) 5,881,760 School tax (per \$1,000) 1916...\$13.00 INTEREST payable at Chrisman-Sawyer Banking Co., Independence, and in Kansas City, Mo.

JACKSON COUNTY. Independence is the county seat. Hospital Bds. (Red. aft. June 1 '14). 4s '09 J-D \$15,000...June 1 1929 BOND. DEBT Apr 23 '16 \$105,000 Sinking fund Sept 26 '15...\$72 Assess. val. real estate \$185,132,724 Assess. val. pers'l & banks 48,650,600 Merchants & manufacts 13,162,740 Total assess. val. 1915...246,946,064 (Real estate assessed at 40% actual value, personal property 50%) Population in 1910...283,522 z Includes railroads. INT. at Fidelity Trust Co., Kansas City, Mo.

JASPER COUNTY. Carthage is the county seat. Road Bonds. 6s '13 J-J \$23,000...\$2,000 yearly Hospital Bonds. 5s '16 J-J \$100,000c Jan 10 '17-'21 TOTAL DEBT Oct 1915...\$25,000 Bonds sold Nov '15...100,000 Assess. val. 1914...28,669,595 Population in 1910...89,673 INT. at First Nat. Bank, Searsville.

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-S \$17,000c...Nov 1 1925 Impt. Bds. (Red. aft. Mar. 1 '22). 4 1/2s '12 M-S \$70,000c...Mar 1 1932 Renewal Bonds. 4s '07 J-J \$44,000c...July 1 1917 BOND. DEBT Sept 1916...\$131,000 Sinking fund May 1916...9,000 Assess. val. '15 (1/4 act.) 4,500,000 Total tax rate (per \$1,000) '15 \$11.00 INT. at City Treasurer's office.

JEFFERSON CITY SCH. DIST. 4s '03 J-J \$42,000c...Jan 1923 (Subject to call after 1909) 5s '14 J-J \$100,000c...Jan 1934 (Subject to call after 1914) BOND. DEBT Mar 29 '16 \$132,000 Floating debt...2,729 Sinking fund...3,927 Assess. val. '15 (1-3 act.) 4,006,215 School tax (per \$1,000) 1914 \$11.50 Population in 1915 (est.)...16,000 INT. at Central Missouri Trust Co., Jefferson City.

JEFFERSON COUNTY. Hillsboro is the county seat. Road Bonds. \$25,000...Aug 1 1917 5s '16 F-A 48,000...Aug 1 '18-'25 77,000...Aug 1 '26-'37 TOTAL DEBT... (?) Population in 1910...27,878 \$831,000 sold up to Sept. 12 1916.

JOPLIN. Joplin is in Jasper County. Special charter Apr. 20 1914; organized as a city March 17 1873. All bonds are taxable. Commission govt. adopted Oct. 7 1913. Popula. 1910, 32,073. Fire Dept. Bds (Red. aft. Apr. 1 '13). 6s '08...\$2,500c...Apr 1 1928 Sewer Bonds (Red. aft. Nov. 1 '14). 5s '09 M-N \$21,500c...Nov 1 1929 (Induct. (Red. aft. 5 yrs. fr. issue). 5s '08 F-A \$12,500c...Feb 1 1928 5s '13...50,000c...May 1 1933 5s '15 A-O 18,500c...Oct 1 1935 Market St. Bds. (Red. beg. in 1918). 5s '13...\$90,000...Feb 1 1933 BOND. DEBT Sept 23 '16 \$190,000 Sinking funds...16,805 Assess. val. 1916...10,300,000 Real value (est.) 1914...30,000,000 Tax rate (per \$1,000) 1916...\$15.50 INT. at City Treasurer's office.

JOPLIN SCHOOL DISTRICT. 6s '01 F-A \$1,000...1921 4s '01 J-D 15,000c...1921 (Subject to call at any time.) 4s '04 F-A \$1,000...1924 4 1/2s '08 M-N \$65,000c...May 1 1928 (Subject to call after May 1 1918.) 4 1/2s '10 M-N \$75,000c...May 1 1930 (Subject to call after May 1 1920.) z Site, Building & Equipment. 4 1/2s '16 J-J \$300,000...Jan 1 1936 (Subject to call after Jan 1 1926)

JOPLIN SCHOOL DISTRICT.

(Concluded.)
z Grade School Building.
4 1/2 '16 J-J \$50,000. Jan 1 1936
(Subject to call after Jan 1 1936)
BOND. DEBT Oct 2 1916-\$507,000
Sinking fund Aug 1 '16..... 24,404
Assess. val. 1915.....11,192,777
Real value (est.).....35,000,000
Tax rate (per \$1,000) '16.....\$16.00
Population in 1916 (est.).....36,000
INT. on bonds marked (*) at Nat. Bk. of Comm., N. Y.; (z) at Merch. Laclede Nat. Bank, St. Louis.

KANSAS CITY.

Kansas City is situated in Jackson County, Incorp. Feb. 4 1850. All paid. All bonds are taxable.
Fire-Protection Bonds.
48 '04 J-J \$35,000. Jan 1 1924
4 3/4 '10 M-S 100,000. Sept 1 1930
4 1/2 '15 J-J 125,000. July 1 1935
Water-Works Bonds.
48 '04 J-J \$741,000. Jan 1 1924
48 '10 M-S 870,000. Sept 1 1930
Park Bonds.
48 '04 J-J \$67,000. Jan 1 1924
48 '15 J-J 100,000. July 1 1935
48 '15 J-J 200,000. July 1 1935

Hospital Bonds.
48 '04 J-J \$98,000. Jan 1 1924
48 '10 M-S 66,000. Sept 1 1930
4 3/4 '13 M-S 100,000. Mar 1 1933
4 3/4 '15 J-J 125,000. July 1 1935
Market-House Bonds.
4 1/2 '04 J-J \$250,000. Jan 1 1924
48 '10 M-S 50,000. Sept 1 1930
Levee Bonds.
4 1/2 '10 M-S 875,000. Sept 1 1930
Work-House Bonds.
4 1/2 '10 M-S 550,000. Sept 1 1930
4 3/4 '15 J-J 75,000. July 1 1935
Paving-Repair-Plant Bonds.
4 1/2 '10 M-S 550,000. Sept 1 1930
Sewer Bonds.
4 1/2 '10 M-S \$300,000. Sept 1 1930
4 1/2 '15 J-J 100,000. July 1 1935
4 3/4 '15 J-J 100,000. July 1 1935
4 3/4 '15 J-J 100,000. July 1 1935

Street Bonds.
4 1/2 '10 M-S \$475,000. Sept 1 1930
4 1/2 '15 J-J 200,000. July 1 1935
4 1/2 '15 J-J 250,000. July 1 1935
4 3/4 '15 J-J 25,000. July 1 1935
Bridge and Viaduct Bonds.
4 1/2 '10 M-S \$200,000. Sept 1 1930
4 1/2 '15 J-J 200,000. July 1 1935
Incinerating-Plant Bonds.
4 1/2 '10 M-S \$100,000. Sept 1 1930
Levee and Drainage Bonds.
4 1/2 '13 M-S \$100,000. Mar 1 1933
Police Dept. & Municipal Court.
4 1/2 '15 J-J \$125,000. July 1 1935

INTEREST is payable at City Treasurer's office or at Chase Nat. Bank, N. Y. City.
TOTAL DEBT, SINK, PDS., &c.,
Oct. 1 '16, Apr. 19 '15.
Tot. bond. dt. \$5,862,600 \$6,321,000
Sinking funds..... 725,500 2,210,125

Net debt.....\$5,125,494 \$4,110,875
The figures of the total debt include water debt amounting to \$1,611,000. Water debt sinking fund, included in above, consisted of \$173,000 cash & \$9,000 bonds held as investments. Cash in city treasury Oct. 1 1916, \$7,845,699. 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 \$2.14 million water judgment bonds. V. 75, p. 1165. These bonds matured July 1 1915.

ASSESSED VALUATION AND TAX RATE.

	1916.	1915.
Real estate	142,900,820	141,466,600
Personal	54,518,822	52,119,130
Merchandise	12,900,390	13,167,880
Total	210,320,032	206,753,700
*Tax (per 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.

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 and Swone school districts are now part of the school districts of Kansas City. Population in 1916, 375,620.
Building Bonds.
3 1/2 '99 J-J \$400,000. July 1 1919
3 1/2 '03 J-J 500,000. Jan 1 1923
3 1/2 '05 J-J 841,000. July 1 1925
48 '07 J-J 800,000. July 1 1927
48 '10 J-J 750,000. July 1 1930
48 '12 J-J 2,000,000. July 1 1932
4 1/2 '13 J-J 2,000,000. July 1 1933
BORDER STAR SCH. DIST.
58 '06 M-N \$10,000. May 1 1926

BRISTOL SCHOOL DISTRICT.

Building Bonds.
58 '05 A-O \$9,000. Apr 1 1925
58 '09 J-J 12,000. June 1 1929

MT. WASHINGTON SCH. DIST.

58 '02 J-J \$5,500. June 3 1922
58 '02 M-S 3,000. Sept 1 1922
4 1/2 '09 M-S 18,000. July 1 1923

SEVEN OAKS SCHOOL DIST.

58 '09 M-N \$5,000. May 1 1929
58 '11 F-A 3,000. Feb 1 1931

SWOPE SCHOOL DISTRICT.

58 '09 M-N \$2,500. May 1 1919
58 '08 F-A 5,000. Aug 1 1928

TOTAL DEBT Oct 1 '16 \$7,164,000
Sinking fund (cash & inv) 645,357
Assess. val. 1916..... 214,841,184
School tax (p. \$1,000) 16-17 \$132,000
* Of the \$2,000,000 4 1/2's \$1,592,000 were sold up to Oct. 1 1916.
DISTRICT PROPERTY.—The value of property owned by the district (unencumbered), \$9,718,974

KENNETT.

This city is in Dunklin Co., Inc. about 1897. Population 1910, 3,033.
Water-Works Bonds.
58 '12 A-O \$40,000. 20 years
Sewer Bonds.
58 '12 A-O \$35,000.
(The above issues are due \$2,000 in 10 years, \$20,000 in 15 years and \$53,000 in 20 years.)
BOND. DEBT Sept 1916.....\$75,000
Floating debt.....82,000
Assess. val. '15 (est.).....900,000
Tax rate (per \$1,000) 1915.....\$14.00
INT. at Miss. Val. Tr. Co., St. L.

KIRKWOOD.

This city is in St. Louis County, Incorporated July 1899. Bonds are taxable. Population 1910, 4,171.
Funding Bonds.
48 '09 A-O \$5,000. Oct 1919
Rec. & L. (Subject to call)
48 '01 M-S \$13,000. Sept 1920
4 1/2 '06 J-J 64,000. July 1926
4 1/2 '11 M-S \$10,000. Sept 1 1931
Water-Works.
58 '02 M-S \$25,000. Sept 1922
4 1/2 '06 J-J 612,000. July 1926
City Hall and Jail Bonds.
58 '14 M-N \$150,000. May 1 1924
GEN. BD. DT. Aug 31 '16.....\$34,000
Sinking fund/Cash..... 24,307
(Investments)..... 15,000
Assessed val. '16 (1/2 act.).....2,219,680
Tax rate (per \$1,000) '16.....\$7.30
INT. on bonds marked (a) at Merchants-Laclede Nat. Bank, St. L.; (b) Third Nat. Bank, St. L.; (c) Nat. Bank of Commerce, St. L.

LAFAYETTE COUNTY.

County seat is Lexington.
Refunding Bonds.
3 1/2 '01 F-A \$96,000. Jan 1 1921
3 1/2 '01 F-A 51,000. Jan 1 1921
(Subject to call after Jan. 1 1916.)
BOND. DEBT Sept 23 '16 \$167,000
Assessed val. '14 (2-5 act.) 15,159,967
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.
58 '12 J-J \$82,000. Jan 1 '17-'32
BOND. DEBT Sept 23 '16.....\$62,000
Sinking fund..... 1,800
Assessed valuation 1916.....766,301
Actual val. (est.) 1915.....4,000,000
Tax rate (per \$1,000) 1916.....\$13.00
INT. at Boatman's Bank, St. Louis

LEXINGTON.

This township, including city of same name, is in Lafayette County.
Ref. Bds. (Int. at Co. Treas. office).
3 1/2 '99 F-A \$19,500. Aug 1 1919
3 1/2 '00 F-A \$6,000. Aug 1 1920
4 1/2 '10 J-J 13,000. July 1 1930
(Subject to call after July 1 1920.)
4 1/2 '10 J-J \$13,000. July 1 1930
4 1/2 '10 J-J 12,000. July 1 1930
Imp't. Bds. (Int. at Co. Treas. office).
s '13..... 20,000.
BOND. DEBT Sept 1916.....\$60,500
Assessed valuation..... 1,600,000
Total tax (per \$1,000) 1914.....\$20.30
Population in 1910.....8,444
* Red. after 15 years from issue.

LEXINGTON SPEC. ROAD DIST.

5 1/2 '11 M-N \$98,000. May 1 '17-'26
BOND. DEBT Apr 1916..... \$96,000
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.
58 '05 J-J \$21,600. July 1 '17-'25
58 '10 J-J 17,000. July 1 1930
Sewer Bonds.
58 '08 A-O \$6,500. Oct 1 1928
58 '16..... 20,000.
(Subject to call beginning in 1921.)
BOND. DEBT Sept 26 '16 \$67,500
Sinking fund..... 7,500
Assessed val. '16 (2-5 act.) 1,650,000
Tax rate (per \$1,000) 1916.....\$11.00
Population in 1910.....2,980
INT. at Mechanics' Amer. Nat. Bank, St. L., or City Treas. office.

LITTLE RIVER DRAIN. DIST.

Drainage Bonds.
5 1/2 '13 A-O \$34,750. Oct 1 '19-'33
BOND. DEBT Jan 1916.....\$4,750,000
Pres't val. of prop. taxed.....17,585,170
Est. actual value of prop. taxed when drained.....30,781,642
Total area of dist. 489,809.72 acres
Population in 1915 (est.).....10,558
INT. at First Tr. & S. Bk., Chic.

LOUISIANA.

This city is in Pike Co., Incorp. 1849. Population 1910, 4,454.
Refunding Bonds (Tax exempt).
48 '09 Apr \$30,500. Apr 15 1919
48 '09 Mar 44,000. Mar 1 1929
BOND. DEBT Mar 25 '16.....\$74,500
Total assessed val. 1915.....1,077,490
City tax (per \$1,000) 1915-16 \$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 R.R. 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 Aug. 22 1911. They allowed the bondholders \$750,000 on the aggregate claims of \$2,200,000. See V. 92, p. 1191, and V. 103, p. 189.
Ref. Bds. (Red. beg. aft. July 1 '26).
58 '11 J-J \$600,000. July 1 1931
BOND. DEBT Sept 1916 500,000
Assessed valuation 1915.....12,500,000
State, Co. & Bd. tax (per \$1,000) 1916.....\$13.30
Population in 1910.....30,363
INT. at Nat. Bk. of Com'ce, N. Y.

MACON SCHOOL DISTRICT.

4 1/2 '8 A-O \$110,000. Oct 1 1926
4 1/2 '8 M-N 33,000. May 14 1924
BOND. DEBT Sept 27 '16 \$43,000
Total assessed val. 1916.....1,366,790
School tax (per \$1,000) Aug 1.....\$15.50
Int. at Mercantile Tr. Co., St. L.; or int. at State Exch. Bk., Macon.

MAPLEWOOD SCH. DIST.

This district (P. O. Maplewood) is in St. Louis County.
High-School-Building Bonds.
58 '16 A-O \$100,000. Apr 1 1936
BOND. DEBT April 1916 \$183,000
Sinking fund..... 38,557
Assessed valuation 1915.....4,031,830
Actual value (estimated) 12,500,000
INT. payable at the Nat. Bank of Commerce, St. Louis.

MARION COUNTY.

Palmyra is the county seat. All bonds are taxable. Pop. 10, 30,572.
Infirmary (Int. at Treas. office).
48 '08 F-A \$45,000. July 31 1928
\$40,000 of bonds redeemable July 31 1913, remainder July 31 1918
BOND. DEBT Sept 22 '16 \$45,000
Sinking funds..... 3,800
Assess. val. '15 (1/2 act.) 13,354,738
State & Co. tax (per \$1,000) '16.....\$9.80

MARSHALL.

This city is in Saline County.
Electric-Light-Plant Purchase
4 1/2 '16 F-A \$60,000. Feb 1 '22-'36
Sinking fund..... 6,000. Aug 1 1936
BOND. DEBT Oct 1 1916.....\$94,500
Sinking fund..... 3,259
Water debt (included)..... 19,500
Ass'd val. '14 (1-3 act.) 2,554,754
Pop'n 1910, 4,869; 1916 (est.) 5,900
* INT. at Merchants Laclede Nat. Bank, St. Louis.

MARYVILLE.

This City is in Nodaway Co., Inc. as a city of the fourth class in 1880.
Water-Works Bonds.
4 1/2 '12 J-J \$310,000. Dec 15 '17-'32
Paving Bonds (Subject to call).
48 '01 J-J \$2,500. July 19 1921
BOND. DEBT Sept 23 '16 \$102,500
Sinking fund..... 7,500
Assessed val. '15 (1/2 act.) 2,000,000
City tax (per \$1,000) 1916.....\$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).
58 '12 A-O \$75,000. Apr 1 1927
TOTAL DEBT Mar 27 '16 \$75,000
Sinking funds..... 25,000
Assessed valuation 1914.....5,500,000
Population in 1910.....12,335
INT. at County Treasurer's office.

MISSISSIPPI COUNTY DRAINAGE DISTRICT NO. 23.

68 '11 M-S \$2208,118. Mar 1 '17-'31
BOND. DEBT Mar 1 '16.....\$228,000
Assessed valuation 1915.....4,900,000
INT. at County Treasurer's office.

MISSISSIPPI COUNTY DRAINAGE DIST. NO. 29.

68 '14 M-S \$230,000. Mar 10 '17-'33
BOND. DEBT Mar 10 '16 \$220,000
Ass'd valuation 1915 (est.) 375,000
Real value (estimated).....2,750,000
Population of district.....1,590
INT. at County Treasurer's office.

MISS. CO. LEVEE DIST. NO. 1.

68 '15 F-A \$15,000. Aug 1 '17-'22
68 '15 F-A 91,000. 1917-1927
Total debt.....106,000
TOTAL DEBT Mar 1916 \$210,000
Assessed val. (equalized).....1,200,000
Real value (estimated).....8,000,000
Population (estimated).....8,500
INT. at Co. Treas. office, or through office of Smith, Moore & Co., St. Louis, without charge.

MOBERLY.

This city is in Randolph County, Incorporated in 1868. Bonds are taxable. Population 1910, 10,923.
Funding Bonds.
48 '05 J-J \$30,000. Subject to call
Water Bds. (red. aft. Jan. 1 '20).
58 '10 J-J \$150,000. Jan 1 1930
Park (Red. aft. 5 yrs. fr. date of iss.)
58 '07 J-J \$10,000. June 1 1927
58 '08 J-J 25,000. Jan 31 1928
BOND. DEBT Sept 1916.....\$215,000
Water bonds (included)..... 150,000
Total assessed val. 1916.....3,500,500
Tax rate (per \$1,000) '15.....\$12.00
* INT. at Bank of Moberly and Moberly Trust Co.

MOBERLY SCHOOL DISTRICT.

Building & Equipment Bonds.
s '10..... \$32,000.
s '12..... 10,000.
58 '16 J-J \$100,000. July 1 1936
(Subject to call beg. July 1 1926)
BOND. DEBT Sept 22 '16 \$142,000
Sinking fund..... 6,755
Assess. val. 1916.....3,421,042
INT. at Bank of Moberly.

MONETT.

This city is in Barry County, Inc. in 1888. Population 1910, 4,177.
Water-Works Refunding Bds.
4 1/2 '04 J-J \$800,000. Jan 1924
Water-Works Bonds.
58 '06 J-J \$2,000,000. Feb 1926
Water-Works-Extension Bonds.
58 '14 F-A \$20,000. Aug 21-'31
(\$5,000 every 5 years.)
58 '14 F-A \$5,000. Aug 1934
Sewer Bonds.
58 '07 J-J \$7,000. July 1927
Electric-Light-Plant Bonds.
58 '11 F-A \$27,500. Feb 1 1931
Judgment Funding Bonds.
58 '15..... \$14,618.67. Aug 1 1935
BOND. DEBT Oct 7 '16.....\$71,919
Sinking fund on hand..... 5,850
Assessed val. '15 (1-3 act.).....985,000
Total tax (per \$1,000) 1916.....\$16.80
INT. in Chicago, St. L. and N. Y.

MONROE CITY.

Incorp. as city of fourth class Nov. 29 1877. Pop'n 1910, 1,049.
Water-Works Bonds.
58 '13 J-J \$66,000. July 1 1933
(Subject to call \$18,000 July 1 1918, \$55,000 July 1 1923 and \$20,000 July 1 1928.)
Sewer (Red. after June 15 1923.)
68 '13 J-J \$10,000. June 15 1933
BOND. DEBT Oct 1916.....\$76,000
Assessed valuation 1915.....893,988
City tax (per \$1,000) 1916.....\$11.00
INT. at Guaranty Tr. Co., N. Y.

MONROE COUNTY.

Paris is the county seat.
Poor-House (Part lya. on Mar. 1).
48 '09 M-S \$14,500. Mar 1 1924
Court-House Bonds.
48 '12 F-A \$80,000. Feb 1 '17-'32
BOND. DEBT Sept 23 '16 \$94,500
Assessed val. '15 (1/2 act.) 10,307,250
State & Co. tax (per \$1,000) 16 \$10.00
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).
4 1/2 '97 June \$49,000. June 1 1917
BOND. DEBT June 1916.....\$40,000
Assessed val. '15 (2-5 act.) 1,541,149
Population in 1910.....3,744
INT. at State Nat. Bk., St. Louis.

NEVADA SCHOOL DISTRICT.

A district in Vernon County.
48 '09 J-J \$217,500. July 1 1920
48 '09 A-O 24,000. Apr 1 1926
(Subject to call April 1 1915.)
BOND. DEBT Sept 23 '16 \$41,500
Sinking fund..... 5,007
Ass'd val. '15 (1-3 act., est.) 2,200,000
Population in 1915 (est.).....10,000
* Int. at Hanover Nat. Bk., N. Y.; on others at Nat. Bk. of O m., N. Y.

NEW MADRID CO. DRAIN. DIST. NO. 28 (P. O. Lotta).

Drainage Imp't. Bonds.
68 '15 A-O \$340,000. Apr 1 '17-'35
BOND. DEBT Oct 1915.....\$340,000
INT. at County Treasurer's office
In New Madrid, Bonds and coupons may be collected free of charge through office of Little & Hays Investment Co., St. Louis.

PEMISCOT CO. DR. DISTRICTS.

District No. 8 Bonds.
68 '12 M-N \$320,000. Due serially
District No. 9 Bonds.
68 '12 M-S \$32,875. Mar 1 '17-'21
BOND. DEBT Dist. No. 8 \$330,000
Nov. 1912..... 28,000
Actual valuat'n Dist. No. 8 675,000
(est.)..... Dist. No. 9 661,500

PETTIS COUNTY.

County seat is Sedalia.
Refunding 1898.
48 '11 M-N \$140,000. May 1 1918
(Subject to call part in 1908 and part in 1913.)
BOND. DEBT Oct 1916.....\$140,000
Sinking fund..... 28,000
Assess. val. '16 (30% act.) 1,539,824
Co. tax (per \$1,000) 1916.....\$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.
48 '10 J-J \$10,500.
4 1/2 '06 J-J 10,000. 1926
58 '10 J-J 15,000. Mar 23 '32
58 '13 M-S 30,000. Mar 23 '32
20,000. Mar 1933
Building Bonds.
4 1/2 '15 J-J \$25,000. June 1 1935
(Subject to call beg. June 1 1925)
High School Bldg. & Equip.
58 '14 J-J \$20,000. July 1 1934
BOND. DEBT Mar 1916.....\$130,500
Assessed val. 1915.....2,811,000

RAY COUNTY.

Richmond is the county seat.
Court-House Bonds.
58 '14 F-A \$93,000. 1917-1929
BOND. DEBT Sept 25 '16 \$93,000
Assessed valuation 1915.....10,732,388
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.
s..... \$22

INT. on bonds marked (z) at Miss. Vall. Tr. Co., St. Louis; (z) at Nat. Bank of Commerce, N. Y.; others at City Treasurer's office.

ST. CLAIR COUNTY. County seat is Osceola. For proposed plan to liquidate old debt of county see "Chronicle" of Nov. 18 1916, p. 1910.

ST. FRANCIS LEVEE DISTRICT. This district is in Pemiscot, New Madrid and Dunklin counties. 6s '15 J-D \$1,000,000 June 1 '20-35 BOND. DEBT Sept 28 '16 \$1,000,000 Sinking fund (interest) 30,086 Assessed benefits over 8,000,000 INT. at St. Louis Union Trust Co.

ST. JOHN LEVEE AND DE. DIST. This district is in Mississippi Co. Levee-Construction Bonds. 6s '15 J-D \$550,000 June 1 '18-35 BOND. DEBT Mar 26 '16 \$550,000 Assessed benefits 1,217,678 INT. at Mercantile Tr. Co., St. L.

ST. JOSEPH. St. Joseph is the county seat of Buchanan Co. Inc. as a city of the second class April 9 1885, and as a city of the first class Sept. 7 1909. This city has no water debt, but pays an annual rental for water purposes of \$51,000. Population 1910, 77,403. Elec.-Light Bonds (Sub. to call). 4s '04 M-S \$10,000...Sept 1 1924 Sewer Bonds (Subject to call). 4s '04 M-S \$122,000...Sept 1 1924 4s '08 M-S \$162,000...Sept 1 1928 Funding Bonds. 3 1/2s '01 F-A \$63,700...Feb 1 1921 (Subject to call.) 4s '03 F-A \$22,000...Aug 1 1923 (Subject to call.) 4 1/2s '15 J-D \$85,000...Dec 1 1935 (Subject to call after Dec. 1 1920.) Police Bonds (Red. aft. Sept. 1 '18) 4s '08 M-S \$10,000...Sept 1 1928 Market-House (Subject to call). 4s '08 M-S \$25,000...Sept 1 1928 Great-White-Way Bonds. 4s '08 M-S \$10,000...Sept 1 1928 City-Hall (Subject to call). 4s '08 M-S \$5,000...Sept 1 1928 Past-due bds. presented \$3,850 BOND. DEBT Sept 23 '16 \$18,550 Sinking fund 62,550 Assessed valuation 1916...43,317,750 Real value (estimated)...100,000,000 Tax rate (per \$1,000) 1916...\$13.00 Tax-exempt.

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 1916 was \$1,800,000. Refunding (Red. begin. in 1908). 4s '98 \$14,000...Mar 1 1918 Funding Bonds. 4s '99 F-A \$18,000...Feb 1 1920 4 1/2s '14 M-N \$140,000...Sept 1 1920 (Due \$35,000 in 5, 10, 15 and 20 years from date of issue.) Building Bonds. 4s '99 J-J \$5,000...July 1 1919 (Subject to call 1909) 4s '00 J-D \$120,000...June 1 1920 (Subject to call June 1 1910) 3 1/2s '01 J-D \$27,000...June 1 1921 4s '04 M-N \$5,000...May 2 1924 4s '07 M-S \$20,000...Mar 1 1927 4s '08 J-J \$67,000...July 1 1928 4 1/2s '15 M-N \$325,000...May 1 '25-35 (Part every 5 years) Library Building Bonds. 4 1/2s '15 M-N \$25,000...May 1 1930 St. George District (Annexed). 4 1/2s '00 \$10,000...Aug 15 1920 BOND. DEBT Sept 1916 \$1,805,000 Sinking fund 885 Assessed valuation 1915...43,136,519 Real value (estimated)...100,000,000 Tax rate (per \$1,000) 1916...\$10.50 INT. at Nat. Bk. of Com'ee, N. Y.

ST. LOUIS. James Y. Player, Comptroller. St. Louis was formerly in St. Louis County, but on Aug 22 1878 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 initiative, referendum and recall was adopted on June 30 1914. V. 99, p. 62. Bonds are taxable. Renewals. 4s '88 J-J \$1,985,000...July 1 1918 3 1/2s '89 P-A \$275,000...Aug 1 1919 3 1/2s '90 J-D 12,000...June 2 1920 3 1/2s '98 J-D \$93,000...June 1 1918 3 1/2s '98 A-O \$1,000,000...Apr 1 1918 4s '14 M-N \$1,200,000...May 31 1934 Public Bldg. & Impt. Bonds. 4s '08 A-O \$950,000...Apr 1 1928 4s '08 J-J \$4,730,000...July 1 1928 4s '09 A-O \$4,618,000...Oct 1 1929 Water Works Renewal Bonds. 3 6/8s '07 J-D \$925,000...Jan 25 1927 4s '11 M-N \$1,699,000...Nov 1 1931 World's Fair Bonds. 3 1/2s '02 A-O \$2,706,000...Apr 1 1922 Bridge-Completion Bonds. 4 1/2s '16 A-O \$2,750,000...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 3 1/2s due 1925 and 1929 is payable at Na-

tional 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. 10 '16 Apr. 12 '15 \$ \$ Tot. bond. d't. 23,443,000 24,387,000 Water dt., incl. 2,624,000 2,624,000 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 Sept. 20 1916 was \$3,931,277.

CONSTITUTIONAL AMENDMENTS.—By constitutional amendments adopted Nov. 1902, the city is empowered to exempt the county indebtedness of \$5,211,000, and waterworks indebtedness, which now amounts to \$2,624,000, in determining the limit of indebtedness. V. 75, p. 1165.

CITY PROPERTY.—The city owns its water works (valued at \$23,000,000), the revenue from which for water rates, permits, &c. for the fiscal year 1915-16 was \$2,459,177.75. In addition to the water works, the city owns property valued at \$28,000,000, 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:

Table with columns: Years, Valuation, \$1,000, Tax rate per \$1,000. Data for years 1916-17 to 1900.

Total tax rate (per \$1,000) for 1915 was \$23.50, including \$1.80 State, and \$6 school.

POPULATION.—In 1910 (Census), 687,029; 1900, 575,238. ST. LOUIS COUNTY. County seat is the county seat. Clayton and Bridge Bonds. 4 1/2s '16 F-A \$520,000...Aug 1 1936 BOND. DEBT Sept 1916 \$520,000 Assessed valuation 1915...69,000,000 Total tax rate (per \$1,000)...\$5.30 Population in 1910...687,029 INT. at Mercantile Trust Co., St. L.

SCOTLAND COUNTY. County seat is Memphis: Bonds are tax-exempt. Pop'n '10, 11,880. Refund. Bds. (subject to call). 4 1/2s J-D \$75,000...June 1917 Drainage Dist. No. 1 Bonds. 6s '10 J-D \$15,000...\$5,000 yrlly. GEN. BD. DT. Sept 1916 \$75,000 Drainage Dist. No. 1 bonds 15,000 Assessed val. '14 (3/4 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.

SCOTT CO. DRAIN. DIST. NO. 10. 6s '12 M-S \$61,000...Sept 4 '17-32 TOTAL DEBT Sept 22 '16...\$61,000 Bal. in treas. Sept. 13 1916...5,623 Total assessed benefits...155,017 INT. at County Treas. office.

SEDALIA. Sedalia is in Pettis County, Incorp. as a town May 27 1870, and as a city March 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 Sept. 22 1916 the case had not gone to trial. Current Revenue Bonds. 4s '93 F-A \$8,000...Past due 4s '93 J-J 25,000...Past due Sewer Bonds. 4s '93 A-O \$9,000...Past due Refund. Bds. (red. beg. in 1907). 4 1/2s '97 J-J \$60,000...July 1 1927 Park Bds. (red. beg. in 1916). 4 1/2s '11 J-J \$60,000...July 1 1931 GEN. BD. DT. Sept 22 '16...\$60,000 Park bonded debt (add'l)...60,000 Floating debt...42,000 Sinking funds...24,520 Assess. val. '16 (35% act.)...5,734,735 Total tax rate (per \$1,000)...\$16.36-50 INT. at Third Nat. Bk., St. Louis

SEDALIA SCHOOL DISTRICT. Building Bonds. 4s '97 J-J \$24,000...July 1 1917 4s '03 J-J \$40,000...Jan 1 1923 4 1/2s '10 J-J \$60,000...July 1 1930 (Subject to call after July 1 1920) 6s '14 J-J \$32,000...Jan 1 1934 Refunding Bonds. 4s '99 J-J \$30,000...July 1 1919 4 1/2s '99 J-D \$23,000...Jan 1 1919 4s '05 J-D \$25,000...June 1 1925

BOND. DEBT Sept 23 '16...\$214,000 Sinking fund Mar 25 1916...3,235 Assessed val. '16 (3/4 act.)...5,349,340 School tax (per \$1,000) '16...\$12.50 Population in 1915 (est.)...20,000

INT. on bonds marked (a) at Harris Trust & Sav. Bank; (b) Nat. Bank of Commerce, N. Y.; (c) Miss. Vall. Tr. Co., St. Louis; and (d) Merchants'-LaCede Nat. Bk., St. Louis.

SEDALIA SPECIAL ROAD DIST. Road Bonds. 5s '12 M-N \$158,000...May 1 '17-'27 BOND. DEBT Sept 1916...\$158,000 Sinking fund...10,000 Assessed valuation 1916...\$500,000 INT. at Merc. Tr. Co., St. Louis.

SHELBYNA. This city is in Shelby County, Inc. Mar. 20 1878. Pop'n 1910, 2,174. Water and Sewer Bonds. 5s '11 Aug \$78,000...1921 & 1931 TOT. BD. DT. Sept 22 '16...\$78,000 Assessed val. '15 (3/4 act.)...900,000 Total tax (per \$1,000) 1915...\$11.00 INT. at National City Bank, N. Y.

SIKESTON. This city is in Scott County. First Inc. Aug. 1874. Pop'n 1910, 3,327. City-Hall & Jail (red. aft. 5 years from date of issue). 5s '06 A-O \$3,000...Oct 1 1926 Water Works (red. aft. June 1 '14) 5s '10 J-D \$30,000...June 1 1929 BOND. DEBT Oct 24 '16...\$33,000 Floating debt...5,000 Sinking fund...5,500 Assessed valuation 1916...1,725,000 Tax rate (per \$1,000) 1916...\$7.50 INT. at Citizens' Bank, Sikeston.

SPRINGFIELD. This city is in Greene Co. Inc. in 1854. Commission government approved Aug. 2 1915. V. 101, p. 542. Population 1910, 35,201. Sewer Bonds (red. beg. in 1917). 5s '12 M-S \$100,000...Mar 1 1932 5s '12 J-D 70,000...June 1 1932 Fire-Dept. Bds. (red. June 1 '17). 5s '12 J-D \$50,000...June 1 1932 Street Bonds (Red. June 1 1917). 5s '12 J-D \$50,000...June 1 1932 Refunding Bonds. 4 1/2s '16 A-O \$45,000...\$315,000 BOND. DEBT June 1916...\$315,000 Floating debt...45,000 Sinking fund...110,682 Assess. val. '15...17,919,305 Real value (est.)...50,000,000 City tax rate (per \$1,000) '15...\$12.70 INT. at Chase Nat. Bank, N. Y.

UNIVERSITY CITY. Bonds are exempt from city taxes. Bridge, Fire-Engine & City-Hall. 5s '10 J-J \$82,000...Jan 1 1930 (Subject to call.) BOND. DEBT May 1 '16...\$82,000 Sinking fund...9,000 Assess. val. '15 (2-5 act.)...5,250,000 Pop'n 1916, 2,417; '15 (appr.) 4,000 INT. at Mec.-Am. Nat. Bk., St. L.

UNIVERSITY CITY SCH. DIST. Site-Purchase & Building Bds. 4 1/2s '12 J-J \$60,000...July 1 1932 (Subj. to call beginning July 1 1922.) 4 1/2s '15 A-O \$60,000...Apr 1 1934 TOTAL DEBT Nov 1916...\$120,000

Assessed valuation...\$5,136,550 Real value (est.)...10,000,000 Population in 1915 (est.)...5,000 INT. at Miss. Vall. Tr. Co., St. L.

VERNON COUNTY. County seat is Nevada. Refunding Bonds. 4 1/2s M-S \$96,000...March 1918 BOND. DEBT Mar 29 '16 \$96,000 Assess. val. '15 (1/4 act.)...13,000,000 Population in 1910 (Census)...28,827 INT. at Miss. Vall. Tr. Co., St. L.

WEBB CITY. This city is in Jasper Co., Incorp. Jan. 9 1890. Pop'n 1910, 11,847. Sewer Bonds (Taxable). 5s '01 J-J \$4,000...Jan 1 1921 (Subject to call after Jan. 1 1906.) 5s '08 F-A \$211,000...Feb 1 1928 5s '09 M-S \$78,500...Sept 1 1929 5s '15 F-A 1,000...Aug 1 1920 Funding Bonds (Taxable). 4 1/2s '08 F-A \$15,300...Feb 1 1928 5s '08 M-S \$4,000...Sept 1 1918 5s '09 J-D \$11,500...Dec 1 1929 5s '11 M-S \$13,000...Sept 1 1931 Fire Department (Taxable). 5s '10 A-O \$10,000...Apr 1 1930 BOND. DEBT Sept 23 '16...\$79,200 Sinking fund...20,222 Assess. val. '16 (1-3 act.)...2,734,665 Total tax rate (per \$1,000) '16...\$37.30 * Subject to call 10 years before final maturity.

INT. on bonds marked (a) in New York; (b) St. Louis; (c) Cleveland, Ohio; and (d) Chicago.

WEBB CITY SCHOOL DISTRICT. 4s '00 J-D \$12,000...1920 4 1/2s '04 J-D \$10,000...1924 4s '06 J-D \$20,000...June 1 1928 4 1/2s '10 F-A \$80,000...Feb 1 1930 4s '15 F-A \$10,000...Aug 1 1935 BOND. DEBT Mar 25 '16...\$132,000 Sinking fund...12,000 Assess. val. '14 (40% act.)...2,995,410 School tax (per \$1,000) '15...\$16.15-00 * Redeemable after 10 years from issue. * Redeemable after 5 years from issue.

WEBSTER GROVES. This city is in St. Louis County, Incorp. 1896. Pop'n 1910, 7,087. Street Bonds (Taxable). 5s '09 F-A \$14,000...Aug 15 1924 *Water Bonds (Taxable). 4s '02 A-O \$8,000...Oct 1 1922 5s '07 M-S \$5,000...Mar 4 1927 5s '11 M-N 70,000...Nov 15 1931 Fire Bonds (Taxable). 4s '13 M-N \$15,000...Mar 1 1933 TOT. BD. DT. Mar 1916...\$168,500 Revenue bonds (included)...22,500 Sinking fund...40,500 Assess. val. '14 (abt. 67% act.) 4,697,540 *INT. at Webster Groves Tr. Co.

WEBSTER GROVES SCH. DIST. All bonds are taxable. Bonds (Red. aft. 10 yrs. fr. issue). 4 1/2s '05 J-D \$21,000...1925 4 1/2s '08 F-A 55,000...Feb 7 1928 4 1/2s '11 M-N 28,000...Nov 1 1931 4 1/2s '12 M-N 40,000...Nov 1 1932 4 1/2s '14 A-O 48,000...Apr 1 1934 BOND. DEBT Mar 30 '16...\$191,000 Sinking fund...39,400 Assessed valuation 1915...5,982,830 School tax (per \$1,000) 1916...\$12.70 INT. at Nat. Bk. of Com., St. L.

ADDITIONAL STATEMENTS.

Table with columns: Location, Bonded Debt, Assessed Valuation, Rate of Interest, Population 1910. Lists various districts and counties with their respective financial data.

Location	Bonded Debt.	Assessed Valuation.	Rate of Interest.	Population 1910.
Montanan Co. S. D. No. 43	30,000	\$1,000,000	5	1910.
Nesslo (C) Newton County	85,500		4&4/8	3,661
Nessha School District	60,000	1,405,710	5	
New Madrid County	47,500	9,148,786	5	19,488
Nodaway Twp., Nodaway Co.	35,000	1,061,265	5	1,833
Odessa School District	25,000	1,031,925	5	
Oregon, Holt County	25,000	8688,766	6	1,002
Palmyra, Marlon County	50,000	1,031,638	4 1/2	2,168
Pierce Township, Lawrence Co.	25,500	8,888,480	5	3,789
Pleasant Hill (Twp), Cass County	49,000	9,681,480	4 1/2	2,439
Randolph County	45,000	112,000,000	5	26,182
Richmond (C), Ray County	42,500	11,300,000	4 1/2 & 5	3,064
Rich Hill School District	29,000	614,210	5	
Richmond School District	73,000	1,700,000	5	
Rolla (C), Phelps County	58,000	8,671,796	5	2,261
Rolla School District	40,500	848,000	5	
Salem School District	25,500	8,674,700	6	
Savannah (C), Andrew County	31,000	6,729,530	5	1,583
Savannah School District	28,250	2,996,000	4&5	
Scott County	40,000	8,722,269	6	22,372
Scott County Levee Dist. No. 2	39,000	1,889,712	6	
Seymour Special Road District	30,000	9,661,300		
Sikeston School District	48,000			
Slater (C), Saline County	40,500	2,830,783	4 1/2 & 5	3,238
Springfield School District	25,000	19,000,000	4	
Stoddard Co. Dr. Dist. No. 23	30,298			
Taney County	41,500	24,001,397	5	9,134
Trenton (C), Grundy County	78,000	1,627,652	4 1/2	5,656
Trenton School District	34,000	1,915,677	4 1/2	
Unionville School Dist.	36,000	8,905,537	5	1,595
Vandalla (C), Adair County	25,000	6,000,000	4 1/2 & 5	4,989
Warrensburg (C), Johnson Co.	50,000	11,891,986	4 1/2	
Warrensburg School District	26,000	11,986,000	4 1/2	
Washington Twp., Lafayette Co.	60,000	1,084,345	4 1/2	3,625
West Plains (C), Howell County	27,500	1,000,000	5	2,914
West Plains Spec. Road Dist.	26,000	1,002,977		
Washington, Franklin County	60,000	11,200,000	4 1/2	3,670
Washington Twp., Nodaway Co.	25,000	941,274		1,285
Windsor (C), Henry County	45,000	700,000	5	2,241

(C) City. (Twp.) Township. * Floating debt. 1912 figures. 1911 figures. 1910 figures. 1909 figures. x 1915 figures. y 1915 figures. z 1915 figures. This covers merely a recent issue of bonds; we are not informed as to what is 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) 79,795
 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.	Reform School, Mandan.
4s '90 J-J 30,000... May 15 1920	4s '01 Jan \$20,000... Sept 1 1921
4s '93 J-J 30,000... July 1 1923	State Univert & Sch. of Mines.
4s '97 J-J 38,000... May 1 1927	4s '01 J-J \$50,000... July 1 1921
4s '99 M-N 16,700... May 1 1919	Agricultural College Bonds.
4s '97 J-J 49,000... May 1 1927	4s '01 J-J \$50,000... May 11 1921
Funding Bonds.	Revenue Bonds.
4s '91 M-N \$95,000... Mar 20 1921	4s '05 J-J \$150,000... July 1 1925
Insane Hospital, Jamestown.	
4s '99 Jan \$50,000... June 1 1919	

TOTAL DEBT.	July 1 1916	July 1 1915	July 1 1914	Jan. 1 1913.
Bonded debt	\$578,500	\$578,500	\$662,300	\$937,300

Of the above bonds (which include bonds issued for State institutions), \$371,700 are held by the common school fund and \$157,000 by persons outside of State. The investments of the Permanent School Fund on June 30 1915 amounted to \$8,669,374. On the same date the bonds held by other educational institutions amounted to \$2,665,718. The cash on hand Mar. 31 1916 amounted to \$2,550,158 97.

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.
1915	\$262,522,505	\$123,344,334	\$385,866,839	\$4.30
1914	209,447,343	103,838,885	313,286,228	4.30
1912	199,073,743	95,696,582	294,770,325	4.40
1908	147,147,963	81,619,299	228,767,262	5.20
1905	113,127,196	60,423,881	173,551,077	6.30
1900	73,574,494	43,629,991	117,204,485	6.50
1896	64,722,092	28,676,886	93,398,978	6.50
1893			82,351,987	6.50

*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 1915 these amounted to \$59,344,334; in 1914, \$47,726,708; and in 1912, \$44,829,471.

DEBT LIMITATION.—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its constitution. The provisions with reference to the matter are complete and stringent, and are as follows:

SECTION 182. The State may, to meet casual deficits or failure in the revenue, or in case of extraordinary emergencies, contract debts, but such debts shall never in the aggregate exceed the sum of two hundred thousand dollars, exclusive of what may be the debt of North Dakota at the time of the adoption of this constitution. Every such debt shall be authorized by law for certain purposes, to be definitely mentioned therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually, and the principal within thirty years from the passage of such law, and shall specially appropriate the proceeds of such tax to the payment of said principal and interest, and such appropriation shall not be repealed nor the tax discontinued until such debt, both principal and interest, shall have been fully paid. No debt in excess of the limit named shall be incurred except for the purpose of repelling invasion, suppressing insurrection, defending the State in time of war, or to provide for public defense in case of threatened hostilities; but the issuing of new bonds to refund existing indebtedness shall not be construed to be any part or portion of said two hundred thousand dollars.

SECTION 183. The debt of any county, township, city, town, school district, or any other political subdivision, shall never exceed five (5) per centum upon the assessed value of the taxable property therein; provided, that any incorporated city may, by a two-thirds vote, increase such indebtedness three (3) per centum on such assessed value beyond said five (5) per cent limit. In estimating the indebtedness which a city, county, township, school district or any other political subdivision may incur, the entire amount of existing indebtedness, whether contracted prior or subsequent to the adoption of this constitution shall be included; provided, further, that any incorporated city may become indebted in any amount not exceeding four (4) per centum on such assessed value without regard

to the existing indebtedness of such city, or for the purpose of constructing or purchasing water-works for furnishing a supply of water to the inhabitants of such city, or for the purpose of constructing sewers, and for no other purpose whatever. All bonds or obligations in excess of the amount of indebtedness permitted by this constitution given by any city, county, township, town, school district, or any other political subdivision, shall be void.

SECTION 184. Any city, county, township, town, school district, or any other political subdivision, incurring indebtedness, shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

SECTION 185. Neither the State nor any county, city, township, town, school district, or any other political subdivision, shall loan or give its credit or make donations to or in aid of any individual, association or corporation, except for necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor shall the State engage in any work of internal improvement unless authorized by a two-thirds vote of the people. 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 MONEY AND CREDITS.—The 1915 Legislature passed an Act (Chapter 255) making "money" and "credits" subject to an annual tax of two mills on the dollar. The Act is given in full in the "Chronicle" for Aug. 14 1915, page 542.

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 1915 636,956; in 1910 (Census) was 577,956; in 1900, 319,145; 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 the County of Slope.
 Grain-Seed (bond, beg. Mar. 1 '14).
 6s '12 M-S \$50,000... Jan 1 1917
 County has no general bonded debt.
 Grain-seed bonds Sept 28 '16 \$50,000
 Floating debt 30,000
 Sinking fund 49,711
 Other funds 13,671
 Ass'd val. '15 (1-3 act.) 2,058,221
 State & Co. tax (per \$1,000) '15 \$20.00
 Pop'n, 1910, 10,186; 1915, 3,250.
 INT. at Co. Treasurer's office.

BISMARCK.
 Bismarck is the capital of the State and the county seat of Burleigh Co. Inc. Sept. 20 1907. All bonds are tax-free. Pop'n 1915, 8,344.
 Street Bonds (Int. in Bismarck).
 4s '09 Nov \$2,000... Nov 1 1919
 Funding (Int. in Bismarck).
 4 1/2s " \$32,000... 1916 & 1921
 Auditorium (Int. in Bismarck).
 4s '12 \$40,000... Apr 1 1932
 Fire-Hall (Int. in Bismarck).
 4s '11 " \$11,000 June 30 '16, '21, '26
 BOND. DEBT Mar 1916 \$85,000
 Sinking fund 25,000
 Assesd. val. '15 (30% act.) 2,342,240
 Total tax (per \$1,000) 1915—\$66.70

BISMARCK SCHOOL DIST. NO. 1.
 Funding (Int. at State Treasury).
 4s '06 J-J \$20,000... 1926
 4s '11 J-J 50,000... Apr 20 1931
 4s '12 J-J 10,000... 1932
 BOND. DEBT Mar 27 '16 \$80,000
 Sinking fund (est.) 7,500
 Assessed valuation 1915—2,345,578
 School tax (per \$1,000) '15—\$18.50
 INT. at State Treas. office.

BOTTINEAU COUNTY.
 Bottineau is the county seat.
 Refunding (Int. at Treas. office).
 5s " \$12,000... Mar 20 1923
 Court-House (Int. at Treas. office).
 5s " \$25,000... Sept 20 1922
 Funding (Int. at Treas. office).
 5s " \$25,000... Apr 20 1924
 Drainage (Int. at Treas. office).
 6s " 1912 \$100,000... Dec 30 1926
 BOND. DEBT May 16 '16 \$62,000
 Drainage district debt 86,000
 Assessed valuation 1915—10,472,000
 State & Co. tax (per \$1,000) '15 \$14.40
 Population in 1915—17,337

BOWMAN COUNTY.
 Bowman is the county seat.
 Funding Bonds.
 5s '11 J-J \$72,000... July 1 1931
 Seed-Grain Bonds.
 " \$2,000... Feb 20 1920
 BOND. DEBT Mar 30 '15 \$74,000
 Assessed valuation 1914—3,049,695
 State & Co. tax (per \$1,000) '14 \$21.60
 Population in 1915—5,041

BURLEIGH COUNTY.
 Bismarck is the county seat.
 Refunding Bonds (tax exempt).
 4 1/2s '98 A-O \$71,000... Oct 15 1918
 BOND. DEBT Apr 17 '16 \$71,000
 Sinking funds 40,000
 Assesd. val. '15 (1/4 act.) 9,157,185
 State & Co. tax (per \$1,000) '15 \$22.00
 Population 1910 13,087; 1915, 14,157
 INT. at Harris Tr. & S. B., Chie.

DIOKEY COUNTY.
 Ellendale is the county seat. Bonds tax-exempt. Pop'n in 1915, 10,055.
 4 1/2s '02 J-J \$510,000... 1917 & 1922
 4 3/4s '10 J-J \$50,000... 1920

BOND. DEBT Apr 29 '16 \$60,000
 Sinking fund April 1916—24,807
 Assesd. val. '15 (1-5 act.) 7,006,000
 State & Co. tax (per \$1,000) '14 \$15.45
 Population in 1915—10,094
 INT. on bonds marked (a) at Farmers' & Merchants' Sav. Bank, Minneapolis, and (b) Harris Tr. & Sav. Bank, Chicago.

DIVIDE COUNTY.
 Crosby is the county seat. Bonds tax-exempt. Pop'n 1915, 8,894.
 4s '16 " \$60,000... Sept 30 1936
 Court-House and Jail Bonds.
 4s '16 " \$60,000... Sept 30 1936
 Refunding Bonds.
 6s F-A \$815,000... Aug 1 1931
 4s '13 M-N \$18,500... May 1 1923
 4s '14 " \$40,000... Sept 1 1934
 TOTAL DEBT Sept 1916—\$156,191
 Sinking fund 17,234
 Assesd. val. '16 (1-3 act.) 4,281,981
 State & Co. tax (per \$1,000) '16 \$20.00
 INT. on bonds marked (a) at Minn. Loan & Tr. Co., Minneapolis; (b) Cont. & Comm. Nat. Bank, Chicago; (c) at State Treas. office.

FARGO.
 Fargo is situated in Cass County.
 Water-Works Bonds.
 5s '11 J-J \$30,000 July '16-'21-'26
 20,000... July 1931
 Funding Bonds.
 4s '13 " \$57,341... July 1 1933
 4s '14 " 100,000... Jan 2 1934
 General Purpose Bonds.
 4s '13 " 100,000... 1932
 Refunding Bonds.
 5s '11 June \$9,000... June 1 1924
 4s '13 " 25,000... Dec 1 1933
 Electric-Light Bonds.
 5s '12 s-a \$10,000... Mar 1 1927
 Hospital Bonds.
 6s '10 M-N \$15,000... Nov 1 '20-'25
 GEN. B.D. DT. Mar 25 '16 \$159,000
 Assessment debt (add'l) 754,362
 Water debt (add'l) 362,341
 Sinking fund (General) bonds 10,355
 " " " " " " " " 23,198
 Assessed val. 15,400 (act.) 7,898,862
 Total tax (per \$1,000) 1915—\$59.00
 Population in 1915—20,549
 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 1915, 15,000.
 Funding Bonds.
 4 1/2s '09 F-A \$50,000... Aug 1 1925
 Refunding Bonds.
 4s '09 " \$40,000... Apr 1 1929
 4s '10 " 42,000... Sept 1 1930
 4s '14 " 40,000... Sept 1 '20-'34
 Water Bonds.
 4s '09s '10 " \$38,000 May 1 '26 & '30
 Refunding Water Bonds.
 6s '97 " \$30,000... Nov 1 1917
 5 1/2s '99 " \$15,000... June 1 1919
 Filtration Bonds (State loan).
 4s " \$40,000... Sept 1 1934
 Light & Power Bonds (Serial).
 4s '10 " \$19,000... May 1 1930
 Street Bonds.
 4s '10 " \$31,000... Mar 1 1939
 City-Hall Bonds.
 4s '11 " \$40,000 June 1 '22-'31
 Municipal Abattoir Bonds.
 4s '13 " \$12,000... Oct 1 '24-'33
 GEN. B.DS. Sep. 1 1916—\$250,000
 Water-works bonds (add'l) 123,000
 Impt. warrants (add'l) 701,624
 Sinking fund 3,919
 Val. city-owned prop. '15—2,500,000
 Assesd. val. '16 (1-3 act.) 3,533,720
 Total tax (per \$1,000) 1916—\$83.10
 INTEREST is payable in New York; others in Bismarck.

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)..... Frank M. Rood
 Treasurer (till Tues. after 1st Mon. Jan. 1917)..... A. W. Ewert
 LEGISLATURE meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see "State and City Supplement" of April 1893, page 118.

TOTAL DEBT, ETC.—The State has no bonded debt; the floating debt on June 30 1915 was: Revenue warrants, \$300,000, bearing 3.96% interest. Cash in general fund June 30 1915, \$241,300.

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	1902	\$187,531,381
1913	\$1,195,402,548	1900	172,255,085
1912	354,278,413	1899	158,330,111
1910	337,702,276	1898	118,580,499
1908	281,654,712	1897	120,175,431
1906	222,426,469	1896	119,391,156
1905	210,647,674	1894	128,046,765
1904	214,239,028	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 irrevocable until such debt is paid; provided however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SECTION 3. That the indebtedness of the State of South Dakota limited by section 2 of this article shall be in addition to the debt of the Territory of Dakota assumed by and agreed to be paid by South Dakota.

Section 4 amended in 1896 and again in 1902, now reads as follows:

SECTION 4. The debt of any county, city, town, school district, civil township or other subdivision shall never exceed five (5) per centum upon the assessed valuation of the taxable property therein for the year preceding that in which said indebtedness is incurred.

"In estimating the amount of the indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of the constitution shall be included.

"Provided, That any county, municipal corporation, civil township, district or other subdivision may incur an additional indebtedness not exceeding ten per centum upon the assessed valuation of the taxable property therein for the 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 its doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

TAXATION OF MUNICIPAL BONDS.—The Attorney-General advised us, under date of Jan. 17 1912, that he did not know of any statute exempting from 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.

1915	582,765	1900	401,570	1880	98,268	1860	4837
1900	583,888	1890	348,600	1870	14,181		

*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.	Refunding Bonds.
This city is in Brown Co. Incorp. 5s '11	Nov 15 1914
May 8 1882. All bonds are tax-exempt. Commission government adopted Feb. 28 1911. V. 102, p. 724.	4s '11
	4,000.00
	Apr 1 1917
	5s '15
	49,000.00
	Jan 17 1928
	Water-Works Bonds.
	5s '08
	\$40,000.00
	July 1 1929

GRAND FORKS IND. SCH. DIST.
 6s J-J \$25,000.00...Apr 1 1917
 4s J-J 17,500.00...Oct 1 1924
 4s J-J 7,500.00...Sept 20 1922
 4s J-J 10,000.00...Aug 15 1923
 4s J-J 35,000.00...May 2 1923
 4s J-J 20,000.00...Sept 2 1927
 4s J-J 25,000.00...Nov 20 1923
 BOND. DEBT Oct 19 '16 \$140,000
 Sinking fund..... 30,000
 Assessed val. '14 (1-3 act.) 4,737,845
 School tax (per \$1,000) '14.....\$2.00
 Population in 1915 (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 April 1916 \$200,000
 Assessed valuation 1915.....17,335,160
 State & Co. tax (per \$1,000) '15 \$17.30
 Population in 1915.....28,658
 INT. at County Treasurer's office.

HETTINGER COUNTY.
 Mott is the county seat.
County Bonds.
 4s '08 \$20,000.00.....1918
Funding Bonds.
 5 1/2s '09 \$14,000.00.....1929
Seed-Grain Bonds.
 6s '12 J-J \$35,000.00...Mar 1 1917
 GEN. BD. D.P. Sept 25 '16.....\$69,000
 Floating debt.....13,000
 Sinking fund.....56,984
 Assessed val. 1916.....4,103,230
 State & Co. tax (per \$1,000) '15.....\$2.56
 Population 1910, 6,557; 1915, 7,711
 INT. on bonds of 1912 at Standard Trust & Sav. Bank, Chicago.

MANDAN.
 This city is in Morton County.
Artesian Well (Refunding).
 4s '10 Feb \$10,000.00...Feb 1 1930
Refunding Bonds.
 6s '14 Mar \$5,000.00...Mar 1 1924
 5s & 6s Aug 8,000.00...Aug 1 1934
Water-Works Bonds.
 5 1/2s '11 M-\$880,000.00...May 8 1931
 BOND. DEBT Oct 1916.....\$103,000
 Cash in treasury.....13,849
 Sinking fund.....12,322
 Assessed val. '15 (1/4 act.) 1,020,658
 Total tax rate (per \$1,000) '15 \$7.30
 Population 1910, 3,873; 1915, 4,142
 INT. on artesian well bonds at State Treas. office; water-works bonds at Court & 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.
Funding Bonds.
 4s '09 \$115,000.00...Oct 1 1929
Water Bonds.
 5s '04 J-D \$3,000.00...June 15 1924
 6s '08 \$30,000.00...Oct 15 1928
Water and Sewer Bonds.
 5s '05 J-D \$21,000.00...Dec 1 1925
 GEN. BD. D.T. Sept 23 '18 \$174,000
 Spec. assessm't debt (add'l) 500,400
 Sinking fund.....62,700
 Assessed val. '16 (1-3 act.) 2,650,000
 Tax rate (per \$1,000) '16.....\$2.00
 Pop'n '15, 10,053; 1916 (est.) 12,500
 INT. payable at City Treas. office.

MINOT SPECIAL SCH. DIST.
 4s '16 \$30,000.00...July 1 1931
 TOTAL DEBT.....(?)

MOUNTAILE COUNTY.
 Stanley is the county seat.
Bldg. Bonds (Tax-Exempt).
 4s \$100,000.00.....1930
 BOND. DEBT Jan 1 '16.....\$100,000
 Cash in treasury Oct 1915.....87,479
 Assess. valuation 1915.....5,625,161
 State & Co. tax (per \$1,000) '15 \$21.90
 Population in 1915.....11,135
 INT. payable in Bismarck.

PEMBINA COUNTY.
 Cavalier is the county seat.
Court-House Bonds.
 4s '12 \$67,000.00...June 1 1932
Jail Bonds.
 4s '13 \$14,000.00...June 1 1932
 BOND. DEBT Sept 1916.....\$81,000
 Sinking fund.....735
 Assessed val. '15 (1-5 act.) 8,386,668
 State & Co. tax (per \$1,000) '15 \$15.90
 Population in 1915.....14,341
 INT. at State Treasurer's office.

PIERCE COUNTY.
 Rugby is the county seat.
Court-House Bds. (Tax-Exempt).
 6s '07 \$3,000.00...Feb 1 1917
 4s '10 F-A \$70,000.00...Aug 1930
Jail Bonds (Tax-Exempt).
 4s '10 F-A \$15,000.00...Aug 1930
 BOND. DEBT Sept 23 '16.....\$88,000
 Sinking fund.....26,096
 Assessed valuation 1915.....5,087,581
 Population 1910, 9,740; 1915, 9,703
 *INT. payable in N. Y.; others at State Treasurer's office.

RAMSEY COUNTY.
 County seat is Devil's Lake.
Funding Bonds.
 4 1/2s M-S \$5,000.00...Mar 19 1920
Refunding Bonds.
 4 1/2s M-S \$30,000.00...Mar 19 1920
 BOND. DEBT Sept 23 '16.....\$35,000
 Sinking fund Mar 27 '16.....6,000
 Assessed val. 1915.....9,759,950
 Pop'n in 1910, 15,199; 1915, 15,070.

ROLETTE COUNTY.
 Rolla is the county seat. Bonds are taxable. Popula'n 1915, 9,694.
Funding Bonds.
 5s '05 F-A \$25,000.00...Aug 15 1925
Refunding Bonds.
 5s '02 A-O \$20,000.00...Apr 8 1922
 BOND. DEBT Mar 27 '16.....\$71,000
 Floating debt.....15,000
 Sinking fund.....23,132
 Assessed valuation 1915.....4,478,943
 (Assess. 20 to 25% on real estate, 5 to 20% on personal and on railroad property about 25%)
 State & Co. tax (per \$1,000) '15 \$23.20
 INT. on bonds marked (a) at First Nat. Bank, Chicago; (s) First Nat. Bank, Minneapolis.

VALLEY CITY.
 This city is in Barnes County.
 Incorp. May 8 1883. Pop'n '15, 4,783.
Elec. Lt. Bonds (tax-exempt).
 6s F-A \$6,000.00...Aug 2 1917
 A-O 15,000.00...Apr 19-24-29
City Hall Bonds (tax-exempt).
 4s J-D \$15,000.00...Jan 17-22-25
Sewer Bonds (tax-exempt).
 \$15,000.00...Apr 15 1923
 4s A-O 15,000.00...Apr 15 1928
 20,000.00...Apr 15 1933
 BOND. DEBT Sept 23 '16.....\$89,000
 Floating debt.....600
 Sinking fund.....18,431
 Ass'd value '16 (1/4 act.) 1,348,039
 Tax rate (per \$1,000) 1916.....\$51.00
 INT. payable in Valley City and Bismarck.

WAPPETON.
 This city is in Richland County.
 Incorp. in 1884. Pop'n '15, 2,814.
Water-Works Bonds.
 5 1/2s M-S \$36,000.00.....1930
 5 1/2s '14 Sept 20,000.00
 (Due \$1,000 yearly for 19 years and \$2,000 in 20 years.)
City Hall Bonds.
 6s M-S \$15,000.00.....1930
 GEN. BD. D.P. Mar 1916.....\$71,000
 Special warrants (sewers and sidewalk).....30,030
 Other warrants.....35,453
 Sinking fund.....15,667
 Assessed valuation 1915.....808,527
 Tax rate (per \$1,000) 1915.....\$72.00
 INT. at First Nat. Bank, Chicago.

WARD COUNTY.
 Minot is the county seat.
Funding Bonds.
 4 1/2s '05 J-J \$150,000.00...July 1 1925
 GEN. B.D.S. May 9 1916.....\$150,000
 Floating debt.....143,599
 Sinking fund.....86,596
 Assessed val. '15 (3/4 act.) 12,739,779
 State & Co. tax (per \$1,000) '15 \$19.00
 Population '10, 25,231; '15, 28,068.
 INT. at First Nat. Bk., Chicago.

WILLISTON.
 This city is in Williams Co. Inc. May 12 1904. Popula. '15, 1,678.
Electric-Light Bonds.
 6s J-D \$15,000.00.....1922-1928
Water-Works Bonds.
 4s J-J \$12,000.00.....1917-1922
 4s Apr \$27,500.00...Apr 10 1930
 4s '14 J-J 21,000.00...July 1 1934
Funding Bonds.
 4s Apr \$63,000.00...Apr 10 1930
 4s '13 J-D \$21,500.00...Dec 1 1933
 GEN. BD. D.T. Oct 1916.....\$155,000
 Assess. debt Mar 27 '16.....130,000
 Sinking fund Oct 1916.....33,372
 Assess. val. '16 (3/4 act.) 1,180,000
 *INT. at State Treas. office others at First Nat. Bk., Chicago.

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.

Location—	Total Debt.	Cash in Treas.	Assessed Valuation.	Tax per \$1,000.	Population.
Beach (V), Billings County.....	25,000		a507,802	a57.50	1,542
Casselton School District.....	37,000	None	a456,000		
Devil's Lake Special Sch. Dist. 62,500	None		a1,406,000	\$29.00	
Dickinson (C), Stark County.....	130,469	38,455	a993,215	47.00	4,120
Fargo School District.....	130,000	13,887	a7,893,862	\$16.20	
Foster County.....	75,000	59,000	a3,798,573	a19.30	6,054
Jamestown (C), Stutsman Co. 40,000	22,407	a1,528,227	a59.90	5,516	
Jamestown Ind. School Dist. 84,000	None		a1,783,000		
La Moure County.....	50,000	None	a8,149,166	a16.50	11,453
McHenry County.....	56,500	112,293	a8,551,841	a16.70	16,950
McLean County.....	27,000	812	a7,167,606	a14.20	15,878
Minot Park District.....	31,000	None	a2,377,416		
Minot Park District.....	31,000	5,000			
Ransom County.....	40,000	None	a6,141,516		11,045
Sargent County.....	50,000	None	a6,552,162		9,834
Williams County.....	97,500	64,376	a8,378,750	a19.00	18,143

(C) City. (V) Village. a 1913 figures. f 1914 figures. \$ 1915 figures. e 1916 figures. # 1910 population figures.

Sewer Bonds.
 4 1/2% '06 J-J \$75,000..... July 2 1926
 5% '08 J-J 18,000..... July 1 1928
 4 1/2% '12 J-J 200,000..... Jan 1 1932
City-Hall, Jail & Fire-Hall Bds.
 5% '13 M-N \$100,000..... Jan 1 1932
BOND, DEBT Aug 1 '16..... \$516,000
 Sinking fund..... 134,251
 Assess. val. '16 (abt. act.) 14,440,000
 Total tax (per \$1,000) 1915..... \$20.40
 Pop'n 1910, 10,753; '16 (est.) 14,560
 INT. at Chemical Nat. Bk., N. Y.

ABERDEEN SCHOOL DISTRICT
 Refunding Bonds.
 5% '08 J-J \$11,000..... July 1 1918
 4 1/2% '08 M-N 11,000..... May 1 1919
Funding Bonds.
 4 1/2% '08 M-N \$50,000..... Nov 1 1928
Building Bonds.
 5% '03 J-J \$10,500..... July 1 1923
 (Subject to call any interest date.)
 4 1/2% '07 F-A \$12,000..... Aug 1 1927
 4 1/2% '09 J-D 25,000..... June 1 1929
 4 1/2% '10 F-A 75,000..... Feb 1 1930
BOND, DEBT Oct 1916..... \$195,500
 Sinking fund..... 76,930
 Floating debt..... 191
 Assessed val. '14 (1-3 act.) 114,410,131
 School tax rate (per \$1,000) '16..... \$7.40
 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.)
 5% '10 s-a \$50,000..... 1930
 City-Hall 5s..... 88,000
 Refunding 5s..... 31,000
TOTAL DEBT Sept 28 '16..... \$89,000
 Assessed val. '15 (1-3 act.) 1,412,002
 City tax rate (per \$1,000) '15..... \$5.50
 Population in 1910..... 1,352
 INT. at First Nat. Bank, Chicago.

BELLE FOURCHE IND. SCH. DIST. NO. 1.
Funding Bonds (Subject to call.)
 5% '15 Sept \$25,000..... Sept 15 1935
BOND, DEBT Oct 27 '16..... \$45,700
 Sinking fund Aug 1915..... 11,497
 Assess. val. 1916..... 1,783,169
 Actual value (est.)..... 2,000,000
 INT. payable at Belle Fourche.

BRITTON.
 This city is in Marshall County.
 Refunding bonds..... \$13,000
Sewer Bonds.
 5% '14 s-a \$30,000..... 1934
TOT. BOND. DT. June 1915..... \$43,000
 Cash on hand..... 7,000
 Population in 1910..... 901

BROOKINGS.
 This city is in Brookings County.
 Inc. Feb. 20 1884. Pop. 15,340.
Refunding (red. aft. July 1 '13.)
 5% '03 J-J \$13,500..... July 1 1923
Water Bds. (red. 10 yrs. from issue)
 5% '01 J-J \$3,000..... July 1 1921
 5% '07 J-J 15,000..... July 1 1927
Sewer Bonds (red. aft. July 1 '17.)
 5% '07 J-J \$15,000..... July 1 1927
City-Hall Bonds (Tax-exempt)
 5% '11 J-D \$20,000..... June 1 1931
 (Subject to call after June 1 1921.)
BOND, DEBT Mar 1916..... \$98,500
 Assess. val. '15 (85% act.) 2,231,981
 Total tax (per \$1,000) 1915..... \$21.43
 INT. payable at City Treas. office.

BROOKINGS COUNTY.
 Brookings is the county seat.
 Court-House (red. aft. Dec 27 '12)
 5% '10 J-D \$75,000..... Dec 27 1927
BOND, DEBT Sept 1916..... \$75,000
 Sinking fund (est.) 3 Mar 1916 4,000
 Assessed valuation 1915..... \$4,195,049
 State & Co. tax (per \$1,000) '15..... \$3.32
 Pop'n 1910, 14,178; 1915, 15,554.
 INT. payable at Faxon, Son & Co., N. Y., or at County Treasurer's office.

CENTERVILLE.
 This city is in Turner County.
Sewer Bonds (Int. at Treas. office)
 5% '15 M-N \$27,000..... Sept 1 '20-'35
 (Part every 5 years.)
BOND, DEBT Mar 27 '16..... \$27,000
 Assessed valuation..... 15,771,788
 Tax rate (per \$1,000) 1915..... \$14.50
 Pop'n in 1910, 971; '15 (est.) 1,200

CHAMBERLAIN.
 This city is the county seat of Brule Co. Inc. 1881. Pop'n 1910, 1,275.
Water-Works Bonds.
 5% J-D \$18,000..... June 1 1932
Refunding Water Bonds.
 5% '00 M-N \$6,000..... Sept 1 1919
 5% '11..... 2,000..... Jan 15 1921
Refunding Bonds.
 5% '11..... \$15,000..... Jan 15 1921
Hospital & Sanitarium Bonds.
 6% '05..... \$5,900..... May 1 1921
BOND, DEBT Apr 1916..... \$71,900
 Sinking fund..... 1,463
 Assessed val. '15 (abt. act.) 1,365,295
 Total tax (per \$1,000) 1915..... \$22.70
 * Int. at Cont. & Comm. Tr. & Sav. Bank, Chicago.

CLARK.
 This city is in Clark Co. Incorp. in 1884. Population 1915, 1,100.
BOND, DEBT Sept 1916..... \$35,000
 Sinking fund..... 10,000
 Assessed valuation 1916..... 1,500,000
 Total tax rate (per \$1,000) '15 \$19.50
 INT. payable in Minneap. & Chic.

CLARK IND. SCH. DIST. NO. 15.
 High-School-Building Bonds.
 5% '16 s-a \$30,000..... May 1 1936
 (Subject to call after May 1 1921.)
BOND, DEBT April 1916..... \$63,000

Assessed valuation 1915..... \$1,450,830
 Actual value (estimated)..... 2,000,000
CLAY CREEK DRAINAGE DIST.
 This district (P. O. Yankton) is in Clay and Yankton counties.
 6% '09 July \$28,000..... July 1 1920
 (Subject to call 1918-19 incl.)
BOND, DEBT Oct 12 '16..... \$28,000
 INT. at First Nat. Bank, Chicago.

CUSTER COUNTY.
 County seat is Custer City.
 Refund. (red. 10 yrs. fr. date of iss.)
 5% '06 M-N \$20,000..... May 10 1926
 5% '10 J-J 16,000..... Jan 1 1930
 5% '11 M-N 14,000..... May 10 1931
Funding (red. beg. July 1 1907.)
 4% J-J \$139,164.64c..... July 1 1922
BOND, DEBT Mar 29 '16..... \$189,164
 Floating debt..... 14,416
 Sinking fund..... 12,498
 Assessed val. '15 (abt. act.) 5,445,295
 State & Co. tax (per \$1,000) '15..... \$9.00
 Assessed val. 1915..... 4,458,1915, 3,452.
 INT. at County Treas. office.

CUSTER IND. SCH. DIST.
 This district is in Custer County.
Building Bonds.
 5% '16 M-N \$30,000..... May 1 1936
 (Subject to call beg. May 1 1926)
BONDED DEBT May 1916 \$30,000
 Assessed val. 1915..... 612,512
 INT. at Cont. & Comm. Nat. Bank, Chicago.

DEADWOOD.
 County seat of Lawrence County.
 Inc. Apr. 1811. Pop'n 1910, 3,653.
City-Hall Bds. (red. beg. in 1911.)
 5% J-J \$22,500..... July 1 1921

Water Bonds.
 6% M-S \$20,000..... Sept 1 1919
 6% M-S \$12,000..... Mar 1 1920
 6% A-O \$5,000..... Apr 1 1921
 6% A-O \$5,000..... July 1 1922
 5% '05 A-O 5,000..... 1925
Refunding Sewer Bds. (tax-free)
 5% '12 J-D \$15,000..... 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.
 * Int. payable in Deadwood; on others at Fourth Nat. Bank, N. Y.

DEADWOOD SCHOOL DIST.
 Bonds are tax-exempt.
 5% J-J 6,000..... Mar 1 1920
BOND, DEBT Mar 27 '16..... \$35,000
 Floating debt..... 6,500
 Sinking fund..... 1,000
 Assess. val. '15 (abt. act.) 4,290,351
 School tax (per \$1,000) 1915..... \$6.00
 Population in 1915 (est.)..... 5,000
 * Int. at Fourth Nat. Bank, N. Y.; others at County Treasurer's office.

EDGEMONT.
 This city is in Fall River County.
Water-Works Bonds.
 5% '15 M-N \$30,000..... May 15 1935
TOTAL DEBT..... (?)

ELK POINT.
 This city is in Union County.
 *Elec. Light (red. aft. Apr. 1 '24.)
 5% A-O \$25,000..... Apr 1 1934
 Water 5s..... \$4,000
BOND, DEBT May 15 '16..... 29,000
 Assess. val. '15 (2-3 actual)..... 915,434
 Population in 1915 (est.)..... 1,546
 * INT. at Harris Tr. & S. Bk., Chic. or others at John Nuyven & Co., Chicago.

FALL RIVER COUNTY.
 Hot Springs is the county seat.
 5%..... \$214,000..... 1919 & 1932
 6%..... 17,000..... 1933
BOND, DEBT May 6 1916 \$231,600
 Cash in treasury May 1 '16..... 94,744
 Borrowed from State School Fund up to May 1 1916..... 105,231
 Assessed valuation 1915..... 10,000,915
 State & Co. tax (per \$1,000) '15..... \$10.00
 Pop'n 1910, 7,763; 1915, 6,027.

FLANDREAU IND. SCH. DIST.
 5% '14 J-J \$30,000..... July 1 '17-'34
BOND, DEBT Sept 1916..... \$36,000
 Assessed valuation..... 2,654,832
 INT. at Flandreau in N. Y. ex-charge.

FOET PIERRE.
 This city is in Stanley County.
 Inc. 1890. Pop'n 1910, 792.
Water-Works Bds. (Tax-exempt)
 5% '07 J-J \$35,500..... Jan 1 25% '27
Court-House Bds. (Tax-exempt)
 6% '07 J-D \$10,000..... June 1 1927
GEN. BONDS Oct 27 '16..... \$45,500
 Sinking fund..... 15,500
 Assessed valuation 1916..... 700,900
 Total tax (per \$1,000) 1916..... \$35.00
 INT. on 5s at Continental & Com. Tr. & Sav. Bank, Chicago.

GRANT COUNTY.
 Milbank is the county seat.
Court-House Constr. Bonds.
 4 1/2% '15 M-S \$75,000..... Mar 1 1935
 (Subject to call beg. Mar. 1 1925.)
BOND, DEBT Sept 1916..... \$75,000
 Borrowed from State Sch. Fund 136,685
 Floating debt..... 2,000
 Cash in treasury..... 27,664
 Sinking fund..... 8,013
 Assessed val. 1916..... 26,358,028
 Tax rate (per \$1,000) 1916..... \$8.53
 Pop'n 1910, 10,303; 1915, 10,447.
 INT. at Minn. Loan & Trust Co., Minneapolis and Northwestern Nat. Bank, Minneapolis.

GREGORY COUNTY.
 Fairfax is the county seat.
 Funding 5s..... \$80,000
BOND, DEBT Sept 23 '16..... 80,000
 Floating debt..... 5,452
 Assessed val. 1916..... 20,138,879
 Population in 1910..... 13,061

HOT SPRINGS SCHOOL DIST.
 A district in Fall River County.
 5% '10 J-D \$10,500..... Dec 1 1920
TOTAL DEBT Mar 29 '16..... \$19,500
 Assessed valuation 1915..... 1,600,000
 School tax rate (per \$1,000) '15..... \$9.00
 INT. at County Treas. office.

HOWARD.
 This city is in Minar County.
Municipal Elec. Light System.
 5% '15 J-J \$25,000..... 1935
TOTAL DEBT..... (?)
 Population in 1910..... 1,036

HURON.
 This city is in Beadle County.
Sewer Bonds.
 5% '09..... \$32,000..... 1929
Water-Works Bonds.
 5% '11..... \$60,000..... 1930 & 1931
Pillar-Plant Bonds.
 5% '14 F-A \$22,000..... Feb 1 1934
TOT. BOND. DT. Mar 1 '16..... \$266,307
 Floating debt..... 17,915
 Assessed valuation 1915..... 5,760,526
 Tax rate (per \$1,000) 1915..... \$20.50
 Population in 1910..... 5,791
 INT. payable in Huron and N. Y.

HYDE COUNTY.
 Highmore is the county seat.
Court House (Red. aft. Mar. 13 '16.)
 5% '11 M-S \$70,000..... Mar 13 1931
TOTAL DEBT Mar 25 '16..... \$70,000
 Sinking fund..... 6,000
 Assessed val. 1915..... 10,296,768
 State & Co. tax (per \$1,000) '15..... \$4.12
 Population 1910, 3,507; 1915, 2,685.
 INTEREST payable at Continental & Commercial Nat. Bank, Chic.

IRENE SCHOOL DISTRICT.
 This district is in Yankton Co.
Building Bonds (Tax-Exempt)
 5 1/2% '16 F-A \$40,000..... 1919-1936
BOND, DEBT Sept 1 1916..... \$40,000
 Assessed value 1916..... 1,236,490
 Population in 1916 (est.)..... 700
 INT. payable in Irene.

LAWRENCE COUNTY.
 County seat is Deadwood. Some of the bonds of this county were cancelled on what were believed to be valid reasons, but as soon as determined by the courts, the county accepted the situation and all bonds 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 1915, 17,710.
Refunding Bonds (Tax-exempt)
 5% '03 M-N \$30,000..... Nov 1 1923
 5% '03 M-N \$25,000..... Sept 1 1923
 5% '07 M-N \$7,000..... Nov 1 1927
 5% '09..... 133,000.....
Court-House Bonds (Tax-exempt)
 5% '06 M-N \$25,000..... May 1 1926
BOND, DEBT May 6 '16..... \$292,000
 Other indebtedness..... 207,820
 Cash in county funds, &c..... 61,686
 Assessed val. 1915..... 36,152,000
 State & Co. tax (per \$1,000) '15..... \$4.12
 INT. on \$3,000 bonds due Nov. 1 1923 payable at First Nat. Bank, Deadwood on \$30,000 due Nov. 1 1923 in N. Y.

LEAD SCHOOL DISTRICT.
 5% '03..... \$20,000..... July 1 1923
 5% '03..... 10,000..... Sept 15 1923
 5% '04..... 10,000..... Jan 26 1924
 5% '09..... 17,000..... July 1 1929
 (Subject to call after July 1 1919.)
 5% '12..... \$60,000..... 1924-1934
BOND, DEBT Oct 28 1915..... \$117,000
 Assessed valuation 1915..... 13,643,117
 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.
 5% '15..... \$13,000..... 1935
TOTAL DEBT Oct 26 '16..... \$37,000
 Sinking fund..... 8,640
 Water debt..... 6,101
 Ass'd value '16 (abt. act.)..... 790,305
 INT payable at City Auditor's office.

MADISON IND. SCH. D. No. 1.
 This district is in Lake County.
 4 1/2% J-J \$8,600..... 1925
Building Bonds.
 5% '10..... \$10,000.....
 (Redeemable July 1 1926.)
 5% '15 J-J \$55,000..... June 1 1935
 (Redeemable begin'g June 1 1934.)
BOND, DEBT Oct 26 '16..... \$73,600
 Assessed valuation 1916..... 2,916,309
 Actual value (est.)..... 6,000,000
 Population in 1910..... 3,155
 INT. on 4 1/2% payable in N. Y. City; on 5s in Chicago.

MEADE COUNTY.
 County seat is Sturgis.
Refunding Bonds.
 5% J-J \$24,500..... July 1 1920
 5%..... 5,000.....
 (Subject to call July 1 1916)
Judgment Bonds.
 5% M-N \$25,000..... Nov 1 1927
 (Subject to call after Nov 1 1917)
BOND, DEBT July 1 1916..... \$54,500
 Floating debt..... 140,573
 Sinking funds..... 7,769
 Assess. val. '16 (abt. act.) 13,705,194
 State & Co. tax (per \$1,000) '16..... \$3.90
 Population 1910, 12,640; '15, 8,724
 * INT. at New York Security & Trust Co., New York; on others in New York City.

MITCHELL.
 This city is in Davison County.
 Incorp. April 1889. Bonds taxable
Sewer (red. 10 yrs. fr. date of issue)
 5% '05 M-N \$60,000..... May 2 1925
 4 1/2% '09 M-N \$0,000..... 1929
 Refund. (Int. \$2,000 yearly)
 5% M-N \$31,000..... May 1 1920

Refunding Bonds.
 4 1/2% F-A \$19,500..... Feb 1 1919
 4 1/2% '16 J-D 95,000..... June 1 1936
 (Subject to call beginning June 1 '30)
Water Bonds (red. beg. in 1914.)
 5% '01 M-N \$35,000 c..... 1924
BOND, DEBT Sept 1916..... \$195,500
 Floating debt..... 33,950
 Sinking fund..... 1,150
 Assessed val. '16 (abt. act.) 7,944,974
 Total tax rate (per \$1,000) '16..... \$19.50
 Population in 1910..... 8,515
 INT. payable at City Treasury.

MITCHELL SCHOOL DISTRICT
 Building (Int. in Chicago).
 5% '04 A-O \$10,000..... Apr 1 1924
 5% '05 F-A 69,000..... Aug 1 1928
 (Subject to call beginning in 1918.)
BOND, DEBT Apr 7 '16..... \$79,000
 Sinking funds..... 4,700
 Assess. valuation 1915..... 8,152,211

MOBRIDGE SCH. DISTRICT.
 5% '14 M-N \$25,000..... May 1 '17-'28
BOND, DEBT Sept 1916..... \$36,500
 Floating debt..... 3,800
 Sinking funds..... 3,100
 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.
 5% '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 1916..... \$85,000
 Sinking fund..... 12,000
 Assessed valuation 1916..... 23,568,421
 Population 1910, 8,655; 1915, 9,686.
 INT. at Cont. & Comm. Nat. Bank, Chicago.

PARKER.
 This place is in Turner County.
 Elec. Lt. (Int. in Parker).
 5% '14 J-J \$19,000..... July 1 '17-'34
Water Works (Int. in Parker)
 5% '03 F-A 6,500..... Aug 1 1923
 (Subject to call Aug 1 1913.)
 5% '14 J-J \$5,000..... July 1 '17-'12
 City Hall (Int. in Parker).
 5% '11 M-S \$10,000..... Mar 22 '21-'30
 5% '11 A-O 5,000..... Oct 1 '26-'30
BOND, DEBT Oct 1916..... \$45,500
 Assess. val. '16 (40% act.) 1,228,185
 Population 1910, 1,224; 1915, 1,302.

PLATTE.
 This city is in Charles Mix County.
Funding Bonds (tax-exempt)
 5% '11 A-O \$14,000..... Oct 1 1931
Water Works Bds. (Tax-exempt)
 5% '03 M-N \$6,500..... May 6 1918
 5% '09 J-J 18,000..... Jan 2 1929
BOND, DEBT Sept 1916..... \$38,500
 Sinking funds..... 14,025
 Assess. val. '16..... 692,633
 Tax rate (per \$1,000) '16..... \$20.00
 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 \$309,090. For decision in favor of city on \$70,000 bonds issued May 1 1891, see V. 100, p. 1278. Commission gov. venant adopted Mar. 18 1910. V. 90, p. 871. Pop'n '15, 4,260.
Ref. Water Bds. (red. beg. in '10.)
 5% '05 J-J \$28,500..... July 1 1925
Water Bonds (red. aft. Jan. 1 '22)
 5% '12 J-J \$60,000..... Jan 1 1932
Park Bonds (red. beg. in 1911.)
 5% '06 F-A \$30,000..... Aug 1 1926
Sewer Bonds (red. aft. Oct. 1912)
 5% '06 A-O \$24,000..... Oct 1 1926
Engine-House (red. aft. Oct. 1 1919)
 5% '14 A-O \$10,000..... Oct 1 1934
GEN. BOND. DT. Mar 1 '16..... \$132,500
 Assessment debt (add'l)..... 1,826
 Floating debt..... 88,869
 Sinking fund and cash..... 14,007
 Water debt (included)..... 85,500
 Assess. val. '15 (abt. act.) 4,637,092
 Total tax (per \$1,000) 1915..... \$29.00
 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.
 5% '08 J-D \$10,000..... June 1 1928
 6% '10 M-N 5,000..... May 1 1930
Building Bonds.
 5% '13 F-A \$40,000..... Feb 1 1933
 5% '14 F-A 475,000..... Aug 1 1934
 (Subject to call beginning in 1924.)
BOND, DEBT Oct 1916..... \$130,000
 Floating debt..... 2,886
 Sinking fund & interest..... 26,347
 Assess. val. 1914..... 4,593,405
 School tax (per \$1,000) 1915..... \$14.03
 * INT. at Harris Tr. & Sav. Bk., Chicago.

REDFIELD.
 This city is in Spink County. Inc. Apr. 1853. Pop'n 1915, 3,122.
Refunding Water Bonds.
 5% various \$10,000..... July 1 1917
Sewer Bonds.
 5% '09 F-A \$18,000..... Feb 1 1929
 5% '13 Jan 9,000..... Jan 1 1933
Municipal Electric Light.
 4 1/2% '16 J-J \$60,000..... July 1 '18-'31
TOT. BOND. DT. Sept 1916..... \$97,000
 Sinking fund..... 12,250
 Assess. val. '16..... 2,052,734
 Total tax (per \$1,000) 1916..... \$18.00
 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 \$3,000 July 1917
Building Bonds.
 5s '08 July \$20,000 July 15 1928
Funding Bonds.
 5s '12 J-J \$20,000 Jan 1 1932
 BOND. DEBT Sept 1916 \$43,000
 Sinking funds 7,500
 Assessed valuation 1915 2,932,000
 Sch. tax rate (per \$1,000) '16 .37.80
 INT. at Harris Tr. & S. Bk., Chic.

ROBERTS COUNTY.
 Sisseton is the county seat.
Court-House, Jail & Asylum.
 4s J-J \$40,000 1922
 (Subject to call beg. in 1907.)
Refunding Bonds.
 4s J-J \$20,000 1922
 BOND. DEBT Sept 23 '16 \$60,000
 Sinking fund 10,000
 Assess. val. 1916 \$28,009,884
 State & Co. tax (per \$1,000) 16.64.20
 Pop'n 1910, 14,897; 1915, 15,560.
 INT. payable at Minn. Loan & Tr. Co., Minneapolis.

SIOUX FALLS.
 Sioux Falls is situated in Minnehaha County. Commission government adopted Sept. 29, 1908.
Refunding Bonds (Tax-exempt).
 5s '03 J-J \$47,000 July 1 1923
 5s '04 M-S 17,500 Mar 1 1924
 5s '04 J-J 10,000 Jan 1 1924
 5s '07 M-S 68,000 Mar 9 1927
 5s '10 J-J 143,000 Jan 1 '20 & '30
Sewer Bonds (Tax-exempt).
 5s '11 J-J \$200,000 Dec 1 1931
Water Bonds (Tax-exempt).
 5s J-J \$210,000 July 1 1923
 5s '11 J-J 100,000 Dec 1 1931
Water-Works Ext. Bonds.
 5s '15 J-J \$140,000 1935
 BOND. DEBT Apr 26 '16 \$936,000
 Floating debt 130,000
 Sinking fund 35,794
 Assess. val. '16 (abt. act.) 24,400,000
 Total tax (per \$1,000) 1915 21.61
 Population in 1915 (Census) 21,221
 INT. on water bonds due 1923 at Seaboard Nat. Bank, N. Y. and City Tr. office; on bonds due 1931 at Chemical Nat. Bank, N. Y. and City Tr. office.

SIOUX FALLS SCHOOL DIST.
High-School Bonds.
 5s '05 Oct \$75,000 Oct 2 1925
 5s '15 Jan 175,000 1935
 5s '16 Feb 7,000 Feb 1 1936
 BOND. DEBT Sept 23 '16 \$257,000
 Sinking fund 33,994
 Assess. val. '16 (abt. act.) 25,315,643
 School tax (per \$1,000) 1916 .39.20
 Population in 1914 (est.) 20,000
 INT. at Chase Nat. Bank, N. Y.

SISSETON.
 This city is in Roberts County.
 Inc. June 1901. Pop. '10, 1,397.
Ref. Bds. (part due every 5 years).
 5s '11 F-A \$35,000 Feb 1 '17-'31
Sewer Bonds.
 5s '15 M-N \$40,000 May 1 1935
 BOND. DEBT Sept 1916 \$75,000
 Floating debt 2,527
 Sinking funds 6,906
 Assessed valuation 1916 1,034,455
 Tax rate (per \$1,000) 1916 \$15.00
 INT. at Stand. Tr. & Sav. Bk. Chi.

VERMILLION.
 This city is in Clay County
 Incorporated Feb. 16 1877.
City-Hall bonds (tax-free) 8,000
Water-Works (tax-exempt).
 5s '12 F-A \$32,500 Feb 1 1932
 (Subject to call Feb. 1 1917.)
 BOND. DEBT Oct 4 '16 \$40,500
 Sinking fund (water) 3,292
 Assess. val. '16 (1-5 act.) 1,756,786
 Pop'n 1910, 2,187; 1915, 2,377

WATERTOWN.
 This city is in Codington County.
 Inc. 1885. Pop'n 1915, 8,313
 4 1/2s July \$10,500 July 1 1929
Funding Bonds.
 5s '12 Oct \$26,000 Oct 1 '17-'25
Sewer Bonds.
 5s '15 s-a \$88,000 July 1 1935
 (Red. \$8,000 yrly. after 1925.)
 BOND. DEBT Mar 27 '16 \$124,500
 Floating debt 1,321

Assess. val. '15 (1/2 act.) \$3,469,730
 Total tax (per \$1,000) '15 \$19.80
 INT. payable in Watertown at Citizens' Nat. and First Nat. banks.
WATERTOWN IND. SCH. DIST.
 4 1/2s '09 A-O \$39,000 Apr 1 '17-'29
Refunding Bonds.
 5s '11 M-N \$24,000 Nov 1 1931
Building Bonds.
 4 1/2s '09 J-J \$6,500 July 1 1929
 5s '13 A-O 12,750 Apr 1 '17-'33
 5s '14 J-J 38,000 July 1 1934
 BOND. DEBT Sept 25 '16 \$120,250
 Sinking fund 4,456
 Assess. val. '16 (abt. act.) 8,634,449
 Tax rate (per \$1,000) '15 \$19.80
 Population in 1915 (est.) 10,000
 INT. on 5s payable in Minneapolis on others at District Treas. office.

WEBSTER IND. SCH. DIST.
 This district is in Day County.
Refunding Bonds.
 5s \$5,000 July 23 1924
Building Bonds.
 5s '16 J-D \$17,000 July 1 1925
 5s '16 J-D \$55,000 June 1 '20-'35
 BOND. DEBT June 1 '16 \$87,000
 Sinking fund 6,922
 Assessed valuation 1915 2,144,416
 Population in 1916 (est.) 2,400
 z INT. at Capital Trust & Sav. Bank, St. Paul.

WINNER.
 This city is in Tripp County.
Water Works Bonds.
 5s '15 J-J \$30,000 Jan 1 1935
 5s '16 J-J 10,000 Apr 1 1936
 BOND. DEBT Apr 1916 \$57,000
 Assessed valuation 1915 575,000
 Total tax rate (per \$1,000) '15 \$25.00
 Population in 1915 (est.) 1,000
 INT. at Central Trust Co., Chic.

YANKTON.
 This city is county seat of Yankton Co. Commission gov't adopted in 1910. Population in 1910, 3,780.
Refunding Park Bonds (Red. after Oct. 1915).
 4 1/2s '05 A-O \$26,000 Oct 16 1925
 Ref. RR. Bds. (Red. aft. Feb. 1909)
 4s '09 F-A \$25,000 Feb 20 1919
 Ref. Water Bds. (Red. aft. Feb. 14)
 5s '04 F-A \$72,000 Feb 1 1923
Paving and Sewer Bonds.
 5s '15 J-D \$17,000 June 1 '17-'33
 2,000 June 1 1934
 5s '16 A-O 50,000 1917-1936
 GEN. BD. DT. Apr 1916 \$242,000
 Floating debt 2,101
 Sinking fund Mar 1916 8,648
 Assess. val. 1915 4,029,364
 Total tax (per \$1,000) 1915 \$25.60
 INT. on 5s & 4 1/2s at Chemical Nat. Bank; others at City Treas. office and in Chicago.

YANKTON INDEPENDENT S. D.
Building Bonds (Part yearly).
 5s '15 M-N \$100,000 1918-1930
 BOND. DEBT Sept 23 '16 \$100,000
 Sinking funds 2,787
 Assessed valuation 1915 4,238,278
 INT. at Cont. & Comm. Nat. Bk., Chicago.

YANKTON COUNTY.
 County seat is Yankton.
Railroad Bonds 1919
 4s M-N \$55,000 1919
 BOND. DEBT Sept 23 '16 \$55,000
 Sinking funds 38,916
 Assess. val. '15 (abt. act.) 30,403,458
 State & Co. tax (per \$1,000) '15 \$2.80
 Pop'n 1910, 12,649; 1915, 14,851
 INT. at Chemical Nat. Bk., N. Y.

ZIEBACH COUNTY.
 Dupree is the county seat.
Funding Bonds.
 5s '16 s-a \$75,000 1921-1936
 (Part due every 5 years.)
 TOTAL BOND. DEBT (7)
 Warrant debt Sept 30 '16 \$68,363
 Cash in treasury 13,334
 Amt. borrowed from State school fund 74,950
 Assessed val. 1916 2,219,080
 Population in 1915 2,571

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 Outstanding	Cash in Treasury.	Valuation.	Population.
BonHomme Co.	\$146,966	\$138,540		\$12,005	\$32,589,310	11,560
Brown Co.	20,000		\$5,521	44,261	\$80,886,040	25,969
Bruce Co.	None	138,443	633	36,978	\$16,614,226	6,376
Butte Co.	7,000	123,000	440,000	41,135	\$8,159,433	5,894
Campbell Co.	None	120,000		37,000	\$8,592,579	4,888
Charles Mix Co.	None	236,000	58,807	86,715	\$24,355,638	14,790
Clark Co.	None	92,620	63	73,982	\$26,012,100	10,670
Clay County	None	76,000	None	60,609	\$23,410,168	8,711
Codington Co.	None	88,330	20,077	135,639	\$30,589,587	15,192
Davison Co.	36,000	None	2,000	106,538	26,000,000	13,005
Day Co.	25,000	200,000	None	67,000	\$28,705,633	14,235
Deuel Co.	500	114,425	500	48,995	\$19,669,190	8,529
Dewey County	None	45,400	65,000		\$3,646,211	1,933
Douglas Co.	None	111,225	None	17,721	\$13,522,963	6,639
Edmunds Co.	None	None	5,000	8,500	\$17,306,513	6,845
Faulk Co.	14,000	196,000	None	60,000	\$16,103,409	5,295
Hamilton County	60,000	None		35,178	\$17,981,936	7,779
Hand County	None	211,030	1,045	17,101	\$24,143,366	7,286
Hanson County	None	90,625	None	41,000	\$18,618,937	6,316
Harding Co.	30,000	78,183	25,171	13,656	\$5,397,672	4,821
Hughes Co.	None	176,428	3,204	34,820	\$4,940,517	5,055

Counties—	Bonded Debt.	Borrowed from School Fund	Warrants Outstanding	Cash in Treasury.	Valuation.	Population.
Hutchinson Co.	None	\$138,900	\$11,000	\$111,418	\$38,070,005	13,095
Jerauld County	None	252,000	None	30,000	\$11,816,300	5,275
Kingsbury Co.	None	None	None	82,680		11,947
Lincoln Co.	None	228,062	None	101,272	\$32,571,909	13,564
Lyman Co.	None	134,875	None	60,226	\$18,986,043	7,412
McCook County	None	161,225	16,699	4,740	\$25,776,270	10,013
McPherson Co.	None	102,000	None	42,843	\$12,995,678	6,831
Mellette Co.	25,000		73,384	19,994	\$2,509,074	3,427
Miner Co.	None	114,225	7,000	59,096	\$20,861,791	8,007
Minnehaha Co.	50,000	89,100	60,000		\$69,000,000	29,631
Pennington Co.	18,500	78,650	209,955	39,683	\$18,339,906	10,040
Perkins Co.	36,000		44,000	72,429	\$3,000,000	7,641
Potter Co.	50,000	228,891	5,842	7,297	\$43,516,968	3,648
Sanborn Co.	30,000	153,562	17,000	78,863	\$17,649,794	7,377
Spink Co.	None	None	None	177,139	\$44,443,793	14,977
Stanley County	None	156,989	107,600	15,032	\$20,066,021	2,251
Sully Co.	30,000	76,600	469		\$10,651,492	2,204
Tripp Co.	None	33,362	152,447	9,470	\$12,000,000	10,262
Union Co.	None	136,150	None	61,253	\$26,948,283	11,436
Walworth Co.	55,000	125,500	None	86,058	\$11,191,527	5,919

d 1912 figures. e 1913 figures. † 1914 figures. x 1915 figures. * 1916 figures. a Total debt.

State of Nebraska.

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. Morehead
 Sec. of State (till Thurs. 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 otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

HISTORY OF DEBT.—For early history of the State debt see "State and City Supplement" of April 1893, page 119.

This State has no bonded indebtedness at present. The bonded debt, which on Dec. 1 1892 amounted to \$549,267, was gradually reduced until June 3 1900, when the last remaining \$35,000 was paid off. The amount of the general fund on Sept. 30 1916 was \$460,550 05.

PERMANENT SCHOOL FUNDS.—The investments of the school funds on Sept. 30 1916 amounted to \$9,860,498.33, held as follows: Permanent School fund, \$8,961,419.33; University fund, \$236,603; Agricultural College endowment fund, \$57,500; Normal College endowment fund, \$81,150, and the Bessey Memorial endowment fund, \$1,835.

The amount of cash on hand in these various funds on Sept. 30 1916 amounted to \$8,633.53.

STATE TREASURER FISCAL AGENCY FOR STATE MUNICIPALITIES, 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 Treasurer'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.

ASSESSED VALUATION.—The total assessed valuation and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation, per \$1,000.	Tax Rate.	Total Assessed Valuation, per \$1,000.	Tax Rate.	
1915	\$481,931,238	\$6.80	1906	\$313,060,301	\$7.00
1914	471,933,972	7.80	1905	304,470,961	7.00
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

In 1913 the Legislature passed a new general revenue law—Chapter 73. Under this law property is assessed at 20% actual value, whereas in earlier years the proportion seems to have been much lower.

METHOD OF ASSESSING.—Section 10911 of the Compiled Statutes of 1907 reads: "All property in this State not expressly exempt therefrom shall be subject to taxation, and shall be valued at its actual value, which shall be entered opposite each item and shall be assessed at twenty per cent (20%) of such actual value. Such assessed value shall be entered in a separate column opposite each item, and shall be taken and considered as the taxable value of such property, and the value at which it shall be listed and upon which the levy shall be made. Actual value as used in this Act shall mean its value in the market in the ordinary course of trade."

DEBT LIMITATION.—Section 1 of Article XIV. of the constitution of 1875 contains the following regarding public indebtedness:

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 ever make donations to any railroad or other works of internal improvement, unless a proposition so to do shall have been first submitted to the qualified electors thereof at an election by authority of law; provided, that such donations of the county with the donations of such subdivisions in the aggregate shall not exceed ten per cent (10%) of the assessed valuation of such county, provided, further, that any city or county may, by a two-thirds (2-3) vote, increase such indebtedness five per cent (5%). In addition to such ten per cent (10%), and no bonds or evidences of indebtedness so issued shall be valid unless the same shall have endorsed thereon a certificate signed by the Secretary and Auditor of State, showing that the same is issued pursuant to law.

TAXATION OF MUNICIPAL BONDS.—Bonds or notes or other evidences of indebtedness issued by this State or any of its municipalities are subject to taxation, according to information received by us from the office of the Secretary of State under date of Dec. 9 1911.

POPULATION OF STATE.—

1910	1,192,214	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 statements see "Additional Statements" at the end of this State.

ALLIANCE.
 This city is in Boxbutte County.
Electric-Light (Subject to call).
 4 1/2s July \$2,000 1915-1930
Park Bonds (Subject to call).
 5s Aug \$5,000 1921
 BOND. DEBT Sept 1916 \$134,000
 Floating debt 15,000
 Sinking fund 10,000
 Taxlevy val. '15 (1-5 apprx.) 560 0.60
 Pop. '10, 3,105; '15 (est.) 5,200
 INT. at Kountze Bros., N. Y.

BEATRICE.

Beatrice is the county seat of Gage County. Inc. Mich. 1857. Commission government approved Oct. 4 1911. Population 1910, 9,356.

Refunding Bonds. 3a May \$10,000. May 1 1922 (Subject to call May 1 1907.) 3b Oct \$50,684. Oct 1 1920 (Subject to call Oct 1 1905.) 3c Oct 15 \$19,000. Oct 15 1920 (Subject to call Oct 15 1905.) 3d Oct \$5,476. Oct 1 1921 (Subject to call Oct 1 1906.) 4a M-S \$10,000. Mar 9 1923 4b J-D 12,000. June 1 1918 4c M-S 27,500. Sept 1 1918 4d M-N 6,600. May 1 1918 (Subject to call May 1 1908.) 5a \$15 Nov \$49,000. Nov 1 1935 (Subject to call Nov 1 1920.) 5b \$10 18,000. 1936

Water Works Bonds. 5 1/2a \$30,000. Dec 1 1933 Paving Intersection. 5a \$11,000. 1933 5b \$14 40,000. Dec 1 1934 (Subject to call after 5 years fr. issue) 5c \$16 M-S \$30,000. Sept 15 1936 (Due 4 bonds yly. beg. Mar. 1 1917) 5d \$16 M-S \$30,000. Sept 15 1936 (Subject to call beg. Sept. 15 1921.) 'TOT. B.D. DT. Sept. 1916. \$387,231 Floating debt. 8,000 Sinking fund. 9,000 Tax levy val. '16 (1-5 appr.) 1,668,386 City tax (per \$1,000) 1916. \$39.00 INT. at Kountze Bros., N. Y. C.

BEATRICE SCHOOL DISTRICT. 6a \$5,000. 1917 & 1919 6b '08 M-N 80,000. May 1 1938 (Subject to call after May 1 1918.) 4,668 '08 J-D \$2,000. 1919 (Subject to call at any time.) BOND. DEBT Sept 27 '16. \$87,000 Sinking fund. 1,000 Tax levy val. '16 (1-5 appr.) 1,687,174 School tax (per \$1,000) 1916. \$40.00 INT. at Kountze Bros., N. Y. C.

BOYD COUNTY. Butte is the county seat. 4a \$20,000. Jan 2 1925 (Subject to call after Jan 2 1915.) 4b \$60,000. Apr 2 1925 (Subject to call after April 2 1915.) BOND. DEBT Oct 25 '16. \$50,000 Tax levy val. '16 (1-5 appr.) 2,968,755 State & Co. tax (per \$1,000) 16. \$23.10 Population in 1910. 8,826

BUET - WASHINGTON DRAIN DISTRICT. Post office is Tekamah. Organized April 1914 and Dec. 28 1915. Drainage Bonds. 5 1/2a \$16 J-J \$330,000 Jan 1 '18-'36 BOND. DEBT July 1915. \$330,000 Assess. val. 1912. 879,790 INT. payable at First Nat. Bank, Chicago.

COLUMBUS. Columbus is in Platte County. Inc. Feb. 11 1865. Pop. '10, 5,014. Bridge Bonds. 4a \$7 Dec \$10,000 & r. Dec 1 1917 4b \$10 June \$25,000. June 1 1925 (Subject to call after June 1 1915.) Ref. Water (Red. beg. Mar. 1 '09.) 4 1/2a '09 M-S \$11,000 & r. Mar 1 1919 Water (Red. beg. 5 yrs. fr. issue.) 4 1/2a \$10 July \$10,000. July 1 1925 4 1/2b \$13 July 10,000. July 1 1928 Sewer (Red. beg. Sept. 1 1919.) 5a \$14 Sept \$2,500. Sept 1 1934 BOND. DEBT Sept 25 '16. \$120,500 Sinking fund. 15,000 Tax levy val. '16 (1-5 appr.) 1,102,439 Total tax rate (per \$1,000) '16. \$87.69 * INT. at City Treas. office; others Kountze Bros., N. Y.

DOUGLAS COUNTY. The county seat is Omaha. County incorporated Dec. 12 1854. All bonds are taxable. Pop. '10, 168,456. Funding Bonds. 4 1/2a J-J \$180,000. Jan 1 1918 Refunding Bonds. 3a J-J \$119,000. Jan 1 1923 3 1/2a J-J 268,000. July 2 1922 Exposition Bonds. 4 1/2a J-J \$100,000. Jan 1 1918 Court-House Bonds. 4a '08 A-O \$200,000. Oct 1 '18-'28 4 1/2a '11 A-O 200,000. Oct 1 1931 BOND. DEBT Apr 1916. \$1,867,000 Floating debt Jan 1 '16. 74,571 Sinking fund Jan 1 '16. 113,480 Tax levy val. '16 (1-5 appr.) 48,159,733 State & Co. tax (per \$1,000) '15. \$23.40 INT. at State Treas. office.

DUNDEE. See Omaha.

FAIRBURY. This city is in Jefferson County. Water Bds. (Red. after Aug. 1 '15.) 5a '10 P-A \$100,000. Aug 1 1930 Elec.-Light (Red. aft. Aug. 1 '20.) 5a '10 P-A \$20,000. Aug 1 1930 BOND. DEBT Sept 25 '16. \$120,000 Sinking fund Sept 1 '16. 1,869 Tax levy val. '16 (1-5 appr.) 935,000 City tax (per \$1,000) '16. \$25.00 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.) ann \$3,000. Mar 16 1928 Water Bonds (Int. in N. Y. C.) 5a M-N 23,000. May 1 1921 5b ann 10,000. July 1 1928 5c Park Bonds (Int. in N. Y. C.) 5a ann \$2,500. Oct 8 1927 Internal Impt. (Int. in N. Y. C.) ann \$11,500. Feb 15 1930

Intersection Pav. \$45,000 Sewer Bonds (Int. in N. Y. C.) 5a ann \$24,000. Dec 15 1931 TOT. B.D. DT. Sept. 23 '16. \$149,500 Appraised valuation 1916. 3,606,495 Tax levy val. '16 (1-5 appr.) 721,281 Tax rate (per \$1,000) '16. \$40.90 Population in 1910. 3,255 INT. at office of State Treasurer and City Treasurer.

FARMERS' IRRIG. DISTRICT. A district in Scott's Bluff County. 6a \$13 J-J \$2,203,000. Jan 1 '21-'34 BOND. DEBT Apr 1916. \$2,203,000 Appraised valuation 1915. 2,610,162 Tax rate (per \$1,000) 1915. \$9.00 INT. at Co. Treas. office, Gerling.

FREMONT. This is the county seat of Dodge Co. Incorpor. June 17 1871. Water Bds. (Red. after July 1 '11.) 5a '06 July \$10,000. July 1 1926 Refdg. Bds. (Red. aft. Mar. 1 '04.) 4 1/2a Mar \$109,000. Mar 1 1919 El.-Lt. Bds. (Red. aft. Nov. 1 '11.) 5a '06 Nov \$50,000. Nov 1 1926 GEN. B.D. DT. Dec 1 1915. \$229,000 Electric-light bonds (incl.) 50,000 Water bonds (included) 10,000 Paving bonds (additional) 67,000 Appraised valuation 1915. 9,623,580 Tax levy val. '15 (1-5 appr.) 1,924,119 Total tax (per \$1,000) 1915. \$87.00 Population in 1910 (Census) 8,718 INT. at Kountze Bros., N. Y. C. except on paving bonds, which is payable at State Treas. office.

FREMONT SCHOOL DIST. NO. 1. 4 1/2a '12 J-J \$125,000. July 1 1942 (Subj. to call beginning July 1 '22) Refunding Bonds. 4 1/2a '09 \$2,000. 1919 (Subject to call 1914) BOND. DEBT Sept 25 '16. \$127,000 Floating debt. 12,000 Tax levy val. '16 (1-5 appr.) 2,040,157 School tax (per \$1,000) 1916. \$33.50 (1,000) Sinking fund 4.00 Population in 1914 (est.) 10,000 INT. at State Treasurer's office.

FRENCHMAN VAL. IRRIG. DIST. A district in Hitchcock County. 6a '12 J-J \$150,000. 1923-1932 BOND. DEBT Mar 1915. \$30,000 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.) 4a '05 A-O \$110,000. Oct 1 1925 Electric-Light & Power Bonds. 4 1/2a '06 M-N \$35,000. May 1 1926 (Subject to call May 1 1911.) Paving Bds. (Red. after July 1 '14.) 5a '09 J-J \$12,000. July 1 1929 GEN. B.D. DT. Sept. 27 '16. \$157,000 Warrant debt. 102,055 Tax levy val. '16 (1-5 appr.) 2,460,208 Total tax (per \$1,000) 1916. \$73.75 INT. at Kountze Bros., N. Y. C.

GRAND ISLAND SCHOOL DIST. 4a \$4,000. July 1 1913 4 1/2a '13 21,000. July 1 1930 (Optional after July 1 1923) School Bds. (Red. after Jan. 1 1916.) 4 1/2a '06 J-J \$100,000. Jan 1 1926 BOND. DEBT Sept. 1916. \$85,000 Tax levy val. '16 (1-5 appr.) 2,459,500 School tax (per \$1,000) 1916. \$24.00 Pop. '10, 10,326; '16 (est.) 13,000 INT. at Kountze Bros., N. Y., and State Treas. office in Lincoln.

GREELEY COUNTY. Greeley is the county seat. Court-House and Jail Bonds. 4 1/2a '13 \$65,000. Jan 1 1933 (Subj. to call beginning Jan 1 1923.) BOND. DEBT Sept. 1916. \$82,000 Sinking funds. 6,588 Tax levy val. '16 (1-5 appr.) 3,547,157 Tax rate (per \$1,000) 1916. \$22.10 Population in 1910. 8,047

HASTINGS. Hastings is the county seat of Adams County. Inc. April 23 1894. Refunding Bds. (Red. Jan 1 '09.) 4 1/2a J-J \$150,000. Jan 1 1919 Intersection Bonds. 5a '11 M-S \$30,000. Mar 1 1931 (Subject to call after Mar. 1 1916) 4 1/2b '16 M-S \$50,000. Mar 1 1936 (Subject to call after Mar. 1 1926) BOND. DEBT Mar 16. \$230,000 Dist. paving bonds (add'l) Jan 1 1916. 31,000 Tax levy val. '15 (1-5 appr.) 2,204,218 Population in 1910 (Census) 9,338 INT. at Kountze Bros., N. Y. C.

HASTINGS SCHOOL DISTRICT. 4 1/2a '04 s-a \$8,000. Feb 1 1923 (Subject to call after July 1913) Bldg. Bds. (Red. beg. June 1 '23.) 4 1/2a '12 J-D \$40,000. June 1 1932 BOND. DEBT Sept. 1916. \$48,000 Floating debt. 10,605 Sinking fund. 53,605 Tax levy val. 1916 (1-5 appr.) \$2,183,964 Tax rate (per \$1,000) 1916. \$35.00 (1,000) 1916. Bond levy 1.00 * Int. at Kountze Bros., N. Y.

HAVELOCK. This city is in Lancaster County. Population 1910, 2,680. Water and Sewer Bonds. 5a '10 Mar \$76,000. 1930 BOND. DEBT June 1916. \$76,000 Tax levy val. '15 (1-5 appr.) 513,144 INT. at Kountze Bros., N. Y.

HOWARD COUNTY. St. Paul is the county seat. Refunding (Subject to call.) 3 1/2a J-J \$13,000. 1921 Court-House-Building Bonds. 4 1/2a '12 J-J \$55,000. July 1 1927 (Subject to call in amounts of \$1,000 or multiple thereof aft. July 1 '12.) BOND. DEBT Sept. 23 '16. \$68,000 Floating debt. 8,000 Sinking fund. 9,000 Tax levy val. '16 (1-5 appr.) 4,658,517 State & Co. tax (per \$1,000) '16. \$23.10 Population in 1910. 10,783 * Int. at Co. Treas. office; on others at State Treas. office.

JOHNSON CO. DE. DIST. NO. 1. 6a '12 J-J \$100,635.14c July 1 '17-'27 BOND. DEBT Oct. 1916. \$120,298 INT. at County Treasurer's office.

KEARNEY. This city is in Buffalo County. Incorpor. Mich. 18 1901 under new laws. Commission government adopted Apr 25 1916. Refunding (Red. aft. July 1 '07.) 5a \$16,500. July 1 1922 Ref. Canal and Water Bonds. 5a '14 M-N \$45,000. May 1934 (Subject to call May 1 1919.) Ref. Sewer (red. aft. Nov. 15 '11.) 5a '06 M-N \$36,000. Nov 15 1926 Water Bds. (red. after July 1 '16.) 4 1/2a '10 J-J \$115,000. July 1 1930 BOND. DEBT Sept. 25 '16. \$239,600 Paving bonds (included) 27,000 Sinking fund. 27,000 Tax levy val. '16 (1-5 appr.) 1,245,437 Tax rate (per \$1,000) 1916. \$98.40 Population in 1910 (Census) 6,002 INT. at State Treasurer's office.

KEARNEY SCH. DIST. NO. 7. Bonds are tax-exempt. 6a '11 J-D \$40,000. June 1 1931 Ref. Bds. (Red. after Feb. 15 '17.) 4 1/2a '12 P-A \$50,000. Feb 15 1932 4 1/2b '16 M-S 10,000. Sept 1 1936 (Subject to call beg. Sept. 1 1926) BOND. DEBT Sept 1916. \$100,000 Sinking fund. 3,600 Appraised valuation 1915. 7,000,000 Tax levy val. '15 (1-5 appr.) 1,400,000 Tax rate (per \$1,000) 1916. \$96.90 Population in 1916 (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. 4a '06 J-J \$51,000. Jan 1 1926 (Subject to call any interest date.) BOND. DEBT Sept 23 '16. \$51,000 Sinking fund. 835 Tax levy val. '16 (1-5 appr.) 4,538,340 State & Co. tax (per \$1,000) '16. \$14.50 Population in 1910. 9,100 INT. payable at State Treas. office.

KIMBALL IRRIGATION DIST. This district is in Kimball County. 6a '11 J-J \$250,000. 1931 GEN. B.D. DT. Sept 23 '16. \$250,000 Floating debt. 1,000 Appraised valuation 1916. 341,250 District tax rate (per interest \$2.25 acre) 1916. General 7.5 Population in 1916 (est.) 1,000 INT. at County Treas. office in Kimball or at Bank of Kimball.

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 established May 13 1913. V. 100, p. 917. Light Plant (Red. July 1 1914.) 4 1/2a '04 J-J \$45,500. July 1 '17-'23 Park Bonds. 4 1/2a '15 M-S \$47,500. Sept 1 '17-'35 (Redeemable after Sept. 1 1925) Refunding Bonds. 4a '02 A-O \$107,500. Oct 1 '17-'21 (Subject to call Oct. 1 1912.) 4a '09 M-S \$122,000. Mar 1 '17-'18 42,000. Mar 1 1919 (Subject to call Mar. 1 1909.) 4a '00 P-A \$50,000. Aug 1 '17-'20 (Subject to call Aug. 1 1910.) 4a '00 A-O \$21,600. Oct 1 '17-'20 (Subject to call Oct. 1 1910.) 4 1/2a '04 M-S \$56,000. Mar 1 '17-'23 (Subject to call Mar. 1 1914.) 4a '05 M-N \$40,000. Nov 1 '17-'24 (Subject to call Nov. 1 1915.) 4a '06 J-J \$18,000. Jan 1 '17-'25 (Subject to call Jan. 1 1916.) 4 1/2a '06 J-J \$49,200. July 1 '17-'20 4 1/2a '08 M-N 16,000. Nov 1 '18-'28 (Subject to call after Nov. 1 1918.) 4 1/2a '10 P-A \$114,500. Feb 1 '20-'29 (Subject to call after Feb. 1 1920.) 4 1/2a '14 A-O \$48,000. Apr 1 '24-'33 4 1/2a '14 26,000. 1924-1933 4 1/2a '15 M-S 48,000. Mar 1 '25-'34 (Redeemable after Mar 1 1925.) 4 1/2a '16 M-S \$48,000. Mar 1 '26-'35 (Redeemable after Mar 1 1926.) 4 1/2a '15 P-A \$10,000. Aug 1 '25-'34 (Redeemable after Aug. 1 1925) Sewer Bonds. 4 1/2a '11 A-O \$37,500. (1-20th annuity on April 1, 1911.) GEN. BOND Sept 1 '16. \$956,700 Assessment debt (add'l) 717,679 Water debt (included) 85,000 Sinking fund (Gen. debt) 30,837 (Assess. debt) 95,105 Appraised valuation 1916. 95,926,600 Tax levy val. '16 (1-5 appr.) 11,385,320 City tax rate (per \$1,000) '15. \$38.00 PUBLIC UTILITIES.—The city owns its water-works and lighting plant, the value of which is conservatively estimated at \$1,750,000.

INTEREST AND PRINCIPAL payable at fiscal agent (State Treasurer's office, Lincoln).

LINCOLN SCHOOL DISTRICT. 1a '01 M-N \$20,000. 1921 (Subject to call in 1911.) 4 1/2a '04 M-N 25,000. May 1 1924 (Subject to call May 1 1909.) 4 1/2a '04 J-D \$15,700. June 1 1924 (Subject to call any interest date.) 4 1/2a '05 J-D \$23,800. June 1 1925 (Subject to call any interest date.) 4 1/2a '07 M-N \$22,100. May 1 1927 (Subject to call any interest date) Build. Bonds (red. int. date.) 4 1/2a '11 J-J \$350,000. Sept 1 1941 BOND. DEBT June 1916. \$459,600 Floating debt. 44,804 Tax levy val. '15 (1-5 appr.) 11,845,066 School tax (per \$1,000) 1916. \$39.00 Population in 1916 (est.) 52,000 INT. at Dist. Treasurer's office.

MC COOK. This city is in Red Willow County. Incorporated as a village Nov. 24 1883; as a city March 1 1886. Population 1910, 3,765. Sewer (Red. aft. June 25 1911.) 5a '06 \$4,500. June 25 1926 Court-House Bonds. 6a \$2,500. Oct 1 1917 Water (Red. aft. June 15 1913.) 6a '08 J-D \$20,000. June 15 1928 *Refunding Water Bonds. 5a '12 J-J \$40,000. June 15 '17-'32 BOND. DEBT Sept 1916. \$67,000 Tax levy val. '15 (1-5 appr.) 635,679 * Int. at N. W. Halsey & Co., Chic.

MERRICK COUNTY. Central City is the county seat. Court-House (Red. any time) 4a '11 J-J \$75,000. July 1 '17-'31 BOND. DEBT Mar 25 '16. \$80,000 Appraised val. 1915. 26,182,746 Tax levy val. '15 (1-5 appr.) 5,236,559 State & Co. tax (per \$1,000) '15. \$17.00 Population in 1910. 10,379 INT. at State Treasurer's office, Lincoln.

NANCE COUNTY. Fullerton is the county seat. Bridge Bonds (Red. aft. July 1 '13) 3a July \$45,000. July 1 1923 BOND. DEBT Sept 23 '16. \$45,000 Sinking fund. 6,009 Tax levy val. '16 (1-5 appr.) 4,107,712 State & Co. tax (per \$1,000) '16. \$19.00 Population in 1910. 8,226 All above bonds are held by State. INT. at State Treasurer's office.

NEBRASKA CITY. County seat of Otoe Co. Incorpor. May 7 1858. For Nebraska City precinct bonds, see Otoe County further below. Commission government adopted Jan. 16 1912. V. 94, p. 293. Funding Bonds (Tax-free) 5a '09 M-S \$16,000. Subj. to call 5a '09 M-S 150,000. 1919 5a '01 J-J 4,000. 1921 BOND. DEBT Sept 25 '16. \$210,000 Tax levy val. '16 (1-5 appr.) 896,000 City tax (per \$1,000) 1916. \$47.50 Population in 1910. 6,480 INT. at Kountze Bros., N. Y.

NORFOLK. This city is in Madison County. Incorpor. Sept. 12 1881 and as a city of the first class March 13 1909. Pop. 1910, 8,027; 1916 (est.) 9,000. Sewer Bonds. 4a '08 M-S \$40,000. May 1 1936 (Subject to call after May 1 1911.) 5a '15 Sept \$15,000. Sept 1 1935 (Subject to call after Sept 1 1920) *Water-Extension Bonds. 5a '13 July \$10,000. July 1 1933 (Subject to call after July 1 1918.) 5a '14 June \$10,000. June 1 1934 (Subject to call beg. June 1 1915.) 5a '15 Sept \$10,000. Sept 1 1935 (Subject to call after Sept 1 1920) 5a '16 July 10,000. July 1 1936 (Subject to call beg. July 1 1921) Refunding Water Bonds. 4 1/2a J-J \$6,000. Mar 1 1919 (Subject to call after Mar. 1 1909.) TOT. B.D. DT. Jan 1 '16. \$133,000 Intersection bonds (incl.) 42,000 Floating debt. 1,852 Tax levy val. '14 (1-5 appr.) 845,615 Total tax rate (per \$1,000) '14. \$52.00 * Int. at State Treasurer's office.

NORFOLK SCHOOL DISTRICT. High-School-Building Bonds. 5a '08 J-J \$11,000. 1918 5a '07 J-J 24,000. May 1 1937 (Subject to call after May 1 1927.) 5a '11 M-N \$25,000. May 1 1931 5a '14 M-S \$47,000. Mar 1 1934 BOND. DEBT Sept 22 '16. \$107,000 Sinking fund. 10,000 Tax levy val. '16 (1-5 appr.) 1,052,555 School tax rate (per \$1,000) '16. \$3.00 * Int. at State Treasurer's office; on others in New York City.

NORTH PLATE. This city is in Lincoln County. Water-Works-Purchase Bonds. 5a A-O \$100,000. Oct 1 1929 Sewer (Subject to call.) Apr 1 1925 Bridge Bonds. 5a '14 J-J \$12,000. 1925-1934 Park Bonds (Red. one bond yly.) 5a '15 \$12,000. Oct 1 '26-'35 BOND. DEBT Apr 29 '16. \$150,000 Sinking fund. 3,500 Tax levy val. '15 (1-5 appr.) 980,000 City tax rate (per \$1,000) '15. \$28.50 Population in 1910. 4,793 INT. payable at Kountze Bros., N. Y., and State Treas. office.

NORTH PLATTE SCHOOL DIST.
 '93 30,000
 '99 30,000
 '13 20,000
Building Bonds (Tax-Free)
 5s '16 A-O \$50,000...Apr 1 1936
 (Subject to call after Apr. 1 1936)
BOND. DEBT Sept 1916. \$119,000
 Tax levy val. (1-5 appr.) '16. 1,123,735
 Tax rate (per General) \$35.00
 \$1,000 ('16) Bonds. 7.50
 INT. at State Treasurer's office.

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. The annexation of South Omaha and Dundee favored by voters on June 1 1915. V. 100, p. 1943. On Aug. 2 1911 \$7,250,000 bonds for payment of plant of Omaha Water Co. and \$1,000,000 for improvement of street 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.

4 1/2s '11 J-J \$7,500,000...Dec 15 1941

Fire-House Bonds.

4 1/2s '03 M-S \$45,000...Sept 1 1933

4 1/2s '06 J-D 60,000...Jan 1 1926

4 1/2s '08 M-S 20,000...Mar 1 1928

4 1/2s '13 M-S 100,000...Mar 1 1933

Auditorium Bonds.

4 1/2s '15 J-J \$150,000...July 1 1935

Paving Bonds.

4 1/2s '97 A-O \$25,000...Oct 1 1917

4s '98 A-O 6,000...Apr 1 1918

4s '99 J-J 20,000...July 1 1919

4s '00 J-J 25,000...July 1 1920

4s '01 M-N 40,000...May 1 1921

4s '04 F-A 75,000...Apr 1 1924

4 1/2s '16 M-S 326,000...Mar 1 1926

Intersection Bonds.

4s '06 J-J \$50,000...July 1 1926

4 1/2s '07 A-O 50,000...Apr 1 1927

4 1/2s '08 M-S 50,000...Mar 1 1928

4 1/2s '08 J-D 50,000...June 1 1928

4 1/2s '09 A-O 100,000...Apr 1 1929

4 1/2s '10 F-A 100,000...Feb 1 1930

4 1/2s '11 F-A 100,000...Feb 1 1931

4 1/2s '12 M-S 100,000...Mar 1 1932

4 1/2s '13 M-S 100,000...Mar 1 1933

4 1/2s '14 M-S 100,000...Mar 2 1934

4 1/2s '15 M-S 100,000...Mar 1 1935

Sewer Bonds.

4s '99 J-J \$25,000...July 1 1919

4s '99 J-D 25,000...Dec 1 1919

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

4s '00 F-A 50,000...Aug 1 1920

4s '01 M-N 74,000...May 1 1921

4s '04 F-A 75,000...Aug 1 1924

4s '06 J-J 90,000...Jan 1 1926

4 1/2s '07 A-O 150,000...Apr 1 1927

4 1/2s '08 M-S 49,000...Mar 1 1928

4 1/2s '09 A-O 100,000...Apr 1 1929

4 1/2s '10 F-A 100,000...Feb 1 1930

4 1/2s '11 F-A 100,000...Feb 1 1931

4 1/2s '12 M-S 100,000...Mar 1 1932

4 1/2s '13 M-S 100,000...Mar 1 1933

4 1/2s '14 M-S 100,000...Mar 2 1934

4 1/2s '15 M-S 200,000...Mar 1 1935

Funding Bonds.

4s '98 M-S \$300,000...Mar 1 1918

4 1/2s '03 F-A 200,000...Aug 1 1933

Renewal Paving Bonds.

4s '03 M-N \$100,000...May 1 1933

4 1/2s '04 J-J 100,000...July 1 1924

4s '05 F-A 48,000...Aug 1 1925

4 1/2s '07 M-S 75,000...Sept 1 1925

4 1/2s '08 M-N 50,000...May 1 1928

4 1/2s '09 A-O 75,000...Apr 1 1929

4 1/2s '10 J-J 75,000...July 1 1930

4 1/2s '12 M-N 50,000...May 1 1932

Renewal Sewer Bonds.

4s '01 M-S \$100,000...Sept 1 1921

4s '03 J-D 100,000...June 1 1923

4 1/2s '04 J-J 70,000...July 1 1924

4s '06 F-A 100,000...Aug 2 1926

4 1/2s '07 M-S 100,000...Sept 1 1927

4 1/2s '08 M-N 100,000...May 1 1928

4 1/2s '09 A-O 100,000...Apr 1 1929

4 1/2s '10 J-J 50,000...July 1 1930

4 1/2s '12 M-N 50,000...May 1 1932

Renewal Court-House Bonds.

4 1/2s '09 A-O \$50,000...Oct 1 1929

4 1/2s '11 J-D 25,000...June 1 1931

4 1/2s '12 F-A 50,000...Feb 1 1932

Renewal Funding Bonds.

4s '05 J-D \$95,000...June 1 1925

Renewal Fire-House Bonds.

4 1/2s '10 J-J \$50,000...July 1 1930

Renewal Library Bonds.

4 1/2s '12 M-N \$100,000...May 1 1932

Renewal Park Bonds.

4 1/2s '12 J-D \$400,000...June 1 1932

4 1/2s '08 J-D \$50,000...June 1 1928

4 1/2s '10 J-D 50,000...June 1 1930

4 1/2s '12 M-S 50,000...Mar 1 1932

4s '13 F-A 50,000...Aug 15 1933

4 1/2s '15 J-J 50,000...July 1 1935

4 1/2s '16 M-S 50,000...Mar 1 1936

Dundee Bonds (Annexed).

Sewer Bonds.

5s '08 J-J \$14,500...July 1 1928

5s '09 M-S 7,000...Mar 1 1929

5s '14 J-J 25,000...Jan 2 1934

Internal Improvement Bonds.

6s '10 J-J \$19,500...July 1 1930

5s '12 J-D 7,000...Dec 1 1932

6s '14 A-O 20,000...Oct 1 1934

Intersection Bonds.

5s '10 J-J \$19,500...July 1 1920

5s '12 J-J 10,000...July 1 1922

5s '13 M-S 10,000...Sept 1 1923

5s '14 J-D 7,000...June 1 1924

5s '15 M-S 3,000...Mar 1 1925

5s '15 M-N 10,000...May 1 1925

Water Bonds.

6s '13 F-A \$7,500...Aug 1 1933

Electric Light Bonds.

6s '15 M-N \$335,000...May 1 1935

South Omaha Bonds (Annexed).

Funding Bonds.

4 1/2s '01 J-D \$117,000...Dec 1 1924

Overlap Bonds.

5s '03 228,000...July 1 1923

General Sewer Bonds.

4 1/2s '06 M-N \$250,000...May 1 1926

4 1/2s '08 J-J 30,000...July 1 1928

Renewal Bonds.

5s '04 M-S \$25,000...Mar 1 1924

5s '04 A-O 22,000...Oct 1 1924

4 1/2s '12 J-J 110,880...Nov 1 1932

Refunding Bonds.

4 1/2s '05 M-S \$70,000...Jan 1 1925

5s '15 J-D 140,000...June 1 1935

City-Hall Bonds.

4 1/2s '05 M-N \$70,000...May 1 1925

4s '05 M-N \$40,000...May 1 1925

4 1/2s '11 Feb \$15,000...Feb 1 1931

Intersection Bonds.

5s '01 J-D \$5,000...Dec 1 1921

4 1/2s '01 July 20,000...July 1 1924

4 1/2s '05 M-S 20,000...Sept 1 1925

4 1/2s '08 J-J 30,000...July 1 1928

Fire-House Bonds.

4s '10 J-J \$25,000...Jan 1 1930

BONDED DEBT MAR. 2 1916

General bonds \$8,409,188

Water bonds (additional) 7,500,000

On the same date the assessment bonds, in addition to the bonded debt given above, amounted to \$3,100,107.

The S. I. D. Investment Fund owned bonds aggregating \$145,000 and the cash on hand amounted to \$544,831.

The Water Investment Fund on Feb. 29 1916 owned \$652,000 water and city of Omaha bonds and had cash on hand in the sum of \$475,653.

INT. payable in N. Y. at Kountze Bros. and at State fiscal agency in Lincoln.

DEBT LIMITATION.—The Legislature at its 1909 session amended the law relating to the debt limitations of this city so that the provision now reads as follows:

Section 196. The bonded indebtedness of the city, exclusive of district grading bonds, district improvement bonds, public library bonds, renewal bonds, bonds issued for the purpose of funding or taking up and making payment of the floating indebtedness and liabilities of the city, or bonds for the erection or purchase of a city hall, auditorium or fire-engine houses, or the construction and purchase, or for the construction and maintenance, of subways and conduits, or for park purposes, or for the purchase, construction or appropriation of gas works, water-works, electric-light plants or power plants, shall not at any time exceed in the aggregate 5% of the actual value of the taxable property within the corporate limits of the city, such actual value to be determined by reference to the assessment of property in said city.

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 (City and School District) for tax levy:

Valuations by Assessors.

1916. 1915.

Real estate 167,064,395 120,520,015

Personal 59,112,065 67,486,205

Total 226,176,460 188,006,220

Valuation for Tax Levy (One-Fifth of Above Values).

1916. 1915.

Real estate \$33,412,879 \$24,104,003

Personal 11,822,413 13,497,241

Total \$45,235,292 \$37,601,244

Tax (per M) \$50.80 \$57.78

POPULATION.—In 1915, 192-, 000 (including South Omaha and Dundee, merged June 1 1915); in 1910 (Census), 124,996; in 1900 (Census), 102,555; in 1890, 140,452.

OMAHA SCHOOL DISTRICT.

Bonds are taxable.

4s '99 J-J \$230,000...Jan 1 1919

4s '01 J-J 12,000...Jan 1 1921

4 1/2s '08 J-J 100,000...Jan 1 1928

4 1/2s '08 J-J 250,000...July 1 1928

4 1/2s '09 J-J 150,000...July 1 1929

4 1/2s '11 J-J 375,000...Jan 1 1931

4 1/2s '11 J-J 375,000...July 1 1931

4 1/2s '15 J-J 1,000,000...July 1 1945

Dundee Bonds (Annexed).

4 1/2s '02 16,000...1922

5 1/2s '14 67,000...1934

South Omaha Bonds (Annexed).

High-School Bonds.

5s '03 100,000...1923

Building Bonds.

5s '09 300,000...1929

Refunding Bonds.

5s '14 J-D 300,000...1933

BOND. DEBT Sept 28 '16 \$2,795,000

Cash in bond red. fund. 181,148

Val. of school prop. 1916. 4,518,152

Tax levy val. '16 (1-5 appr.) 453,893,793

School tax (per \$1,000) 1915. \$20.00

INT. at Kountze Bros., N. Y. Co. and in Lincoln.

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 \$85,000...Sept 1 1918

4s '07 M-S \$75,000...Mar 1 1927

4s '09 J-J 60,000...July 1 1929

BOND. DEBT Oct 1916. \$230,000

Neb. City prec't bds. (add'l) 49,000

Tax levy val. '16 (1-5 appr.) 9,659,120

State & Co. tax (per \$1,000) 16.320.00

Nebraska City Prec't Bonds.

4 1/2s '01 M-N \$19,000...May 17-21

INTEREST at office of Co. Treas

PAWNEE CITY.

This city is in Pawnee County.

Sewer Bonds.</

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 April 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 \$830,775, 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, which on Jan. 1 1916 amounted to \$211,000 and was held by the State Permanent School Fund, has all been retired. Permanent School Funds Jan. 1 1916 amounted to \$9,615,141 92.

ASSESSED VALUATION.—Table with columns: Years, Total Assessed Valuation, State Tax per \$1,000, Years, Total Assessed Valuation, State Tax per \$1,000. Data for years 1915-1906.

In 1915 the valuation of real estate amounted to \$1,844,236,951, personal property \$607,764,756 and public service corporations \$142,622,893. *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 cities 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.

Debt, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed \$1,000,000, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for laying 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. Borrowing money.—The State may borrow money to repel invasion, suppress insurrection, or to 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, of any county, city or school district contained therein, are exempt from taxation.

COUNTIES CANNOT USE TAX LEVIES INTENDED FOR CURRENT EXPENSES TO PAY OLD DEBTS.—See item under Leavenworth County in "Chronicle" of June 3, page 2094.

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.—Table with columns: Year, Population. Data for 1915, 1910, 1890.

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 or 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. Park Bonds. 4 1/2% '06 J-D \$0,000...June 4 1926 4 1/2% '16 J-J 12,000...July 1 1936 GEN. BD. DT. Oct 1916...\$235,207 Sinking fund...5,000 Assess. val. '15 (abt. act.)...4,718,836 Total tax (per \$1,000) 1916...\$18.80 Pop'n 1910, 4,500; 1916 (est.)...5,000 INT. at State Treasurer's office. Refunding bonds are owned by State school fund; sewer bonds by local people.

ALLEN COUNTY. Iola is the county seat. Refunding Bonds. 5% '98 J-J \$45,000...Oct 1 1928 BOND. DEBT Oct 1 1916...\$45,000 Assess. val. '16 (abt. act.)...\$0,217,800 State & Co. tax (per \$1,000) '16...\$4.80 Pop'n 1910, 27,640; 1916, 25,825 INT. at Nat. Park Bank, N. Y.

ANDERSON COUNTY. County seat is Garnett. L. L. & C. RR. (Refunding). 5% '01 J-J \$127,000...Jan 1 1931 (Subject to call) 4 1/2% '06 J-J \$10,000...Jan 1 1922 Refunding Bonds. 4 1/2% '89 J-J \$20,000...July 1 1919 4 1/2% '89 J-J \$20,000...July 1 1920 BOND. DEBT Sept 1916...\$174,000 Sinking funds...6,880 Assess. val. '16 (abt. act.)...25,101,803 State & Co. tax (per \$1,000) '16...\$14.36 Pop'n in 1910, 13,829; 1915, 13,264. INT. on bonds marked (a) at fiscal agency in N. Y.; others at State Treasurer's office.

ARGENTINE. See Kansas City.

ARKANSAS CITY. Arkansas City is situated in Cowley County. Incorp. Sept. 10 1884. Commission government adopted Moh. 20 1912. City in 1900 purchased water works and assumed \$90,000 of first mortgage bonds. Internal Imp't. Bonds. 5 1/2% '12 J-D \$3,500...Apr 1 1922 5% '13 J-D \$6,000...June 1 1923 Refunding Warrants. 5% '12...\$79,000...June 1 1932 Refunding Bonds. 4 1/2% '02 F-A \$46,000...Aug 15 1932 4% '03 F-A 8,000...Aug 15 1933 5% '08 M-N 40,500...May 1 1933 5% '11 J-D 10,000...Sept 1 1931 Railroad Aid Bonds. 5% '06 A-O 20,000...Apr 2 1926 5% '09 J-D 20,000...June 1 1929 5% '09 F-A \$20,000...Aug 1 1939 Judgment Bonds. 4 1/2% '09 M-S \$6,000...Sept 1 1929 Funding Warrants. 5% '13 J-D \$10,272.93...June 1 1933 Water Bonds (Subject to call). 5% '10 J-D \$2,000...June 1 1914 5% '14...94,500...July 1 1919 Water-Works Refunding Bds. 4 1/2% '02 M-S \$37,000...Mar 1 1922 GEN. BD. DT. Jan 4 '16...\$434,773 Special debt (add'l)...201,074 Sinking fund...7,573 Assess. val. 1915...7,055,331 Actual value (est.)...7,500,000 Population in 1915 (Census)...7,772

INTEREST on refunding bonds, except those payable in 1931, and on water bonds, is payable at Kountze Bros., N. Y. City; on general Imp't. bonds at State Treasury in Topeka.

ARKANSAS CITY SCH. DIST. Refunding Bonds. 5% '13 A-O \$2,000...Apr 1 1930 5% '13 M-S 15,000...Sept 1 1928 4 1/2% J-D 4,000...June 1 1927 Building Bonds. 5% '11 J-D \$50,000...June 1 1931 BOND DEBT Sept 1916...\$111,000 Assessed valuation 1916...8,070,483 Tax rate (per \$1,000) 1916...\$22.00

ATCHISON. Atchison is in Atchison County. This city on July 1 1913 defaulted in the payment of an issue of \$206,950 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 Bonds. 5% '16 J-J \$206,900...July 1 1933 (Redeemable beginning July 1 1913.) 4 1/2% '16 J-J \$135,000...July 1 1933 (Due \$7,500 yearly for 18 years.) City Purposes. 5% '96 J-J \$20,200...July 1 '16 & '21 4% '89 J-J 49,150...July 1 1919 4% '98 J-J 191,700...July 1 1928 Park Bonds. 5% '15...1928 GEN. BD. DT. Oct 28 '15...\$708,350 Internal Imp't. bonds...28,386 Assess. val. '15 (abt. act.)...15,892,000 Tax rate (per \$1,000) 1915...\$20.00 Population in 1910...16,429 INT. at fiscal agency in Topeka and N. Y. City.

ATCHISON SCHOOL DISTRICT. Building Loans. 4 1/2% '08 J-J \$394,000...July 1 1923 (Payable any interest period.) Refunding 5% '13 J-J \$24,000...July 1 1933 (Payable any interest period.) BOND. DEBT July 25 '16...\$118,000 Assess. val. '16 (abt. act.)...15,724,567 School tax (per \$1,000) 1915...\$4.50 Population in 1910...16,429 INT. at State Auditor's office.

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*Water-Works Bonds. 4% '01 F-A \$24,000...Aug 1 1921 (Subject to call after Aug 1 1911) *Electric-Light Bonds. 5% '06 M-S \$20,000...Sept 1 1926 BOND. DEBT Mar 25 '16...\$47,000 Floating debt...5,000 Sinking fund...7,000 Assess. val. '15 (abt. act.)...2,098,504 Total tax (per \$1,000) 1915...\$17.50 *Int. at Nat. Pk. Bk., N. Y. C.

CALDWELL. This city is in Sumner County. Incorporated April 8 1871. Railroad-Aid Bonds. 4 1/2% '99 J-J \$13,500...July 1 1919 Electric-Light Bonds. 4 1/2% '06 J-J \$15,000...July 1 1926 Water-Wks. & El.-Lt. Bonds. 4 1/2% '09 A-O \$30,000...Oct 1 1929 Water-Works Imp't. Bonds. 5%...\$4,095.69c...1934 Main Sewer Bonds. 5% J-T \$7,000...1940 GEN. BD. DT. Sept 23 '16 \$70,596 Assess. val. '16 (abt. act.)...1,900,000 City tax rate (per \$1,000) 1915...\$8.23 Population in 1910...2,208 INT. at State fis. agency, Topeka.

CANEY. This city is in Montgomery Co. Incorporated 1904. Funding Bonds. 5% '09...\$25,088...July 1 '10-'29 5% '15...\$5,888.83...1920-1935 Improvement Bonds. 6% '04...\$8,000...Aug 1 '17-'24 5% '08...12,500...1935 6% '08...5,000...1917-1918 6% '09...10,500...1917-1919 6% '10...14,500...1917-1920 6% '11...40,952.60...1917-1921

Water-Works Bonds. 5% '12...\$27,000...1917-1922 5% '06...30,000...July 15 '25-'36 BOND. DEBT May 10 '16...\$257,581 Sinking fund...22,907 Funds on hand...34,084 Assessed val. '15 (abt. act.)...1,438,359 Total tax (per \$1,000) 1915...\$19.90 Population in 1910...3,597

CHANUT. This city is in Neosho County. Incorporated as a city of the third class Jan. 21 1873 and of the second class June 25 1889. Commission government adopted Nov. 7 1911. Population 1910, 9,272. General Paving Bonds. 5% 5 1/2% \$69,036.80 Gas Bonds. 6% '09...\$5,000...Apr 15 1919 General Sewer Bonds. 5%...\$1,400...1917-1923 *Park Bonds (Ref. beg. in 1922). 5% '12 F-A 25,000...Feb 1 1932 Refunding Bonds. 5%...\$7,000...1910 5%...10,000 Sewage-Disposal Plant. 5%...\$26,822.14 Filter Bonds. 5%...\$12,473 Improvement Bonds. 4 1/2% '16...\$29,000 T. T. BD. DT. Mar 31 '16 \$200,232 Assessed valuation 1916...8,000,843 City tax rate (per \$1,000) '16...\$8.92 *Int. at State Treas. office.

CHANUT SCH. DIS. No. 2. School-Bldg. Bonds (Tax-Free). 4 1/2% '02 J-J \$11,000...Jan 1 '11-'22 4 1/2% '04 J-J 9,000...July 1 '20-'21 4 1/2% '04 J-J 10,000...July 1 '23-'24 4 1/2% '05 J-J 5,000...July 1 1922 5% '13 J-Dall 10,000...1933 BOND. DEBT Sept 23 '16 \$145,000 Warrant debt...733 Sinking fund Aug 31 '16...8,424 Assess. val. '15 (abt. act.)...8,212,469 School tax (per \$1,000) 1916...\$7.125 Population in 1914 (est.)...10,000 INT. on bonds marked (a) at State Treasurer's office; others at fiscal agency in New York City.

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CHESTNA.

This city is in Labette County. Incorporated in 1870.
Refunding (Subject to call).
5s '87 July \$30,000.....1917
Water-Works (Subject to call).
6s '05 July \$29,500.....1935
BOND. DEBT Sept 23 '16...\$59,500
Assessed val. '16 (abt. act.)...\$41,000
Population in 1910.....1,648
INT. at Nat. Park Bank, N. Y.

CLARK COUNTY.

County seat is Ashland.
Railroad Aid.
6s '89 Apr \$13,000....Apr 10 1919
Refunding.
4s '02 J-J \$96,000....July 1 1932
BOND. DEBT Sept 25 '16 \$109,000
Sinking fund.....3,721
Ass'd val. '16 (abt. act.)...13,563,845
State & Co. tax (per \$1,000) '16 \$4.40
Pop'n in 1910.....9,932; 1915, 4,776
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 '16, 4,282.
Railroad Bonds (Subj. to call).
5s J-J \$4,000.....1920
Sewer Bonds (Red. beg. 1920).
5s J-J \$12,000.....1939
Refdg. Water (Red. beg. in 1923).
5s '13 J-J \$33,000.....1933
BOND. DEBT Sept 23 '16 49,000
Drain. & sewer bds. (add'l) 4,000
Paving bonds (additional) 38,000
Sinking fund.....6,000
Ass'd val. '16 (abt. act.)...4,171,620
Tax rate (per \$1,000) '16.....\$7.20
INT. at State Treas. office and at National Park Bank, New York.

CLAY COUNTY.

County seat is Clay Centre.
Refunding Bonds.
4 1/2s '01 J-J \$6,000....July 1 1917
5s '97 M-S 21,000....Sept 1 1917
5s '97 J-J 30,000....Jan 2 1927
BOND. DEBT Sept 23 '16 57,000
Sinking fund.....25,000
Assess. val. '16 (abt. act.)...31,384,914
Pop'n. 1910, 15,251; 1915, 14,902
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, 12,887.
Electric-Light Bonds.
6s '11 J-J \$20,000....1922-1941
5 1/2s '04 F-A 15,000....Aug 1 1924
5s '16 A-O 20,000....1917-1921
Railway-Aid Bonds.
5s \$30,000.....1925-1935
Refunding Warrants.
5s F-A \$147,290....1927
City-Hall Bonds.
5 1/2s '04 F-A \$20,000....Aug 1 1924
Refunding Water Bonds.
5 1/2s '04 F-A \$49,000....Aug 1 1924
Water-Extension Bds. (Optional).
5s '12 A-O \$130,000....1922
GEN. BD. DT. Sept 23 '16 \$431,230
Assessment debt (add'l) 198,232
Sinking fund.....28,993
Total assessed val. 1915...8,870,463
City tax rate (per \$1,000) '16 \$11.25
INT. at Nat. Park Bank, N. Y., and at fiscal agency in Topeka.

COFFEYVILLE SCHOOL DIST.

Funding Bonds.
6s '00 J-D \$10,000....1920
Building Bonds.
5s '03 J-J \$24,000....1922
5s '06 J-J 35,000....July 1 1926
(Subj. to call \$3,000 in '23, '24 & '25.)
6s '08 J-J \$8,500....Jan 1 1933
(Subject to call any time)
5s '09 J-J \$32,000....1934
'15.....55,000
BOND. DEBT Mar. 25 '16 \$109,500
Sinking fund Sept 24 1914...6,993
Assess. val. '16 (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.
4 1/2s '04 J-J \$123,000....July 1 1934
5s '12 J-J 22,000....Jan 1 1942
CO. BD. DT. Sept 1916...\$148,000
Sinking funds.....986
Ass'd val. '16 (abt. act.)...11,577,023
State & Co. tax (per \$1,000) '15 \$5.13
Pop'n. 1910, 3,284; 1915, 4,608
INT. at Nat. Park Bank, N. Y.

DICKINSON COUNTY.

County seat is Abilene.
Ref. Bonds (Red. \$5,000 yearly).
1s '98 J-J \$211,000....Jan 1928
BOND. DEBT Apr 29 '16 \$211,000
Ass'd val. '15 (abt. act.)...46,182,593
St. & Co. tax (per \$1,000) '15 \$5.13
Pop'n. 1910, 21,816; 1915, 25,339
INT. at Nat. Park Bank, N. Y.

DONIPHAN COUNTY.

County seat is Troy.
Refunding Bonds.
5s '92 J-J \$473,000....July 1 1922
5s '95 '12.....359,000.....1917-1932
Drainage Bonds.
5s '13.....\$34,300....Jan 1 '17-'32
BOND. DEBT May 1912 \$450,000
Ass'd val. '15 (abt. act.)...25,948,808
State & Co. tax (per \$1,000) '14 \$25.20
Pop'n. 1910, 14,422; 1915, 14,544

DOUGLAS COUNTY.

County seat is Lawrence.
Refunding Bonds.
4 1/2s '04 J-J \$27,000....Jan 1 1924
4 1/2s '14 J-J 26,000....Jan 1 1910
'15 J-J 26,000....Jan 1 1918

Bridge Bonds.

4 1/2s '04 J-J \$36,500....Jan 1 1924
4 1/2s '05 M-S 30,000....Mar 1 1929
BOND. DEBT Mar 1 '16 \$145,500
Ass'd val. '15 (abt. act.)...36,503,037
State & Co. tax (per \$1,000) '14 \$5.70
Pop'n. 1910, 24,724; 1915, 25,130
INT. at State Treas. office and at National Park Bank, N. Y.

EDWARDS COUNTY.

County seat is Kinsley.
Railroad Aid—C. K. & W. RR.
4s '91 M-N \$12,000....Nov 1 1930
(Subject to call 1910).
Funding Bonds.
6s '89.....\$7,000....Feb 1 1918
Ref. C. K. & W. RR. Bonds.
5s '11 F-A \$45,000....Aug 1 1931
(Subject to call after Aug 1, 1931).
Bridge Bldg. (Subject to call).
5s '07 J-J \$20,000....July 1 1922
BOND. DEBT Mar 1916 \$89,000
Sinking fund.....19,000
Ass'd val. '15 (abt. act.)...16,262,835
State & Co. tax (per \$1,000) '14 \$10.34
Pop'n. 1910, 7,033; 1915, 6,734
*INT. at State Treas. office; others at National Park Bank, N. Y.

ELLSWORTH.

This city is in Ellsworth County. Inc. Mar. 2 1869. Pop. '10, 2,041.
Water-Works Bonds.
5 1/2s s-a \$40,000.....1928
6s s-a 10,000.....1928
Gas Bonds.
5s s-a \$1,000....July 1 1917
RR. Aid (\$1,000 yrlg. on Jan. 1).
s-a \$25,000.....48
BOND. DEBT Apr 5 '16...\$76,000
Sinking fund.....12,562
Assessed val. 1915...2,733,335
Tax rate (per \$1,000) '15.....\$17.40

EMPORIA.

County seat of Lyon County. Incorporated April 1 1870. Commission government adopted Feb. 15 1910. Pop'n '10, 9,058.
Refund. (Red. beg. 10yrs. from issue)
4 1/2s '99 F-A \$50,000....Dec 1 1929
4 1/2s '99 F-A 162,000....May 1 1929
4 1/2s '02 J-J 15,000....Jan 1 1932
Electric-Light Bonds.
4 1/2s '02 F-A \$30,000....Nov 1 1932
Sewer Bonds.
5 1/2s '10 J-J \$11,000....July 1 1930
5s '13.....3,200....Oct 1 1923
5s '14.....2,700....June 1 1944
(Subject to call beg. June 1 1924).
Water-Works Bonds.
4 1/2s '16 s-a \$75,000....Mar 1 1936
GEN. BONDS Apr 26 '16...\$348,900
Internal Imp. bds. (add'l) 198,589
Sinking fund.....67,699
Ass'd val. '15 (abt. act.)...11,606,163
City tax rate (per \$1,000) '15...\$5.70
INT. on electric-light bonds payable in N. Y.; other bonds in Topeka.

EMPORIA SCHOOL DISTRICT.

Building (Int. in Topeka).
4s J-D \$15,000....1921
(Subject to call).
4 1/2s '09 J-J \$25,000....July 1 1929
(Subject to call after July 1 1919).
4 1/2s '12 J-J \$135,000....1932
4 1/2s '12 (Subject to call 1922).
Refunding (Int. in Topeka).
4 1/2s J-J \$3,000....1920
4s J-J 10,000....1926
BOND. DEBT Sept 23 '16 \$188,000
Sinking fund.....1,134
Ass'd val. '16 (abt. act.)...12,815,852
School tax rate (per \$1,000) '16...\$6.00
Population in 1915 (est.)...12,000

EUREKA.

This city is in Greenwood County.
Water Works Bonds.
5s A-O \$10,500....July 1 1918
Main Sewer Bonds.
5s.....\$10,000....July 1 '35 & '36
Funding Bonds.
5s.....\$19,000....May 15 1931
Paving Bonds.
5s & 1/2s.....\$74,377.72 1-10th yrlg
District Sewer Bonds.
6s \$1,870.36 1-10th yrlg.
TOT. BD. DT. Sept 23 '16 \$115,748
Warrant debt.....24
Sinking fund.....631
Assessed valuation 1916...2,177,516
Total tax (per \$1,000) 1916...\$21.45
Pop. '10, 2,333; 1916, 2,285

FINNEY COUNTY.

Garden City is the county seat.
Refunding Bonds.
6s '87 J-J \$1,000....Feb 21 1917
6s '89 J-J 2,000....June 1 1919
4 1/2s '09 J-J 13,000....July 1 1919
(Subject to call any time).
4 1/2s '11 J-J \$12,000....\$2,000 yearly
Railroad Bonds.
5s '09 J-J \$43,000....Nov 1 1929
BOND. DEBT May 16 '16...\$71,000
Ass'd val. '15 (abt. act.)...12,898,236
Population 1910, 6,908; 1915, 6,016
INT. at State Treas. office, County Treas. office and in N. Y. City.

FORD COUNTY.

County seat is Dodge City. Bonds tax-free. Pop'n '16-13,655.
Railroad-Aid Bds. (Red. in 1909).
4 1/2s '99 J-J \$59,000....Oct 2 1929
Funding Bonds.
4 1/2s '99 J-J \$30,000....July 1 1919
(Subject to call July 1904).
4 1/2s '99 J-J (Red. aft. July '21)
Court-House (Red. aft. July '21)
5s '11 J-J \$15,000....July 1 1931
Court-House and Jail Bonds.
5s '12 J-J \$30,000....1932
(Subject to call 1922).
BOND. DEBT Sept 23 '16 \$184,000
Ass'd val. '16 (abt. act.)...25,472,086
State & Co. tax (per \$1,000) '16 \$5.40
*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 '88 \$3,000....
6s '90 J-J 30,000....July 1 1920
6s '90.....21,000....Aug 1 1920
Water-Plant Purchasing Bonds
4 1/2s '03 M-S \$104,000....Mar 15 1935
(Subject to call).
Refunding Bonds.
4 1/2s '09 J-J \$65,000....July 1 '24 & '29
Sewer Bonds.
5s '14.....\$21,000....Sept 1934
GEN. BONDS Mar 1916...\$244,000
Water debt (included) 104,000
Internal Imp. bds. Jan 1 '16 171,000
Assess. val. '15 (abt. act.) 8,695,000
Total tax (per \$1,000) 1916...\$18.84
Population in 1910.....10,463

FORT SCOTT SCHOOL DIST.

Building Bonds (Tax-exempt).
4 1/2s '12 J-J \$80,000....July 1 1942
(Subject to call \$25,000 July 1 1932 and \$25,000 July 1 1937).
Refunding Bonds (Tax-exempt).
4 1/2s '04 J-J \$20,000....July 1 1924
4 1/2s '09 J-J \$32,000....July 1 1929
4 1/2s '15 J-J \$20,000....July 1 1925
(Redem. \$2,000 yrlg. beg. July 1 '16)
BOND. DEBT Sept 23 '16 \$150,000
Sinking fund.....10,117
Assess. val. '16 (abt. act.) 9,240,000
School tax (per \$1,000) 1916 \$7.72 +
Population in 1915 (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 \$50,000....Jan 1 '17-'20
BOND. DEBT Oct. 9 '16 \$50,000
Floating debt.....15,248
Ass'd val. '16 (abt. act.)...35,021,290
Pop'n. 1910, 20,884; 1915, 22,103

FREDONIA.

This city is in Wilson County.
Sewer Bonds.
5s s-a \$17,300....1938
5s s-a 18,627...1-10th yearly
Water Bonds.
4 1/2s s-a \$82,600...\$2,000 yearly
Paving Bonds.
5s s-a \$46,763...1-10th yearly
Park Bonds.
5s s-a \$3,700....1930
BOND. DEBT Oct 1 1915 \$178,256
Assess. val. '15 (actual) 2,472,660
Tax rate (per \$1,000) 1915...\$23.00
Population in 1910.....3,040
INT. at State Treasurer's office.

GARDEN CITY.

This city is in Finney County. Inc. in 1887. Population 1910, 3,200.
Refunding Bonds.
4 1/2s '03 J-J \$66,000....Jan 1 1933
Water-Works Bonds.
6s '08 J-J \$20,000....Jan 1 1938
Railroad-Aid Bonds.
5s '10 J-J \$20,000....Jan 1 1930
Funding Bonds.
5s '14 J-D 17,000....June 1 1934
5s '15 J-J 4,000....July 15 1935
Light Bonds.
5s '13 J-J \$40,000....Jan 1 1943
BOND. DEBT Sept 1916 \$216,000
Sinking fund.....5,855
Assess. val. '16 (abt. act.) 2,878,736
INT. at State Treasurer's office.

GIBARD.

This city is in Crawford County. Inc. Nov. 10 1869. Pop'n 1916, 3,080.
Refunding City-Hall Bonds.
5s F-A \$12,000....1929
Refunding (Subject to call).
5s A-O \$5,401.80c. Mar 1 1917
Sewer Bonds.
5s A-O \$15,951.83c....1932
Electric-Light Bonds.
6s A-O \$20,000....1923
Gas Bonds.
6s A-O \$5,000....1923
GEN. BD. DT. Oct 1916...\$61,453
Special Imp. debt (add'l) 118,417
Sinking fund.....9,500
Assess. val. '16 (abt. act.) 1,933,835
Total tax (per \$1,000) 1916...\$26.40
INTEREST at State Treasury.

GRAHAM COUNTY.

Hill City is the county seat.
Funding Bonds.
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
4 1/2s '09 J-J 5,000....June 15 1939
(Subject to call June 15 1929)
BOND. DEBT Sept 25 '16 \$97,000
Floating debt.....9,000
Sinking fund.....13,000
Ass'd val. '16 (abt. act.) 12,639,497
State & Co. tax (per \$1,000) '15...\$5.00
Pop'n. 1910, 8,700; 1915, 7,466
INT. on 6% bonds payable in New York; on the 4 1/2s at State Treasurer's office in Topeka.

GRANT COUNTY.

New Ullyses is the county seat.
The interest rate on first issue of funding bonds was reduced by compromise from 6% to 4%.
Funding Bonds.
4s '89 J-J \$4,000....July 1 1919
6s '89 J-J 11,000....July 1 1919
6s '90 J-J 5,000....Feb 1 1920
6s '90 J-J 7,000....Jan 1 1920
4 1/2s '09 J-J 43,300....Jan 1 '24-'39
Refunding Bonds.
2s '04 J-J \$28,500c. Jan 1 '17-'27
BOND. DEBT Apr 1 '16...\$99,100
Sinking fund.....11,346
Ass'd val. '15 (abt. act.) 2,193,999
State & Co. tax (per \$1,000) '15 \$10.65
Pop'n. 1910, 1,087; 1915, 900
INT. at State Treasurer's office.

GREENWOOD COUNTY.

County seat is Eureka.
Refunding (Int. at State Treasury).
4s '02 J-J \$63,000....July 1 1932

BOND. DEBT Sept 1916 \$63,000

Ass'd val. '16 (abt. act.)...\$3,234,000
Pop'n. 1910, 16,000; 1915, 14,500

HAMILTON COUNTY.

Syracuse is the county seat.
Refunding Bonds.
6s '87 A-O \$31,000....Oct 1 1917
6s '88 M-S 9,000....Mar 15 1918
6s '88 J-J 4,000....July 1 1917
6s '90.....10,200....Mar 1 1926
6s '96 J-J 3,300....Jan 1 1926
6s '97 J-J 1,400c....Jan 1 1927
6s '98 J-J 5,000....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 23 '16 \$92,400
Floating debt (est.)...31,742
Sinking fund.....26,545
Ass'd val. '16 (abt. act.)...5,613,063
State & Co. tax (per \$1,000) '15...\$7.25
Population 1910, 3,360; 1915, 2,253
INT. at State Treasurer's office and at National Park Bank, N. Y.

HARPER CITY.

This city is in Harper County.
Hutchinson & Southern Bonds.
6s '90.....\$20,000....May 1 1920
Funding Bonds.
4s '07.....\$9,000....Apr 1 1917
Sewage-Disposal Works Bonds.
5s.....\$7,000....Oct 1932
Lateral Sewer Bonds.
6s.....\$8,400....June 1923
Refunding Bonds.
6s '07.....1,000....Feb 1 1917
4s '07.....6,000....Feb 1 1922
Water and Light Bonds.
6s '08.....\$10,000....Aug 1 1923
Sewer Bonds.
5s '12.....\$9,000....Oct 1942
BOND. DEBT June 30 '16 \$36,400
Assessed val. '12 (abt. act.) 1,100,000
Population in 1910.....1,638
INT. on bonds marked (a) at Nat. Park Bank, N. Y.; (b) at State Treasurer's office.

HASKELL COUNTY.

County seat is Santa Fe.
Funding Bonds.
5 1/2s '14.....\$25,000....May 4 1934
Refunding Bonds.
6s '88 '89-J \$51,000c....July 1918
6s '90-'91-J 25,000c....Jan 1 1920
4s '07 J-J 1,354c....July 1 1931
(Subject to call July 1 1911)
6s '12 J-J 2,400c....July 1 1922
Funding County Warrants.
5s '13 J-J \$3,000....Jan 13 1933
5s '13 A-O 1,500....Apr 7 1933
5s '13 J-J 4,821....July 7 1933
BOND. DEBT Apr 26 '16 \$161,576
Assessed val. '15 (abt. act.) 3,734,088
State & Co. tax (per \$1,000) 1915 \$6.20
Population. 1910, 993; 1915, 993
INT. at Nat. Park Bank, N. Y.

HAYS.

This city is in Ellis County.
6s '11.....\$22,787.18....1921
5 1/2s '14.....2,600....1930
5 1/2s '15.....12,900....1940
City-Lot-Purchase Bonds.
6s '88 F-A \$1,000....1918
Refunding Bonds.
5s '13.....\$25,000....1933
Sewer Bonds.
5s '10.....\$30,000....May 1 1930
Water-Works Bonds.
6s '04.....\$25,000....July 1 1924
5s '09.....18,000....Jan 2 1929
BOND. DEBT Oct 6 '16...\$135,287
Assessed valuation 1916...2,527,872
Population in 1910.....1,961
INT. at Nat. Park Bank, N. Y.

HERINGTON.

This city is in Dickinson County. Inc. Apr. 11 1887. Pop. 1916, 4,756.
Funding Bonds.
6s J-J \$10,000....July 1 1919
6s J-J 8,000....Jan 1 '17-'24
5s J-D 7,000....June 1 1928
5 1/2s A-O 33,500c....Apr 1 1931
Water and Light Bonds.
5s J-J \$43,000c....Jan 1 1923
5 1/2s A-O 30,000c....Oct 1 1933
6s '14 A-O 49,000c....Apr 1 1944
(Subject to call Apr 1 1934)
Sewer Bonds.
6s J-J \$23,000c....July 1 1930
6s J-J 4,600c....Jan 1 1931
GEN. BD. DT. Oct '16...\$208,000
Assessment debt (add'l) 11,703
Sinking funds.....6,500
Assess. val. '16 (65% act.) 2,107,355
Total tax (per \$1,000), 1916...\$24.00
INT. at State Treasurer's office.

HIAWATHA.

This city is in Brown County. Commission government adopted Feb. 3 1914. Bonds tax-free when held within State. Pop. '10, 2,974.
Water Works Bonds.
6s M-S \$50,000c....Mar 1 1917
4 1/2s J-J 30,000c....Jan '22-'32
City Paving Bonds.
5s A-O \$6,204c....Oct 1 '17-'19
5s A-O 6,224.80c....Oct 15 '17-'18
Refunding Bonds.
5s '14 J-J \$13,440c....June 1 1924
5s '15 M-S 5,023.08c....Mar 1 1917
GEN. BD. DT. Mar 31 '16 \$120,585
Assessment debt (add'l) 79,400
Sinking fund.....17,252
Assessed val. 1915...3,370,513
Total tax (per \$1,000) 1915...\$10.68
*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.....\$35,000c....1944
Ref. El.-Lt. (Red. beg. in 1924).
5s '14.....\$15,000c....1944
Refunding bonds.....\$18,000
BOND. DEBT Sept 30 '16...\$8,000
Assessed valuation 1916...680,665
Total tax (per \$1,000) '16...\$24.80
INT. at State Treasurer's office.

HODGEMAN COUNTY.

County seat is Jetmore.

Refunding.

6s '87 F-A \$19,000	Feb 26 1917
6s '87 F-A 8,000	Jan 1 1917
6s '87 F-A 6,000	Aug 1 1917
6s '87 F-A 1,000	July 1 1917
6s '88 J-J 6,000	July 1 1918
6s '89 J-J 4,000	July 1 1919
4 1/2s '01 J-D 37,000	June 1 1931

(Subject to call at any interest date)

Poor Farm Bonds.

6s '89 J-D 3,000	July 1 1919
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BOND. DEBT Sept 24 '16 \$84,000

Sinking fund.....26,247

Assessed val. 1916.....9,343.45

State & Co. tax (per \$1,000) 1916 \$5.50

Pop'n, 1910, 2,430; 1915, 3,165

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 1915, 3,047.

Electric-Light Bonds.

4 1/2s '07	\$25,000	Jan 1 1937
5s '13	23,000	July 1 1943

Water-Works Bonds.

5s '07	\$25,000	Jan 1 1937
4 1/2s '07	\$25,000	July 1 1937

Water-Works Extension.

5s '13	\$2,000	Dec 15 1918
5s '15	10,000	Jan 1 1925
5s '15	43,000	Jan 1 1945

Campbell University Bonds.

6s '90	\$12,000	July 1 1920
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Refunding Bonds.

5s '12 J-J	\$30,500	1922
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Sewer Bonds.

5s '12 F-A	\$19,410	
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Disposal Works Bonds.

5s J-J	\$9,000	
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GEN. BD. DT. Sept 25 '16 \$223,910

Assessed val. (add'l).....108,795

Assessed valuation 1916.....3,271,125

Tax rate (per \$1,000) 1916.....\$9.35

HORTON.

This city is in Brown County, Inc. in 1887. Pop'n 1910, 3,600. Commission government approved Mar. 5 1915; V. 100, p. 1185.

Funding Bonds.

5s '10	\$97,733.41	
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Refunding bonds......11,000.00

Sewer bonds......10,500.00

Street paving bonds......101,492.70

Water and Light Bonds.

5s '11 F-A	\$55,000	Apr 15 1941
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Water-Works Ext. Bonds.

5s '12 F-A	\$38,000	Aug 1 1932
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City Hall Bonds.

5s '14 F-A	\$15,000	Apr 1 1934
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BOND. DEBT Sept 30 '16 \$328,636

Floating debt Apr 6 1916.....11,633

Sinking fund Apr 6 1916.....3,736

Assessed valuation 1915.....2,424,434

Real value (est.) 1915.....3,500,000

INT. at State Treasurer's office.

HUMBOLDT.

This city is in Allen County, Inc. Oct. 191903 as city of 2d class.

Refunding Bonds.

6s	\$2,500	Jan 1920
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Sewer Bonds.

5 1/2s '12	\$7,200	Part yearly
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General Sewer (Subject to call).

6s	\$11,500	1932
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Gas Bonds.

6s '00	\$3,200	Jan 1 1920
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Water-Works Bonds.

5 1/2s '05	\$45,000	Feb 1 1925
5s '16 F-A	12,000	Feb 1 1931

(Subject to call after Feb 1 1921.)

BOND. DEBT Sept 1916 \$82,000

Floating debt.....14,000

Sinking fund.....6,000

Assessed val. 16 (90% act.) 1,480,000

Tax rate (per \$1,000) 1916.....\$22.50

Population in 1915.....2,300

INT. at Citizens' State Bank, Humboldt.

HUTCHINSON.

County seat is Reno County, Inc. in 1872. The sewer and street bonds are provided for by a special levy.

Refunding Bonds.

5s '89 J-A	\$20,000	June 1 1918
6s '07 F-A	23,000	Aug 1 1917
5s '01 A-O	77,000	Apr 1 1931
4 1/2s '01 A-O	33,000	Oct 1 1931

(\$26,000 opt., \$2,000 yrly. '06 to '18)

Bridge Bonds.

4 1/2s '10 J-D	\$15,000	Jan 1 1930
4 1/2s '13 M-N	20,000	May 1 1933

Refunding Bonds.

6s '87 J-J	\$12,000	Mar 1 1917
4 1/2s '02 M-N	8,000	Nov 1 1932

Funding Bonds.

4 1/2s '09 J-J	\$66,000	July 1 1929
4s '10 J-J	48,500	Jan 1 1930

Terminal Facility Bonds.

5s '16 J-J	\$30,000	
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Paving Bonds.

4 1/2s '16 s-a	\$100,000	1917-1926
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Building Bonds.

4 1/2s '11 J-J	\$125,000	July 1 1961
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(Subject to call after July 1 1931)

4 1/2s '12 F-A \$20,000.....Feb 1 1932

GEN. BD. DT. Sept 1916 \$497,550

Assessed. debt (additional).....29,594

Sinking fund.....72,799

Assess. val. 16 (abt. act.) 22,000,000

Total tax (per \$1,000) 1916.....\$18.40

Population in 1910.....16,364

*INT. at State Treasurer's office; others at National Park Bank, N. Y.

HUTCHINSON SCH. DIST. NO. 1.

Refunding Bonds.

4s '05 J-J	\$3,500	July 1 1925
5s '06 J-D	\$52,500	Dec 1 1926
4 1/2s '09 M-N	\$120,000	May 1 1929

Refunding Bonds.

4 1/2s '09 J-D	\$20,000	June 1 1919
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Funding Bonds.

4 1/2s '09 F-A	\$19,500	Aug 1 1919
4 1/2s '11 M-N	31,000	May 1 1921

BOND. DEBT Sept 1916 \$246,500

Sinking fund.....11,371

Assess. val. '16 (abt. act.) 22,681,007

School tax (per \$1,000) 1916.....\$6.40

\$ 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.

4 1/2s	\$53,500	Jan 1 '26-35
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47,467

General Paving (Part yearly).

5s '07 Var	\$11,480.70c	1917
5s '08 Var	14,398.23c	1918
5s '09 Var	25,918.11c	1919
5s '10 Var	41,687.36c	1920
5s '11 Var	24,298.41c	1921
5s '12 Var	12,769.69c	1922
5s '13 Var	7,589.96c	1923

General Sewer (Part yearly).

6s '07 Var	\$1,200.52c	1917
6s '08 Var	3,653.66c	1918
6s '09 Var	2,500c	1919
5s '09 Var	40,000c	1919
6s '12 Var	215.73c	1922

Funding Bonds.

4 1/2s '09 F-A	\$109,800	1917-29
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Water Bonds.

5s '05 F-A	\$90,000	1917-1925
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Water-Works-Impt. Bonds.

4 1/2s '12 J-J	\$99,600	1928-1942
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GEN. BONDS Mar 31 '16 \$804,517

Water debt (incl.).....234,600

Sinking fund.....12,500

Special bonds (add'l).....160,175

Assessed val. 15 (abt. act.) 8,279,243

Total tax (per \$1,000) 1915.....\$25.30

INT. at State Treasurer's office.

INDEPENDENCE SCH. D. NO. 5.

Building Bonds.

4 1/2s M-N	\$4,000	1917
4 1/2s J-J	50,000	1918-26

BOND. DEBT Oct 1916 \$84,000

Assessed valuation 1916.....17,473,000

Tax rate (per \$1,000) 1916.....\$5.75

Population in 1915 (est.).....13,500

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, 9,346.

Light and Water Bonds.

5s '09 F-A	\$80,000	Oct 1 1920
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Refunding Bonds.

5s '01 J-J	\$26,000	July 1 1921
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(Subject to call any interest date.)

5s '11 M-N	\$8,446c	May 1 1921
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Funding Bonds.

5s '05 A-O	\$38,000	Apr 2 1925
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GEN. BONDS Sept 26 '16 \$153,446

Internal improvement debt.....121,214

Sinking fund, cash, &c.....38,142

Assess. val. 16 (abt. act.).....4,678,745

Total tax (per \$1,000) 1916.....\$23.60

INT. at Nat. Park Bank, N. Y., and State Treasurer's office, Topeka.

IOLA SCHOOL DISTRICT.

4 1/2s '16 J-J	\$100,000	1918-1921
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BOND. DEBT Oct 1916 \$117,000

Assessed valuation 1916.....6,736,464

Tax rate (per \$1,000) 1916.....\$10.00

Population in 1916 (est.).....10,000

INT. payable in Topeka.

JEFFERSON COUNTY.

Delaware Riv. Dr. Dist. Bonds.

5s F-A	\$65,722.24c	Feb 1 '17-'24
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TOT. BD. DT. Oct 1916.....\$65,722

Dist. val. 1915 (80% act.).....405,660

INT. at State Treasurer's office.

JOHNSON COUNTY.

County seat is Olathe.

Refunding Bonds.

4 1/2s '08 M-S	\$100,000	Sept 1 1928
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(\$10,000 sub. to call y'ly from 1918)

4 1/2s '00 J-J	\$30,000	July 1 1930
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(\$5,000 subject to call yearly)

BOND. DEBT Mar 1916 \$130,000

Stinking fund.....26,902

Assess. val. 15 (abt. act.) 40,392,758

State & Co. tax (per \$1,000) 15.....\$4.20

Pop'n, 1910, 18,288; 1915, 18,507

INT. at Nat. Park Bank, N. Y.

JUNCTION CITY.

This city is in Geary County, Inc. Feb. 9 1869. Pop'n 1910, 5,598.

Funding Bonds.

5s '02 Jan	\$6,000	Jan 1 1922
4 1/2s '09 A-O	7,000	1929

Refunding Terminal Bonds.

4 1/2s '12	\$30,000	1918-1928
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5,000.....1925

Sewer Bonds (Red. In 1917).

5s '07 J-J	\$30,000	Jan 1 1937
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Water Works.

6s '87 M-S	\$50,000	Mar 1 1917
5s '02	12,000	Serial 1922

GEN. BD. DT. Sept 23 '16 \$140,000

Sewer assess. bonds (add'l).....8,500

Assess. val. 16 (abt. act.).....5,628,381

Total tax (per \$1,000) 1916.....\$17.30

INT. at State Treas. office and at fiscal agency in N. Y. City.

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).

4 1/2s '85s	\$541,727.75c	1919-1936
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General Park Bonds.

s	\$138,033.97	
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General Intersection Bonds.

s	\$179,348	
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General Bridge Bonds.

4 1/2s '13	\$17,787	Aug 15 1923
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Refunding Bonds.

6s '03 F-A	\$186,500	Nov 1 1928
4 1/2s '03 F-A	15,000	Aug 1 188,19
4 1/2s '04 F-A	65,000	Aug 1 238,24
5s '07 J-D	62,500	Dec 30 1927
5s '07 J-D	218,500	Dec 15 1917
4 1/2s '07 J-D	79,500	June 1 1927
5s '09 F-A	150,000	Feb 1 1929
4 1/2s '09 M-N	158,969c	May 1 1929
4 1/2s '11 M-N	89,000	May 1 1931
4 1/2s '15	35,250	Aug 1 '17-19

K. C. W. & N. W. Ry.

5s '87 F-A	\$20,000	Jan 1 1917
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Water-Plant Purchase Bonds.

4 1/2s '09 J-J	\$1,007,000	July 1 1939
4 1/2s '09 F-A	\$400,000	Aug 1 1939
4 1/2s '10 J-J	500,000	July 1 1940
4 1/2s '12 F-A	30,000	Aug 15 1917
	30,000	Aug 15 1918
	30,000	Aug 15 1942
4 1/2s '14	140,000	1917-1919

Fire-Station Bonds.

4 1/2s '10 J-J	\$80,000	July 1 1940
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City-Hall Bonds.

4 1/2s '10 J-J	\$200,000	July 1 1940
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Work-House Bonds.

4 1/2s '10 J-J	\$30,000	July 1 1940
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Electric-Light Bonds.

4 1/2s '11 J-D	\$350,000	June 2 1941
4 1/2s '13 J-J	200,000	July 15 1933

(Part due yearly.)

4 1/2s '14 A-O	\$50,000	Dec 1 '22-'25
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Munic. Elec. Lt. Plant (Tax-free)

4 1/2s '14	\$15,500	1917-1923
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4 1/2s '15 M-S 6,000.....Sept 1 1917

4 1/2s '15 M-S 6,000.....Sept 1 '17-'21

Argentine (Ann. S. Jan. 1 1910).

Refunding Bonds.

5s '99 M-N	\$20,500	Nov 1 1919
5s '01 J-J	92,500	July 1 1921

GEN. BDS. Sept 25 '16.....\$2,473,086

Water & light bds. (add'l) 3,051,000

Special impt. bonds (add'l) 1,589,454

Sinking fund.....191,143

Funds (City).....164,225

(Electric Light).....24,618

Assessed valuation 1915.....93,022,315

Tax rate (per \$1,000) 1915.....\$8.00

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.

4 1/2s J-J	\$50,000	Dec 1 1918
4 1/2s '05 F-A	40,000	Feb 1 1921
4 1/2s '07 J-J	200,000	Apr 1 1927
4 1/2s '09 J-J	250,000	Feb 1 1929
4 1/2s '14 J-J	137,000	July 1 '24-'34

Refunding Bonds.

4 1/2s '09 J-J	\$134,000	Red. any time
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Argentine Bonds (Annexed).

5s J-J	\$26,900	July 1 '18 & '19
5s J-J	25,000	July 1 1927

School Dist. No. 4 (Annexed)

5s J-J	\$5,500	July 1 1927
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(Part due yearly.)

School Dist. No. 44 (Annexed).

5s J-J	\$5,500	July 1 1921
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(Part due yearly.)

BOND. DEBT Sept 1916 \$880,909

Sinking fund.....9,970

Assess. val. 16 (abt. act.) 95,719,000

Population in 1916.....106,000

Int. at State Treas. office and at Nat. Park Bank, N. Y.

KAW VALLEY DEAIN. DIST.

River Improvement Bonds.

4 1/2s '09 M-S	\$260,000	Mar 1 1936
5s '10 M-S	1,225,000	Mar 1 1940
4 1/2s '14 J-J	325,000	July 1 1936

BOND. DEBT Sept 25 '16 \$1,750,000

Assessed valuation 1916.....47,797,355

Tax rate (per \$1,000) 16.....\$2.65

INT. at State Treasurer's office.

KEARNY COUNTY.

Lakin is the county seat.

Refunding Bonds.

6s '91 J-J	\$16,500	May 1 1921
5s '05 J-J	83,000	Jan 1 1935

BOND. DEBT May 1916 \$89,500

Assess. val. 15 (abt. act.) 5,672,400

Pop'n, 1910, 3,126; 1915, 2,316.

KINGMAN COUNTY.

Kingman is the county seat.

Refunding Bonds.

4 1/2s '06 F-A	\$57,900	Aug 2 1926
4s '09 F-A	18,000	Aug 2 1929
5s '02 J-J	30,000	July 1 1925

BOND. DEBT Mar 1915 \$106,000

Assess. val. 15 (abt. act.) 31,255,185

State & Co. tax (per \$1,000) 14.....\$3.80

Pop'n, 1910, 13,386; 1915, 12,612

INT. at State Treasurer's office.

KIOWA COUNTY.

Greensburg is the county seat.

K. P. & W. RR. Bonds.

6s	\$23,000	Aug 4 1917
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Refunding Bonds.

4 1/2s '06 J-J	\$53,000	July 15 1926
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Jail Bonds.

6s '89 Jan	\$3,000	Oct 1 1919
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Court-House Bonds.

5s '14 J-J	\$55,000	Jan 1 '29-'34
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BOND. DEBT Sept 1916 \$132,600

Assess. val. 16 (abt. act.) 16,391,330

State & Co. tax (per \$1,000) 16.....\$4.00

Population 1910, 6,174; 1916, 6,514

INT. at State Fiscal Agency, N. Y., and in Topeka.

LANE COUNTY.

County seat is Dighton.

6s J-J	\$11,500	Jan 1 1918
4 1/2s J-J	55,000	July 1 1922
5s J-J	27,000	Jan 1

MANHATTAN SCHOOL DIST.
 5s '11 \$30,000...Feb 1 1931
 Building Bd. (Red. beg. in 1923)
 5s '13 J-J \$90,000...July 1 1933
 TOTAL DEBT Sept 23 '16 \$120,000
 Sinking fund..... 5,000
 Assess. val. '16 (80% act.) 9,000,000
 School tax rate (per \$1,000) '16 \$6.75
 Population in 1915 (est.) 7,854
 INT. at State Treasurer's office.

MARION.
 This city is the county seat of Marion County. Incorporated in 1876. Population 1910, 2,133.
 General improvement bonds \$72,500
 Water and Light Bonds.
 4 1/2s '09 \$95,000
 TOT. BD. DT. Oct 13 '16 \$177,974
 Assessed valuation 1916...1,523,531
 INT. at State Treasurer's office.

MARION COUNTY.
 County seat is Marion.
 Refunding Bonds.
 4 1/2s '12 \$120,000 \$20,000 yearly
 BOND. DEBT Sept 23 '16 \$120,000
 Sinking fund..... 10,000
 Assess. val. '16 (abt. act.) 43,858,542
 State & Co. tax (per \$1,000) '15 \$8.97
 Pop'n in 1910, 22,415; 1916, 21,934.
 INT. at Nat. Park Bank, N. Y.

MEADE COUNTY.
 County seat is Meade.
 Refunding Bonds.
 4 1/2s '06 July \$95,000...July 2 1930
 5s '09 A-O 20,000...Apr 15 1929
 (Subject to call after Apr 15 1919)
 Railroad-Aid Bonds.
 4 1/2s '08 M-N \$50,000...May 16 1938
 BOND. DEBT Apr 10 '16 \$171,000
 Assessed val. '15 (abt. act.) 10,350,276
 State & Co. tax (per \$1,000) '14 \$5.60
 Pop'n in 1910, 5,055; 1915, 5,278
 INT. at State Treasurer'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 June 1915 \$81,500
 Ass'd val. '15 (abt. act.) 11,229,160
 Pop'n in 1910, 5,883; in 1915, 5,547.

NEWTON.
 This city is in Harvey Co. Incorp. Feb. 22 1872. Commission government adopted Mch. 9 1910. V. 90, p. 799. Population 1915, 7,602.
 Paving Bonds (General).
 5s '09 J-J \$4,020.94 July 1 1919
 5s '10 J-J 789.70.....1920
 5s '14 J-J 818.....1924
 4 1/2s '15 J-J 22,420 July 1 '17-35
 4 1/2s '15 J-J 6,935 July 1 '17-35
 4 1/2s '16 J-J 15,000 July 1 '17-36
 Sewer Bonds (General).
 4 1/2s '09 J-J \$10,000...Jan 1 1939
 5s '10 J-J 7,869...July 1 1940
 (Subject to call after July 1 1920)
 5s '10 J-J 83,131...July 1 1930
 City-Hall (Red. beg. July 1 1922)
 4 1/2s '12 J-J \$12,000...July 1932
 Water Bonds.
 4 1/2s '06 A-O \$86,500...Apr 1 1928
 5s '11 J-J 10,000...Jan 1 1931
 4 1/2s '16 J-J 70,000...July 1 1941
 (Subject to call beg. July 1 1926)
 Refunding Bds. (Red. beg. in 1922).
 5s '02 M-N \$18,000...Nov 1 1932
 Refunding Water Bonds.
 5s '07 J-J \$24,000...July 1 1937
 (Subject to call after July 1 1922).
 5s '06 F-A \$75,000...Feb 1 1935
 Park Bonds.
 5s '10 J-J \$2,000...Jan 1 1920
 (Subject to call after interest period.)
 GEN. BD. DT. Sept 23 '16 \$383,082
 Assessment debt (add'l)..... 210,586
 Sinking fund, int & cash..... 33,347
 Ass'd val. '16 (abt. act.) \$7,624,951
 City tax rate (per \$1,000) '16 \$8.20
 INT. at Nat. Park Bank, New York, and at State Treasurer's office.

OLATHE.
 This city is in Johnson County.
 Refunding bonds.....\$44,204
 Water-Works Bonds.
 5s '13 \$62,208.....1938
 GEN. BD. DT. Mar 25 '16 \$109,848
 Special Impt. bonds (add'l) 37,068
 Sinking fund..... 1,869
 Assessed valuation 1915...3,223,308
 Population 1910, 3,272; 1915, 3,300

OSAGE CITY.
 This city is in Osage County.
 City Building Bonds.
 6s '89 A-O \$5,000.....1919
 Railroad-Aid Bonds.
 6s '87 J-J \$17,500.....1917
 Refunding Bonds.
 5s '07 J-J \$10,000.....1927
 5s '11 M-N 11,500.....1931
 5s '13 J-D 28,000.....1933
 Water Bonds.
 5s '09 F-A \$80,000.....1929
 Sewer Bonds.
 5s '10 F-A \$23,000.....1930
 5s '11 A-O 7,705...Part yearly
 Paving Bonds (Part yearly).
 5s '11 M-N \$14,000.....1930
 5s '12 F-A 14,550.....1931
 BOND. DEBT Sept 23 '16 \$218,201
 Water debt (included)..... 80,000
 Floating debt..... 5,000
 Sinking fund..... 4,415
 Assess. val. '16 (abt. act.) 1,575,500
 Tax rate (per \$1,000) 1916 \$2.40
 Pop'n in 1910, 2,432; 1916, 3,050
 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, 4,016.

Refunding Bonds.
 4 1/2s '04 \$1,000...Jan 1 1925
 5s '09 \$7,000...Mar 1 1929
 Water Bonds.
 6s '01 \$38,700...Apr 1 1921
 5s '12 \$1,500...July 1 1942
 4 1/2s '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) 98,750
 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.
 4 1/2s '02 M-N \$5,000...1917-1918
 4 1/2s '02 M-N 4,000...1919-1931
 5s '13 M-N 51,000...1917-1933
 5s '14 J-J 8,048.47...1917-1934
 5s '15 \$15,750...Dec 1 '17-35
 Water and Light Bonds.
 4s '06 J-J \$52,200...July 1 '17-34
 5s '06 \$54,000...1917-1929
 5s '10 J-J 4,000...July 1 '25-28
 5s '11 '12...10,000...1930 & 1931
 5s '13 '14...10,000...1934
 Sewer & Paving (General).
 5s \$48,642.84
 GEN. BD. DT. Apr 1916 \$296,640
 Water and light bonds (incl.) 135,000
 Assessment debt (add'l) 111,628
 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.

OTTAWA SCHOOL DISTRICT.
 High School Bonds.
 4 1/2s '16 J-J \$100,000...J-J 1 '19-33
 Ward School Bonds.
 4 1/2s '16 J-J \$20,000...J-J 1 '19-33
 BOND. DEBT Sept 1916 \$120,000
 Assessed valuation 1916...7,939,595
 Tax rate (per \$1,000) '16-'17 \$17.20

PAOLA.
 This city is in Miami County.
 Refunding Bonds.
 4s '99 \$15,000...Jan 1 1929
 Improvement Bonds.
 6s \$4,000...Feb 10 1917
 4s \$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, incl. 101,317
 Assessed valuation 1914...3,568,331
 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. Pop'n. 1915, 12,966.
 Railroad Bonds.
 5s M-S \$17,500...Sept 1 1933
 (Subject to call after 1918).
 Refund. Bonds (Red. beg. in 1917).
 6s '07 M-S \$111,500...Sept 1 1927
 5s '15 M-S 70,000...Sept 1 1945
 Funding (Red. beg. 5 yrs. fr. issue).
 5s F-A \$45,000...1931
 BOND. DEBT May 1 '16 \$263,000
 Ass'd val. '15 (90% act.) 11,985,493
 Total tax (per \$1,000) '15 \$18.275
 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, 14,765.
 Park Bonds.
 5s A-O \$7,000...Oct 1 1926
 4 1/2s '10 J-J \$40,000...Jan 1 1940
 Fire Department Bonds.
 5s \$7,000...Jan 1 1922
 City-Hall Bonds.
 5s '09 M-S \$8,750...Sept 1 1919
 Judgment (3 bds. wry. beg. 1912).
 5s J-D \$17,250
 Refunding Bonds.
 5s J-D \$23,859.31...ne 1 1927
 Water-Works Purchase Bonds.
 4 1/2s '11 A-O \$180,000...Oct 1 1941
 Water-Works Impt. Bonds.
 4 1/2s '11 M-N \$5,000...1917
 GEN. BDS. Mar 1916 \$323,889
 Gen. Impt. bonds (add'l) 122,912
 Internal Impt. bds. (add'l) 370,146
 Assess. val. '15 (abt. act.) 12,258,011
 City tax (per \$1,000) 1915 \$10.425
 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 1915, 4,200.
 Ref. R. I. Ry. Bonds.
 5s '89 \$6,800.....1919
 Refunding Bonds.
 4s '06 \$10,000.....1926
 5s '11 4,500...June 4 1921
 Main & Intercepting Sewer.
 5s '09 \$8,500.....1939
 5s '15 1,335.....1945
 Anthony & Northern Bonds.
 5s '13 \$20,000.....1943
 Lateral Sewer & Constr. Bds.
 5s '09 \$2,588.10.....1919
 5s '15 1,716.60.....1925
 5s '15 9,673.74.....1925
 Water-Works Bonds.
 5s '09 \$20,000.....1939
 5s '15 29,000.....1935
 Electric-Light Bonds.
 5s '14 \$50,000.....1934
 5s 22,000...1917-1936
 TOT. BD. DT. Sept 1916 \$187,114
 Sinking funds..... 2,100
 Assessed valuation 1916...3,697,322
 INT. at State Treasurer's office.

PRATT CITY SCHOOL DIST.
 4 1/2s '08 M-S \$36,000...Sept 1 1928
 5s '14 F-A \$35,000...Feb 10 1934
 BOND. DEBT Sept 25 '16 \$71,000
 Sinking funds..... 4,000
 Ass'd val. '16 (abt. act.) 3,980,000
 Tax rate (per \$1,000) 1916 \$7.00
 *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 \$119,000...July 1 1934
 6s '00 \$500...Jan 1 1920
 6s '00 \$3,000...Feb 1 1920
 4s '03 J-J 30,000...May 4 1923
 Court-House and Jail Bonds.
 4 1/2s '09 J-J \$75,000...July 1 1929
 BOND. DEBT June 30 '15 \$227,500
 Ass'd val. '15 (abt. act.) 28,422,418
 Population in 1915...11,761

RENO COUNTY.
 County seat is Hutchinson.
 Refunding Bonds.
 5 1/2s '89 J-J \$80,000...Jan 1 1919
 (Subject to call after 1914)
 4 1/2s '08 F-A 9,000...June 1 1930
 5 1/2s '08 F-A 55,000...Feb 1 1928
 (Subject to call after 1918)
 4 1/2s '08 J-D \$39,000...Dec 1 1928
 (Subject to call after 1918)
 4s '09 J-D \$56,000...June 1 '19-'29
 BOND. DEBT Sept 26 '13 \$259,000
 Sinking fund..... 64,000
 Ass'd val. '15 (abt. act.) 79,757,786
 Pop'n in 1910, 37,853; 1915, 40,448.
 INT. at State Treas. office; on others at Nat. Park Bank, N. Y.

ROSEDALE.
 This city is in Wyandotte County.
 Water-Works Bonds.
 5s '09 \$25,000...July 1 1929
 5s '10 \$25,000...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...5,108,000
 Tax rate (per \$1,000) 1914...\$19.40
 Population in 1910...5,960
 INT. at Com. State Bk., Rosedale.

ROSEDALE CITY SCH. DIST.
 Building Bonds.
 5s F-A \$8,000...1918
 4 1/2s J-J \$25,000...1921-1925
 5s J-J 27,000...1930 & 1931
 5s '12 M-N 20,000...May 1 1932
 5s '13 S-A 28,000...May 1 1928
 5s '15 M-N 24,000...May 15 1935
 Refunding Bonds.
 5s '13 S-A \$4,500...Aug 1 1928
 BOND. DEBT Nov 6 '16 \$134,500
 Sinking fund..... 4,200
 Ass'd val. '16 (abt. act.) 6,133,037
 Population in 1915 (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 1916, 1,894.
 Water-Works & Elec.-Lt. Bonds.
 4 1/2s '10 J-J \$65,000...Jan 1 1930
 5s '11 J-J \$28,000...July 1 1931
 (Subject to call after July 1 1921.)
 5s '15 \$7,500...Oct 1 1940
 BOND. DEBT Sept 1916 \$115,000
 Assessed valuation 1916...2,385,270
 INT. at State Treasurer's office.

SABETHA.
 This city is in Nemaha County. Incorporated in 1874. Commission government adopted Feb. 20 1913.
 Sewer Bonds (General).
 5s \$-a \$23,000...1917-1930
 Water-Works Bonds.
 4 1/2s '10 S-A \$64,000...1916-1940
 Assessment sewer (S-A) \$1,902.12
 Refunding bonds (S-A) 33,906.07
 Paving bonds (general) & 36,372.47
 assessment, combined
 TOT. BD. DT. Sept 23 '16 \$161,699
 Assessed valuation 1916...2,000,000
 Total tax rate (per \$1,000) '16 \$19.30
 Population in 1914...1,950
 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 \$4,000...Jan 1 1925
 5s '01 F-A \$2,000...Feb 1 1921
 4 1/2s '08 J-J 16,000...July 1 1928
 4 1/2s '09 M-N 20,000...Nov 29 1929
 5s 16,000...July 1 1919
 Railroad Aid Bonds.
 5s \$10,000...Jan 1 1946
 City-Hall-Building Bonds.
 4 1/2s '11 A-O \$40,000...Apr 1 1931
 GEN. BDS. Sept 26 '16 \$108,000
 Paving assess. bds. (add'l) 294,022
 Sewer assess. bds. (add'l) 49,020
 Sinking fund..... 8,130
 Assess. val. '16 (abt. act.) 18,457,845
 Total tax (per \$1,000) 1916...\$16.00
 *INT. at State Treasurer's office;
 others at National Park Bank, N. Y.

SALINA SCHOOL DISTRICT.
 Building Bonds.
 4 1/2s '08 M-S \$40,000...1928
 (Subject to call any interest date)

4 1/2s '12 J-J \$20,000...July 1 1932
 4 1/2s S-A 100,000...July 1 '26-'35
 BOND. DEBT Sept 23 '16 \$160,000
 Assess. val. '16 (abt. act.) 19,387,620
 School tax (per \$1,000) 1916 \$5.00
 INT. at State Treasurer's office.

SCOTT COUNTY.
 County seat is Scott. The railroad (s 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 1915, 2,288.

Railroad Aid.
 6s '92 J-J \$31,500...Jan 1 1922
 CO. BD. DT. Sept 1916...\$51,500
 Sinking fund..... 10,000
 Township debt (add'l) 64,750
 Assess. val. '16 (abt. act.) 6,500,000
 Tax rate (per \$1,000) '16...\$2.45
 INT. at State Treasurer's office.

SEDGWICK COUNTY.
 County seat is Wichita.
 Funding Bonds.
 5s '95 J-J \$33,000...July 1 1925
 Railroad-Aid Bonds.
 4s '08 J-J \$41,500...Oct 1 1928
 (Subject to call after Oct. 1 1918)
 4s \$16,500...1931
 General Drainage Bonds.
 5s \$18,000...1921
 Bridge Bonds (Red. beg. in 1917).
 4 1/2s '07 J-J \$100,000...Oct 1 1927
 GEN. BD. DT. Mar 1916 \$209,000
 Assessment debt (add'l) 7,060
 Sinking fund..... 22,400
 Ass'd val. '15 (abt. act.) 117,495,450
 State & Co. tax (per \$1,000) 1915 \$3.40
 Pop'n in 1910, 73,095; 1915, 73,294.
 INT. at Nat. Park Bank, New York.

SENECA.
 This city is in Nemaha County.
 City-Hall Building Bonds.
 4 1/2s '16 J-J \$30,000...Sept 1 '26-'36
 BOND. DEBT Oct 1916 \$137,000
 Assess. val. '16 (equalized) 1,843,177
 Population in 1910...1,806

SEWARD COUNTY.
 Refunding Bonds.
 6s '07 J-J \$53,000...July 1 1927
 5s F-A 32,700...Jan 1 1919
 4s '02 J-J 3,000...Jan 1 1932
 Funding Bonds.
 5s \$22,500...Jan 1 1943
 BOND. DEBT Sept 25 '16 \$110,300
 Floating debt..... 200
 Sinking fund..... 3,404
 Assess. val. 1916 8,782,699
 Pop'n in 1910, 4,091; in 1916, 5,194.
 INT. at Nat. Park Bank, N. Y.

SHAWNEE COUNTY.
 County seat is Topeka.
 Court-House Bonds.
 4s '84-85 M-N \$25,000...May 1 1924
 Fire-Grain Bonds.
 4 1/2s '11 J-J \$50,000...Jan 1 1921
 BOND. DEBT Sept 23 '16 \$75,000
 Sinking funds..... 3,552
 Assess. val. '16 (abt. act.) 90,163,619
 State & Co. tax (per \$1,000) '16 \$4.08
 Pop'n in 1910, 61,374; 1916, 67,092.
 INT. at County Treasurer's office.

STAFFORD.
 This city is in Stafford County.
 Sewer bonds.....\$30,000
 Railroad bonds..... 5,500
 Light bonds..... 25,000
 Water-works bonds..... 44,000
 Park-improvement bonds..... 2,500
 GEN. BD. DT. Apr 3 '16 \$113,000
 Tower (incl. bonds)..... 6,000
 Sinking fund..... 8,300
 Assessed valuation 1915...1,594,815
 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 \$63,000...July 1 1917
 Refunding (Subject to call).
 4 1/2s '05 J-J \$22,000...Jan 1 1931
 BOND. DEBT Apr 26 '16 \$85,000
 Assess. val. '15 (abt. act.) 27,527,455
 State & Co. tax (per \$1,000) 1915 \$3.80
 Pop'n in 1910, 12,610; 1915, 11,383.
 INT. at National Park Bank, N. Y.

STEVENS COUNTY.
 Hugoton is the county seat.
 Funding Bonds.
 5s '88 J-J \$3,000...Oct 1 1918
 6s '89 J-J 18,000...Jan 1 1919
 6s '90 J-J 2,000...Jan 1 1920
 5s '01 J-J 55,000...Jan 1 1931
 Refunding Bonds.
 3 1/2s '02 J-J \$5,000...Jan 1 1922
 BOND. DEBT Oct 4 1916 \$38,000
 Sinking fund..... 11,529
 Ass'd val. '16 (abt. act.) 5,562,145
 State & Co. tax (per \$1,000) '16 \$4.00
 Pop'n in 1910, 2,463; in 1916, 2,787.
 INT. at Nat. Park Bk., N. Y.

SUMNER COUNTY.
 County seat is Wellington.
 Refunding Railroad Bonds.
 5 1/2s '90 J-J \$60,000...Jan 1 1920
 4s '95 J-J 15,000...Feb 1 1925
 (Subject to call \$20,000 yearly)
 BOND. DEBT Sept 25 '16 \$75,000
 Sinking funds..... 2,364
 Assess. val. '16 (abt. act.) 56,022,779
 State & Co. tax (per \$1,000) '16 \$3.70
 Pop'n in 1910, 30,654; 1915, 38,027.
 INT. at Nat. Park Bank, N. Y.

THOMAS COUNTY.
 Colby is the county seat.
 Refunding Jail Bonds.
 6s '88 \$4,000...Nov 10 1918
 Court-House Bonds.
 4s '06 \$50,000...Feb 8 1920

THOMAS COUNTY (Concluded.)
 BOND. DEBT Mar 23 '16. \$54,000
 Sinking fund. 2,800
 Assess. val. '16 (abt. act.) 12,065.516
 State & Co. tax (per \$1,000) 13.43.95
 Population in 1916. 4,017
 *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.
 48 '00 J-J \$50,000. Jan 1 1920
 *Topeka Water Co. Bonds.
 58 '06 J-J \$270,000. Sept 1 1926
 *Water-Wks. Purchase Bonds.
 48 '04 A-O \$350,000. Apr 1 1924
Bridge Bonds.
 41 1/2 '05 A-O \$34,000. Apr 1 1925
 42 1/2 '08 A-O 39,411.6. Apr 1 1928
 Shunganunga Creek Bonds.
 41 1/2 '08 M-S 4,010.6. Mar 1 1930
Refunding Bonds.
 3 1/2 '09 J-J \$13,000. Jan 15 1910
 4 1/2 '04 F-A 18,000. Feb 1 1924
 4 1/2 '04 J-J 79,100. Jan 1 1924
 4 1/2 '05 20,000. Apr 1 1925
 4 1/2 '10 J-J 50,000. July 15 1930
 4 1/2 '12 F-A 75,000. Aug 10 1932
Electric Light Plant Bonds.
 41 1/2 '09 J-J \$40,000. Jan 1 1929
Crematory Bonds.
 41 1/2 '04 A-O \$7,700. Apr 1 1930
At. Top. & S. Fe. RR. Aid Bds.
 38 '01 J-J \$50,000. Jan 1 1931
 Gen. city bonds Sept 1916. \$509,378
 Paying and sewer bonds
 (add'l) 971,201
 Sinking fund 13,830
 Assess. val. real 35,498,400
 Assess. val. personal 16,109,330
 Assess. val. RR, teleg. & c. 804,985
 Total val. 1916 52,412,715
 Total tax (per \$1,000) 1916. \$19.08
 Population in 1910 (Census). 43,684
 *The Topeka water plant was pur-
 chased 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.
 58 '01 J-J \$30,000. May 1 1921
 68 '03 J-J 2,500. Jan 1 1923
 48 '04 J-J 19,000. May 1 1924
 48 '05 J-J 78,500. May 1 1925
Refunding Bonds.
 48 '00 J-J \$18,000. Jan 1 1920
 48 '02 J-J 30,000. July 1 1922
 48 '05 J-J 110,516. Jan 1 1925
 58 '08 J-J 9,400. Jan 1 1928
 4 1/2 '13 J-J 40,700. Jan 1 1933
BOND. DEBT Mar 27 '16. \$472,600
 Assessed valuation 1915. 55,951,923
 School tax (per \$1,000) 1915. \$7.10
 Population in 1915 (est.). 50,000
 INT. at National Park Bank.

WELLINGTON.
 This city is the county seat of Sumner
 County. Incorp. Feb. 14 1880.
 Pop'n 1910, 7,034.
Refunding (Subject to call).
 48 '09 J-J \$18,500. July 1 1919
 58 '00 M-N \$50,000. June 1 1920
 (Subject to call June 1 1910.)
 4 1/2 '07 J-J \$30,000. July 1 1927
 (Subject to call \$10,000 1912, \$10,000
 1917 and \$10,000 1922.)
 58 '14 J-J \$240,000. July 1 1944
 (Subject to call Aug. 1 1929.)
Internal Improvement Bonds.
 4 1/2 '08 225,000. July 1 1927
 (Subject to call any interest period.)
 4 1/2 '08 73,000. Part yearly
 4 1/2 '08 99,500. Part yearly
Septic Tank Bonds.
 58 '10 J-J \$11,500. Jan 1 1920
Electric-Light Bonds.
 4 1/2 '07 J-J \$10,000. July 1 1927
 (Subject to call \$5,000 1917 and
 \$5,000 1922.)
Paving Bonds (Part yearly).
 4 1/2 '08 5,500. \$76,200
San Sewer (Red. any int. date.)
 58 '10 J-J \$24,000. Jan 1 1940
 4 1/2 '08 5,500. July 1 1936
 GEN. BD. DT. Oct 1916. \$554,290
 Water bonds (included) 350,000
 Special imp. bonds (add'l) 89,361
 Sinking funds 2,759
 Assessed val. '16 (abt. act.) 7,145,000
 Tax rate (per \$1,000) 1916. \$18.75
 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 propo-
 sitions concerning the establishing
 of a municipally-owned water and light
 plant. V. 93, p. 1740.
Pay-Interest. Bds. (General).
 58 '05-15 years \$21,686.38. 1917-1924
Sewer Bonds (General).
 58 '08 558,333.61. 1918
 58 '10 2,500.00. 1920
 58 '11 21,500.00. 1921
 58 '12 17,234.05. 1922
 58 '14 2,398.88. 1916
Viaduct Bonds (General).
 58 '13 834,972.48. 1923
Refunding Bonds.
 58 '01 J-J \$50,000. Jan 15 1921
 68 '06 J-D 74,000. June 1 1921
 58 '07 J-J 25,287.96. July 1 1917
 58 '08 J-J 25,000. July 1 1918
 58 '09 J-J 50,000. Jan 1 1929
 (Subject to call after 1919.)
 4 1/2 '03 J-J \$40,000. July 1 1923
 4 1/2 '03 A-O 50,000. Oct 6 1923
 48 '05 8,000. 1923
 48 '05 31,500. 1935
 4 1/2 '06 J-D 40,000. Dec 1 1917
 58 '06 6,000. 1917
 58 '07 17,000. 1927
 58 '07 3,000. 1917

58 '08 J-J \$15,866.90. Jan 1 1918
 4 1/2 '08 F-A 100,000. Aug 1 1928
 58 '09 F-A 16,211.41. Feb 1 1919
 58 '09 J-J 21,885.82. July 1 1924
 58 '09 10,000. 1920
 58 '09 34,000. 1932
Cemetery Bonds.
 68 '09 J-J \$1,000. July 1 1935
Forum Bonds.
 58 '09 F-A \$150,000. Aug 1 1930
Railway-Aid Bonds.
 48 '10 590,000. 1931
Dam Bonds.
 68 '10 225,000. 1929
Street Bonds (General).
 58 '11 225,000. 1921
Bridge Bonds.
 4 1/2 '09 118,000. 1924
 4 1/2 '15 A-O 15,000. Apr 1 1925
Bridges—Drainage Canal.
 58 '08 J-J \$7,000. 1918
Claims and Warrants.
 58 '13 388,944.21. 1918
 GEN. BD. D.F. Sept 1 '16 \$1,472,216
 Spec. assess. debt. 1,286,954
 Assess. val. '15 (abt. act.) 64,436,704
 Total tax (per \$1,000) 1915. \$18.70
 Population in 1910 (Census). 52,450
 INT. at Nat. Park Bank, N.Y. City,
 and at State Treas. office, Topeka.

WICHITA CITY SCH. DIST. NO. 1.
Building Bonds.
 48 '01 M-N \$25,000. May 25 1921
 4 1/2 '03 J-J 50,000. July 1 1923
 4 1/2 '06 F-A 40,000. Aug 1 1926
 4 1/2 '16 J-J 100,000.
Refunding Bonds.
 4 1/2 '04 J-J \$90,000. July 1 1921
 58 '14 J-J \$52,500. Jan 1 1934
High-School-Building Bonds.
 4 1/2 '03 M-S \$72,500. Sept 1 1929
 58 '11 J-J \$75,000. Jan 1 1931
Grade-School Bonds.
 58 '09 M-S \$11,000. Sept 1 1917
 58 '09 M-S 12,000. Sept 1 1919
BOND. DEBT Sept 1916. \$532,000
 Sinking funds 30,000
 Assess. val. '16 (abt. act.) 65,807,214
 Population in 1915 (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 compro-
 mise has been effected on part of the
 debt below, and \$37,000 of the bonds
 will hereafter carry 3% interest. See
 V. 76, p. 118, for compromise with
 the State, incorporated 1887.
Refunding Bonds.
 68 '88 J-J \$35,000. July 1 1918
 48 '88 5,000. July 1 1918
 48 '89 2,000. July 1 1918
 38 '92 31,000. Jan 1 1922
Court-House Bldg. Bonds.
 4 1/2 '16 J-J \$15,000. 1917-1926
 20,000. 1927-1936
BOND. DEBT Oct 1916. \$108,000
 Sinking fund May 1916. 20,287
 Tot. assess. val. '15 3,438,728
 Actual value (est.) 4,500,000
 State & Co. tax (per \$1,000) '15. \$6.50
 Pop'n 1910, 2,006; 1916 (est.) 1,800
 INT. at Nat. Park Bank, N.Y. City.

WILSON.
 This city is in Ellsworth Co. Inc.
 Mar. 1883. Pop'n 1910, 918.
Water Bonds.
 4 1/2 '10 J-J \$30,000. Jan 1 1940
 58 '11 Dec 15,000. Dec 1 1941
Light Bonds (Optional).
 4 1/2 '10 J-J \$15,000. Jan 1 1940
BOND. DEBT Apr 19 '16. \$60,000
 Floating debt Mar 15 '16. 5,430
 Assess. val. '15 (abt. act.) 1,282,156
 Total tax (per \$1,000) 15. \$17.10
 INT. at Nat. Park Bank, N. Y.

WINFIELD.
 County seat of Cowley County.
 Inc. 1879. Popula. 1910, 6,700.
Refunding Bonds.
 58 '08 J-J \$10,000. Mar 28 1918
 (Subject to call Aug. Mar 28 1908)
 58 '08 J-J \$6,000. Apr 5 1918
 (Subject to call Aug. Apr. 5 1908)
 58 '08 88,000. Aug 6 1918
 58 '11 J-J 28,000. May 1 1931
 (Subject to call Aug. May 1 1921)
 4 1/2 '12 J-J \$20,000. Mar 1 1923
 4 1/2 '16 M-S 89,000. Sept 1 1936
 (Subject to call Aug. Sept. 1 1926)
Park Bonds.
 58 '07 M-S \$4,000. Sept 16 1927
Railroad (Red. beg. Aug. 1 '19).
 58 '04 F-A \$20,000. Aug 1 1939
Gas Plant (Red. beg. Jan. 1 '13).
 58 '03 J-J \$15,000. Jan 1 1923
Street Intersection Bonds.
 58 F-A \$38,347.20. Part yearly
Electric Light Bonds.
 58 '04 F-A \$14,000. Oct 1 1924
 (Subject to call 1914)
 58 '05 J-D \$15,000. June 1 1925
 (Subject to call June 1 1920)
Water Works Bonds.
 4 1/2 '09 J-D \$40,000. June 1 1939
 (Subject to call any time)
Sewer (Red. beg. Aug. 1 1917).
 58 '07 F-A \$28,000. Aug 1 1937
Improvement Bonds.
 58 '14 A-O \$38,400. Oct 1 '17-24
 GEN. BD. DT. Sept 22 '16 \$167,497
 Light & water debt (add'l) 153,000
 Spec. imp. debt (add'l) 126,300
 Sinking funds 3,500
 Ass'd val. '16 (abt. act.) 8,017,131
 Total tax (per \$1,000) 1916. \$19.25
 INT. at Nat. Park Bank, N. Y.,
 and at State Treas. office, Topeka.

WYANDOTTE COUNTY.
 County seat is Kansas City.
Bridge.
 4 1/2 '01 J-J \$360,000. Jan 1 '24-34
 (Subject to call after July 1 1924)
 48 '03 J-J 45,000. July 1 1915
 4 1/2 '12 F-A 270,000. F & A 1 '32-41
 4 1/2 '12 F-A 20,000. June 1 1942
 4 1/2 J-D 20,000. 1933
 4 1/2 F-A 7,500. 1933
 4 1/2 J-J 40,000. 1934
 4 1/2 '14 500,000. 1934-1943
 4 1/2 '14 90,000. 1936-1955
Funding Bonds.
 5 1/2 '89 J-J \$75,000. Jan 1 1919
 4 1/2 '04 J-J 150,000. Jan 1 '19-23
 4 1/2 '11 Jan 342,000. July 1 1941
Refunding Bonds.
 4 1/2 '11 J-J \$144,000. Jan 2 1931
BOND. DEBT May 1916. \$2,563,500

Floating debt Mar 27 '16. \$86,000
 Sinking fund Mar 27 '16. 41,000
 Assess. val. '15 (abt. act.) 119,788,500
 State & Co. tax (per \$1,000) 15. \$14.60
 Pop'n 1910, \$100,000; 1915. 110,549
 INT. at State Treasurer's office.

YATES CENTRE.
 This city is in Woodson County.
Refunding Bonds.
 68 '16 J-J \$20,500. July 1 1918
 4 1/2 '16 J-J 22,000. July 1 1936
 (Subject to call Aug. July 1 1921)
Sewer Bonds.
 58 '10 89,000. Jan 1 1933
 58 '10 18,000. Jan 1 1943
BOND. DEBT Sept 23 '16. \$75,500
 Assess. val. '16. 1,709,171
 Tax rate (per \$1,000) 1916. \$21.40
 Population in 1910. 2,024

ADDITIONAL STATEMENTS.

Location	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population, 1910.
Abilene School District	49,000	4-5	1926-1933	---
Alton (C), Osborne County	30,000	5	1919-1944	414
Anthony City, Harper County	48,000	5	---	2,669
Arma (C), Crawford County	26,000	---	---	327
Atchison Co. Cr. Dist. No. 1	63,622	6	1920-1929	---
Baldwin (C), Douglas County	75,000	5 & 6	---	1,388
Belle Plaine (C), Sumner Co.	45,000	5	1943	840
Beloit (C), Mitchell County	70,000	4 1/2-5	1928	3,082
Beloit School District	60,000	5	---	---
Blue Rapids (C), Marshall Co.	25,000	5	1919 & 1925	1,766
Bonner Springs, Wyandotte Co.	66,000	5-5 1/2	---	1,462
Brown Co. S. D. No. 42	94,000	5	---	---
Burlingame (C), Osage County	72,000	---	---	1,422
Burlington (C), Coffey County	77,950	5-5 1/2	1919-20-21-30-33	2,180
Burlington School District	130,000	---	---	---
Burr Oak (C), Jewell County	25,000	5	1932	1,132
Burrton (C), Harvey County	125,000	---	---	689
Caldwell School District	50,000	4 1/2	1920-1936	---
Cherryvale School District	53,000	5	---	---
Clark County Sch. Dist. No. 1	34,500	---	---	---
Clay Center Sch. Dist. No. 2	47,000	---	---	---
Clyde (C), Cloud County	28,000	4 1/2	1926	1,057
Coffey County	30,000	4 1/2	---	---
Colby (C), Thomas County	56,500	4 1/2-5-6	1919-34-42	1,130
Columbus (C), Cherokee County	70,500	6	1917	3,094
Concordia (C), Cloud County	87,000	---	---	4,415
Cottonwood Falls (C), Chase Co.	37,000	4 1/2	1925	899
Council Grove (C), Morris Co.	62,000	5	---	2,545
Council Grove S. D., Morris Co.	141,000	---	---	---
Deatur County	33,500	4 1/2	1920	87,502
Delphos (C), Ottawa County	28,000	4 1/2	1925	707
Dodge City (C), Ford County	124,470	---	---	3,214
El Dorado Sch. Dist.	30,000	5	---	---
Elliswood (C), Barton County	30,000	5	1929	976
Ellis (C), Ellis County	44,000	5	1929-1935	1,404
Esbon (C), Jewell County	20,000	5	1944	347
Fredonia School District	55,700	5	---	---
Galena (C), Cherokee County	149,447	5	1935	---
Garnett (C), Anderson Co.	106,000	---	---	2,334
Geary County	42,000	4	---	110,063
Girard School District	155,000	---	---	---
Goodland School District	125,000	---	1936	---
Gray County	35,000	5 1/2-6	---	83,674
Great Bend (City & Township)	110,000	6	---	5,156
Greensburg (C), Kiowa County	78,250	---	---	---
Harper School District	42,500	None	---	---
Hawatha School District	60,000	4 1/2	---	---
Horton School District	92,000	4 1/2-5	---	---
Jackson County	61,000	5	1928	615,668
Jewell (C), Jewell County	30,000	5	1934	839
Junction City School District	25,000	4 1/2	---	577
Kanopolis (C), Ellsworth County	40,000	5	1933	2,577
Kingman (C), Kingman Co.	97,500	---	---	---
Kingman School District No. 1	54,000	4 1/2	---	---
Kiowa School District	43,800	5	1920-1931	---
La Cynne (C), Linn County	49,000	5	1941	957
La Harpe (C), Allen County	34,000	6	---	2,080
Ladon (C), Kearny County	35,500	5	1935	337
Larned School District	53,000	4 1/2 & 5	Annually	---
Leavenworth School District	46,500	4-4 1/2	1921-1923	1,716
Liberal (C), Seward County	30,000	5	---	1,939
Lincoln City, Lincoln County	59,500	4 1/2 & 5	---	1,508
Lindsborg (C), McPherson Co.	73,700	5	1940	1,039
Lucas (C), Russell County	30,000	5	---	573
Lyons (C), Rice County	34,000	4-6	Various	2,317
Madison (C), Greenwood Co.	130,000	5	1933	721
Mankato (C), Jewell County	88,500	5	1919-1927	1,165
Marquette Sch. Dist. No. 42	33,000	4 1/2	---	---
Meade (C), Meade County	37,350	2-5	1919-1921-1929	664
Minneapolis (C), Ottawa County	32,000	5	1924	1,895
Minneapolis School District	142,000	---	---	---
Medicine Lodge (C), Barber Co.	90,000	5	---	1,259
Miltonvale (C), Cloud County	38,000	---	1922	1,769
Mission Township, Neosho Co.	35,000	---	1915-1944	808
Moline (C), Ellis County	42,500	5	1929	626
Moundridge (C), McPherson Co.	27,500	4 1/2	1923-1933-1943	997
Mulberry (C), Crawford Co.	58,350	5	1930	1,084
Mulvane (C), Sumner County	38,000	5	---	2,872
Neodesha (C), Wilson County	53,000	---	---	---
Newton School District	90,000	4 1/2	---	---
Nickerson (C), Reno County	36,000	5	---	1,195
Norton (C), Norton County	108,556	---	Various	1,787
Oberlin (C), Decatur County	35,900	4 1/2 & 5	---	1,157
Osage School District	50,000	---	---	---
Oskawatomie School District	69,000	4 1/2-5	1920-1936	---
Oswego (C), Jefferson Co.	32,000	4 1/2 & 5 1/2	1926-1940	1,147

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 1916 was \$358,000. The Capital Building bonds given below are issued against a land grant; they amounted to \$300,000 on May 1 1916, and then had a sinking fund for the payment of same of \$38,362.50. The cash on hand in all funds on May 1 1916 amounted to \$1,660,537.48. The permanent school fund on May 1 1916 held cash and securities amounting to \$4,701,806.69 and other permanent funds on hand aggregated \$1,639,678.28.

Loans	Name and Purpose.	P. C.	Payable.	When Due.	Principal Outstanding
Capitol bonds	.....c1898	0	J-J	July 1 1928	\$150,000
do do	.....1909	5	M-N	May 1 1939	\$500,000
do do	.....1911	5	M-N	Oct 1 1931	\$150,000
Insane asylum bonds	.....1912	4 1/2	J-D	Dec 1 1932	\$305,000
Asylum & sanitarium bonds	c.1915	4	J-J	July 1 1920	\$ 83,000

Redeemable any int. period after July 1 1918

INTEREST on bonds of 1915 at State Treasurer's office.
ASSESSED VALUATION.—For 1915 the total assessed valuation was \$429,735,918, of which real estate was \$244,047,539, personal property \$71,707,000, live stock \$46,235,368 and railroads \$79,195,931; in 1914 total assessed valuation was \$412,361,910. The State tax rate (per \$1,000) in 1915 was \$2.80 on total valuation and \$3 extra on live stock.

DEBT LIMITATION.—The constitution of Montana was adopted by popular vote Oct. 1 1889. Article XIII, contains the Sections which regulate the debt-making powers of State, county and city. Counties are allowed to become indebted to an amount not exceeding five (5) per centum and cities, towns, townships and school districts to an amount not exceeding three (3) per centum of the value of taxable property; but in the latter case the Legislative Assembly may permit debt in excess of this limit for sewer or water purposes, provided the question is submitted to a vote of the tax payers. All the provisions in full and also those relating to the power of the State itself to create indebtedness may be found on page 135 of the "State and City Supplement" of April 1895.

On Nov. 7 1916 an amendment to the Constitution was voted upon authorizing the issuance by the State of \$265,000 4% in excess of the constitutional limitation of \$100,000, for the purpose of erecting a twine factory at the State Penitentiary. V. 103, p. 1620. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the "State and City" Department of the "Chronicle."

TAXATION OF MUNICIPAL BONDS.—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.

At the Nov. 7 1916 general election an amendment to Section 2, Article XII of the constitution, relating to exemption from taxation, was submitted to the voters. V. 103, p. 878. As soon as it is definitely determined by official count whether this amendment has carried or not, the fact will be reported in the State and City Department of the "Chronicle."

POPULATION OF STATE.—1910—376,083; 1900—243,329; 1890—132,159; 1880—39,159; 1870—20,599. In 1880 the census of 10,765 Indians and whites on Indian reservations was subtracted from the total of 39,159 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.
 Dillon is the county seat.
Refunding Bonds (Tax-exempt).
 5s '99 s-a \$6,500.....Jan 3 1919
 (Subject to call Jan. 3 1916)
 4s '00 s-a \$80,000.....Jan 2 1920
High-School Bonds.
 4s '01 s-a \$30,000.....June 1 1921
 5s '13 a-n \$30,000.....Jan 2 1933
BOND, DEBT Sept 1916—\$126,500
 Sinking funds.....10,788
 Tot. assess. val. 16 (1-3 act.) 10,205,888
 State & Co. tax (per \$1,000) 16—\$24.80
 Population in 1910.....6,446

BIG HORN COUNTY.
 Hardin is the county seat.
Refunding Bonds (Tax-exempt).
 5s '05 s-a \$63,000.....1935
 (Subject to call beginning in 1915.)
Funding Bonds.
 5s '16\$48,000.....1936
 (Subject to call beginning in 1926.)
Bridge Bonds (Tax-exempt).
 5s '15 J-J \$28,500.....1935
 (Subject to call beginning in 1925.)
BOND, DEBT Sept 21 '16—\$139,000
 Assess. val. 16 (35% act.) 5,955,880
 State & Co. tax (per \$1,000) 16 \$17.80
 Population in 1915 (est.).....3,000
 INT. payable in New York City.

BILLINGS.
 This city is in Yellowstone County, incorporated in 1883.
Water-Plant Purchase Bonds.
 5s '14 J-J \$450,000.....July 1 1934
 (Subject to call beg. July 1 1929)
 City hall bonds.....\$18,000
 Fire station bonds.....20,000
BOND, DEBT Sept 23 '16—\$488,000
 Water debt (included).....450,000
 Floating debt (est.).....50,000
 Sinking funds.....24,000
 Assess. val. 1916.....7,333,291
 Tax rate (per \$1,000) 1916.....\$14.00
 Pop. '10, 10,031; 1916 (est.).....16,000

BILLINGS SCH. DIST. NO. 2.
 All bonds are tax-exempt.
 4 1/2s '01 M-N \$10,000.....May 1 1929
 4 1/2s '01 J-J 35,000.....July 1 1921

Water Ref. & Water System Bds.
 6s '16 J-J \$235,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
Sewer Bonds.
 5s '16 J-J \$70,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
Warrant Funding Bonds.
 5s J-J \$166,000.....Jan 1 1934
 (Subject to call after Jan. 1 1924.)
BOND, DEBT Sept 1916—\$287,000
 Floating debt.....15,000
 Sinking fund.....10,625
 Int. dist. bds. Mar. 27 '16.....286,483
 Assess. val. 1915.....3,209,196
 Tax rate (per \$1,000) 1915.....\$17.00
 Real value (est.).....\$10,000,000
 INTEREST is payable in Bozeman or Kountze Bros., New York.

BROADWATER COUNTY.
 Townsend is the county seat.
Road Impt. (Red. beg. May 15 '25)
 5s '15 J-J \$22,000.....May 15 1935
BOND, DEBT Mar 27 '16—\$194,000
 Sinking fund.....27,899
 Assessed valuation 1915.....2,096,483
 Real value (est.).....10,000,000
 State & Co. tax (per \$1,000) 1915.....\$23.30
 Population in 1910.....3,491
 INT. payable at Co. Treas. office.

BUTTE.
 Butte is in Silver Bow County, Inc. 1879. Bonds and warrants are tax-exempt.
Funding Bonds.
 5s '16 J-J \$690,000.....Jan 1 '22-'36
GEN. BONDS Nov 1915.....\$690,000
 Assess. dt. (add'd) Mar 27 '16 350,000
 Sinking fund (cash).....390,000
 Assessed valuation 1916.....27,500,000
 Actual value (est.).....60,000,000
 Tax rate (per \$1,000) 1915.....\$15.20
 Pop'n 1910, 39,165; '16 (est.).....85,000
 INT. at Nat. Park Bank, N. Y.
DEBT LIMITED by law to 3% of assessed valuation.

BUTTE SCHOOL DIST. NO. 1.
 This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte, but the larger portion of the taxable property of the county outside of Butte, and contains about nine-tenths of the school population of the county.
Building Bonds (Tax-exempt).
 4 1/2s '04 J-J \$37,000.....July 1 1924
 4s J-J 5,000.....July 1 1922
 4 1/2s '06 J-J 100,000.....July 1 1926
 4 1/2s '12 M-S 50,000.....Mar 1 1932
 s-g '16 J-J 75,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
BOND, DEBT July 1916 267,000
 Sinking fund.....5,983
 Assess. val. 15 (1/4 act.) 42,499,295
 School tax (per \$1,000) 1915.....\$14.50
 Population in 1915 (est.).....81,000
 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 4 1/2s at First Trust & Nat. Bank, Chicago.

CARBON COUNTY.
 Red Lodge is the county seat.
 Bonds are tax-free. Pop. 10'13,962.
 4 1/2s '09 J-J \$40,000.....Aug 15 1929
Warrant Funding Bonds.
 6s '9\$1,000.....July 1 1917
 5s '0045,000.....Oct 1 1920
 5s '0410,000.....Oct 1 1924
 4 1/2s '07 J-J 12,000.....July 1 1927
 5s '08 J-J 20,000.....Apr 1 1928
Refunding Bonds.
 5s '15 J-J \$46,000.....Nov 11 1935
Funding Bridge Bonds.
 5s '10 J-J \$40,000.....Nov 15 1930
 5s '11 J-J 50,000.....Nov 15 1931
BOND, DEBT Mar 31 '16—\$274,000
 Assessed valuation 1915.....8,123,797
 State & Co. tax (per \$1,000) 15 \$23.80
 INTEREST is payable in Red Lodge.

CASCADE COUNTY.
 County seat is Great Falls. Bonds are tax-exempt. Pop'n '10, 28,833.
Funding Bonds.
 4s '01 J-J \$51,000.....July 1 1921
 3 1/2s '01 J-J 90,000.....Jan 1 1921
Court-House Bonds.
 4s '01 J-J \$200,000.....Jan 1 1921
 4s '03 J-J \$50,000.....Jan 1 1923
Jail Bonds.
 5s '13 J-J \$385,000.....July 1 1933
Refunding Bonds.
 4s '07 J-J \$10,000.....Jan 1 1927
 (Subject to call after Jan 1 1917.)
 5s '12 J-J \$125,000.....Jan 1 1932
Bridge Bonds.
 5s '13 J-J \$45,000.....July 1 1933
BOND, DEBT Sept 1916—\$666,000
 Sinking fund.....22,570
 Assessed val. '16.....34,192,621
 Tax rate (per \$1,000) 1916.....\$10.28
 * Int. at County Treas. office; on others in New York City.

CHINOOK.
 This town is in Blaine County.
Sewer Bds. (Red. beg. July 1 '20)
 5 1/2s '12 J-J \$30,000.....July 1 1932
Water Bonds.
 6s J-J \$26,900.....July 1 1923
 (Red. beginning July 1 1917.)
 6s '14 J-J \$5,200.....July 1 1934
 (Red. after July 1 1924.)
Filter Plant Bonds.
 6s '15 J-J \$10,000.....Jan 1 1935
 (Subject to call after 15 years.)
GEN. BOND, DEBT Nov 1916.....\$75,100
 Assessment debt (add'd).....3,960
 Sinking fund.....27,611
 Assessed valuation 1916.....672,668
 Pop'n 1910, 780; 1916 (est.).....1,600
 INT. at Nat. Bank of Commerce, N. Y.; on others at Hanover Nat. Bank, N. Y.

CHEUTEAU 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.
Ref. Jail Bond & Warrant Debt.
 5s '11 J-J \$60,000.....July 1 1931
Refund. Bonds (Tax-exempt).
 5s '16 J-J \$92,000.....Jan 1 1936
 (Subject to call beg. Jan 1 1931.)
Funding Bonds.
 5s '15 J-J \$15,000.....July 1 1935
 (Subject to call after July 1 1931.)
BOND, DEBT Nov 1916 \$267,000
 Floating debt.....214,992
 Sinking fund.....10,864
 Assessed valuation 1916.....11,843,105
 Actual value 1915.....15,175,737
 Co. tax rate (per \$1,000) 16.....\$21.50
 INT. payable at County Treas. office or Hanover Nat. Bank, N. Y.

CONRAD.
 This town is in Teton Co. Inc. Sept. 14 1909. Pop'n 1910, 888.
Sewer Bonds.
 6s '11 J-J \$25,000.....Jan 1 1931
 (Subject to call \$3,000 in 5 years, \$5,000 in 10 years and \$5,000 in 15 years.)
 6s '12 J-J \$10,000.....1932
 (Subject to call \$2,000 in 10 years and \$3,000 in 15 years.)
 6s '13 J-J \$10,000.....1933
 (Subject to call \$2,000 in 10 years and \$3,000 in 15 years.)
BOND, DEBT Nov 7 1916.....\$45,000
 Sinking fund.....8,000
 Assessed valuation 1916.....450,000
 INTEREST payable at Town Treasurer's office or at American Exchange Nat. Bank, New York City

OSTER COUNTY.
 County seat is Miles City. A portion of this county was taken in 1915 to form Prairie County. Pop'n 1910, 14,123.
Refunding Bonds.
 4s g '05 J-J \$34,000.....July 1 1925
 4 1/2s '11 J-J \$50,000.....July 1 1931
 5s50,000.....1932
 5s '13100,000.....1932
Hospital Bonds.
 5s '09 J-J \$25,000.....1929
Bridge Bonds.
 5s '10 J-J \$50,000.....Jan 1 1930
 4 1/2s170,000.....1933
BOND, DEBT Sept 21 '16 \$479,000
 Sinking fund.....125
 High school bonds (add'd).....27,000
 Assessed val. 16 (2-3 act.) 15,493,334
 State & Co. tax (per \$1,000) 16.....\$27.80
 * Red. beg. 10 yrs. from date of iss.

FERGUS COUNTY.
 County seat is Lewistown. Part of this county has been taken to form a new county known as Musselshell.
High-School Bonds.
 4 1/2s\$30,000.....July 1 1923
Refunding Bonds.
 5s g '14 J-J \$225,000.....Nov 1 1934
 (Subject to call beg. Nov. 1 1924.)
Court House.
 4 1/2s '07 J-J \$100,000.....Apr 1 1927
 (Subject to call begin. April 1 1922.)
 4 1/2s '02 J-J \$50,000.....Jan 1 1922
 (Subject to call beginning Jan. 1 '12)
BOND, DEBT Sept 1916.....\$405,000
 Floating debt.....90,386
 Sinking fund.....24,791
 Assessed val. 1916.....22,518,862
 State & Co. tax (per \$1,000) 16 \$21.80
 Population in 1910.....17,385
 INT. on court-house bonds at Co. Treas. office; others in New York.

FLATHEAD COUNTY.
 County seat is Kalispell. Bonds are exempt from county tax.
High-School Bonds.
 4s J-J \$20,000.....Jan 2 1923
 4 1/2s '09 J-J 10,000.....July 1 1929
 (Subject to call after July 1 1919.)
Bridge (Red. after Mar. 1 1921).
 5s '11 J-J \$62,500.....Mar 1 1931
Refunding Bonds.
 5s '10 J-J \$125,000.....1930
 (Subject to call beg. in 1920.)
 5s '14 J-J 100,000.....July 1 1934
 (Subject to call beg. in 1924)
Court-House Bonds.
 4s J-J \$55,000.....May 31 1922
BOND, DEBT Sept 22 '16 \$362,500
 Floating debt (est.).....150,000
 Sinking fund.....6,348
 Assessed val. 16 (1-3 act.) 13,094,598
 State & Co. tax (per \$1,000) 16 \$22.80
 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 \$60,000.....Oct 1 1921
 4 1/2s '03 J-J 35,000.....Jan 1 1923
Funding Bonds.
 4 1/2s J-J \$137,000.....Oct 15 1919
 4 1/2s '15 J-J \$225,000.....Dec 1 1935
 (Subject to call after Dec 1 1925)
Jail Bonds.
 4 1/2s '11 J-J \$35,000.....Mar 1 1931
High School (Redeem. beg. July 1 1911)
 4s '01 J-J \$30,000.....July 1 1921
 4 1/2s '13 J-J 50,000.....Mar 1 1933
BOND, DEBT Mar 30 '16—\$573,000
 Assess. val. 1915.....16,724,464
 Actual value (est.).....50,173,273
 State & Co. tax (per \$1,000) 15 \$25.55
 INTEREST on \$50,000 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 1915, 5,310. 5s \$50,000...1925 (Subject to call after Jan 1 1909.) 5s '09 J-J \$15,000...Jan 1 1929 (Subject to call after Nov 1 1911.)

City Hall Bonds.

5s g 14 J-J \$27,000...Jan 2 1934 (Subject to call \$1,000 yearly after Jan. 1 1919)

Water-Works Bonds.

4 1/2 s 16 J-J \$32,500...July 1 1936 5s '16 J-J \$2,500...July 1 1936 (The above issues are subject to call \$6,500 or any multiple thereof in any year after July 1 1926.)

BOND. DEBT July 1916. \$157,000 Assess. val. '15 (equalized) 1,667,770 Real value (est.) 3,500,000 Total tax rate (per \$1,000) '15 \$11.00

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.

Court-House (Red. beg. in 1922).

4 1/2 s 12 J-J \$50,000...Jan 1 1932 TOTAL DEBT Sept 22 '16 \$50,000 Floating debt 140,014 Sinking fund 1,082 Assessed valuation 1916 3,819,030 Tax rate (per \$1,000) 1916 \$20.00

INT. at E. A. Hannah & Co., Phillipsburg.

GREAT FALLS.

Great Falls is in Cascade County. Bonds are tax-exempt. Incor. 1888.

Sewer Bonds.

5s J-J \$25,000...July 1 1920

Water Bonds.

5s J-J 122,000...July 1 1918 5s J-J 45,000...July 1 1922 4 1/2 s '08 J-J 100,000...July 1 1928 (Subject to call July 1 1923)

5s '13 J-J 109,000...July 1 1933 (Subject to call July 1 1923)

4 1/2 s '16 J-J \$150,000...July 1 1936 (Subject to call beg. July 1 1926.)

Refunding Bonds.

4s '03 J-J \$141,000...July 1 1923

Fire and Police Station Bonds.

5s '13 J-J \$70,000...July 1 1933 (Subject to call beginning July 1 '23)

Mkt.-Bldg. (Red. beg. aft. July '24).

5s '14 J-J \$30,000...July 1 1934 GEN. BD. DT. Oct 1916. \$792,000 Assessment debt (add'l) 757,984 Floating debt 178,595 Cash in various funds 197,740 Sinking fund 117,000 Assessed valuation 1916 13,982,700 Actual value (est.) 27,000,000 City tax rate (per \$1,000) '16 \$14.25 Total tax rate (per \$1,000) '16 \$6.30 Pop. '10, 13,948; '16 (est.) 30,000 INT. payable at City Treas. office.

GREAT FALLS SCH. DIS. NO. 1.

Includes the city of Great Falls, with all its suburbs.

Building and Furnishing.

4s M \$30,000...Mar 1 1922 (Subject to call beg. in 1912.)

4s \$60,000...July 21 1929

Refunding Bonds.

4s '05 M \$90,000...July 1 1921 4s '05 M \$90,000...Mar 1 1925 (Subject to call March 1 1915.)

5s '12 J-J \$170,000...July 1 1932 (Subject to call beg. Jan 1 1927.)

BOND. DEBT Oct 20 '16 \$410,000 Sinking fund 39,188 Assessed valuation 1916 23,363,870 Tax rate (per \$1,000) 1916 \$13.00 Population in 1916 (est.) 32,000 INT. payable at County Treasury.

HELENA. Martin Doty, 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. City now under commission government.

Refunding Bonds.

4s '99 J-J \$38,000...July 1 1919 4 1/2 s '06 J-J 213,300...Jan 1 1926 (Subject to call Jan. 1 1916.)

5s '16 J-J \$117,000... (Subject to call \$10,000 yearly on Jan. 1)

Judgment-Funding Bonds.

4s '11 A-O \$80,700...July 1 '17-'22

Water-Works-Purchase Bonds.

5s g '11 J-J \$300,000...July 1 1931 (Subject to call after July 1 1916.)

GEN. BD. DT. Sept 22 '16 \$449,000 Assessment debt (add'l) 400,120 TOT. DEBT Sept 22 1916 849,120 Sinking fund 23,790 NET DEBT Sept 22 1916 825,420

Water-works bonds \$300,000 Ass'd val. '15 (1/2 act.) 14,308,517 Total tax (per \$1,000) 1916 \$34.15

* 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 1913 for the betterment of the plant. The total amount of bonds issued was \$400,000, but \$63,000 had 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 \$100,000 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 up to Sept. 22 1916, \$80,700 were outstanding.

HELENA SCHOOL DIST. NO. 1.

Refunding Bonds.

4 1/2 s J-J \$30,000...Jan 1 '17-'22 4 1/2 s J-J 150,000...Jan 1 1922

Building & Equipment Bonds.

4 1/2 s '07 J-J 26,000...July 1 1927 (Subject to call after July 1 1917)

5s '12 A-O \$70,000...Oct 1 1932 (Subject to call beg. Oct 1 1922)

4 1/2 s '14 J-J 50,000...July 1 1934 (Subj. to call beg. July 1 1924.)

BOND. DEBT Sept 23 '16 \$326,000 Assessed val. 1915 14,588,546 School tax (per \$1,000) 1915 \$11.00 Population in 1915 (est.) 15,000

INT. payable at office of County Treasurer and at Hanover Nat. Bank, N. Y. All bonds are taxable.

HILL COUNTY.

Have is the county seat.

Funding (Red. beg. in 1932).

5s '14 J-J \$50,000...Jan 14 1934 5s '14 J-J 100,000...1934 5s '15 J-J 134,000...Jan 1 '21-'35

Court House and Jail Bonds.

5s '14 J-J \$125,000...1934 (Redeemable beginning in 1932)

BOND. DEBT Sept 16 \$409,000 Assessed valuation 1916 10,416,537 Tax rate (per \$1,000) 1916 \$20.50

INT. at County Treasurer's office.

KALISPELL.

This city is in Flathead County. Incorporated April 1903.

Water Bonds.

\$25,000...July 1 1923 (Sub. to call aft. July 1 1920)

5s g '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)

Refunding Bonds.

4 1/2 s '16 J-J \$20,000...Jan 1 1926

BOND. DEBT Mar 27 '16 \$195,000 Floating debt 43,335 Sinking fund 5,600 Assessed val 1915 \$2,646,275 Population in 1910 5,549

INT. at City Treasurer's office or in New York City.

LEWIS AND CLARK COUNTY.

County seat is Helena. Bonds are exempt from State and county tax.

Refunding Bonds.

5 1/2 s J-J \$8,000...1917-1919

Funding Bonds.

4 1/2 s '09 J-J \$105,000...Apr 1 1929 (Redeemable after April 1 1919)

5s '15 s-a \$100,000...Jan 1 1921 (Red. on any interest-paying date)

BOND. DEBT July 1914 \$120,000 Assessed valuation 1916 21,981,915 Population in 1910 21,853

INT. at Hanover Nat. Bk., N. Y.

LEWISTOWN.

County seat of Fergus County. Incor. Aug. 1 1899. Bonds are tax-exempt.

Water Bonds.

5s '06 \$35,000...July 2 1926 (Subject to call July 2 1916)

5s '11 J-J 100,000...Jan 1 1931 (Subj. to call \$10,000 Jan 1 1918, \$25,000 Jan 1 1921 and \$65,000 Jan 1 1926)

5s '14 J-J \$90,000...Jan 1 1934 (Subj. to call after Jan 1 1924)

Sewer Bonds.

5s '07 J-J \$15,000...July 2 1927 (Subject to call July 2 1917)

5s g '12 J-J 60,000...Jan 1 1932 (Subject to call beg. Jan 1 1922)

City-Hall & Fire-Truck Bonds.

5s '13 J-J \$15,000...Jan 1 1933 (Subject to call beginning Jan. '23)

GEN. BD. DT. Oct 1916. \$315,000 Warrants outst. Aug 31 '16 21,768 Sinking fund 11,356 Total assessed val. 1916 3,376,857 Tax rate (per \$1,000) 1916 \$13.85 Pop. 1910, 2,992; 1916 7,692

z INT. at City Treasurer's office.

LEWISTOWN SCH. DIST. NO. 1.

Building Bonds. (Tax Exempt).

4 1/2 s '09 J-J \$15,000...June 1 1924 (Subject to call after June 1 1914)

5s '11 J-J \$67,000...July 1 1931 (Subject to call after July 1 1921)

s '15 \$7,500...1921

TOT. BD. DT. Apr 1916. \$89,500

Sinking fund 29,000 Assess. val. '16 (20% act.) 3,950,605 Tax rate (per \$1,000) '16 \$8.00

INT. at County Treas. office.

LINCOLN COUNTY.

Libby is the county seat.

a Refunding Bonds.

5s J-J \$85,000...1931

b Funding Bonds.

5 1/2 s J-J \$70,000...1932

Road and Bridge Bonds.

5s '12 J-J \$125,000...Jan 1 1932 (Subject to call beginning Jan 1 1927)

BOND. DEBT Sept 1916. \$281,000 Assessed val. 1916 6,382,670 State & Co. tax (per \$1,000) '16 \$24.80 Population in 1910 6,383

INT. on bonds marked (a) at E. H. Rollins & Sons, Chic.; (b) at Harris Tr. & Sav. Bk., Chic.; other bonds at N. W. Halsey & Co., Chic.

MILES CITY.

This city is the county seat ofuster County. Incor. Sept. 9 1887.

Water and Light Bonds.

5s '02 J-J \$36,000...July 1 1917

5s '05 J-J \$10,000...July 1 1920

Elec. Light (Red. aft. 10 yrs. fr. iss.)

5s g '08 J-J \$510,000...July 1 1928

6 1/2 s '10 J-J \$20,000...July 1 1930

Water. (Red. aft. 10 yrs. fr. iss.)

5 1/2 s '10 J-J \$125,000...July 1 1930

Sewer. (Red. aft. 10 yrs. fr. iss.)

5 1/2 s '10 J-J \$885,000...July 1 1930 (Subject to call after July 1 1920)

City Hall (Red. aft. 10 yrs. fr. iss.)

5s '14 J-J \$35,000...July 1 1934

Bridge bonds \$5,000...1932

GEN. BD. DT. June 16 '16 \$298,000 Assessment debt (add'l) 75,348 Sinking fund 1,231 Assessed val. '15 (1/2 act.) 3,632,775 City tax rate (per \$1,000) '15 \$16.00 Population in 1910 4,697

INT. on bonds marked (a) payable in N. Y. City; (b) in New York. Bonds are tax-exempt.

MILES CITY SCH. DIST. NO. 1.

4 1/2 s J-J \$30,000...July 1 '19-'24-'29

5s J-J 12,000...July 1 '19-'24-'29

5s '11 J-J 50,000...1921-1936 (Part every 5 years.)

Building and Equipment.

5s '15 J-J \$60,000...1925-1940 (Part every 5 years.)

BOND. DEBT Mar 27 '16. \$152,000 Sinking fund 9,302 Assess. val. 1915 (1-3 act.) 5,037,371 School tax (per \$1,000) 1915 \$11.50 Population in 1914 (est.) 8,500

INT. at County Treasurer's office.

All of the above bonds may be redeemed one year before maturity at option of the School Board.

MISSOULA.

This city is the county seat of Missoula County. Incor. Mch. 8 1883.

Commission government adopted May 16 1911. Pop'n 1910, 12,869.

Refunding Bonds.

4 1/2 s '04 M-N \$93,000...May 31 1924 (Subject to call May 31 1914.)

GEN. BD. DT. Feb 29 '16. \$93,000 Assessment debt (add'l) 318,893 Floating debt 204,186 Sinking funds (general) 26,116 Assets (general) other than sinking funds 218,868 Cash on hand (assess. debt) 30,604 Assess. val. '15 16,169,148 Real value (est.) 45,327,444 Total tax rate (per \$1,000) '15 \$12.50

INTEREST payable at the Rudolph Kleibolts Co., Inc., N. Y.

MISSOULA SCH. DIST. NO. 1.

Building. (Int. at Co. Treas. office)

4 1/2 s M-N \$40,000...Nov 1 1924 (Subject to call after Nov. 1 1914.)

4s J-J \$40,000...1929 (Subject to call beg. in 1910)

5s J-J \$32,000...July 1 1930 (Subject to call after July 1 1916.)

5s '14 J-J \$25,000...Jan 1 1934

4 1/2 s '16 J-J 40,000...June 1 1936 (Subject to call beg. June 1 1922.)

BOND. DEBT Sept 22 '16 \$177,000 Sinking fund 566 Assess. val. '16 (1-3 act.) 7,224,868 Sch. tax rate (per M) '16 \$13.50 Population in dist. 1915 (est.) 15,000

MISSOULA COUNTY.

County seat is Missoula. All bonds are tax-exempt. Part of county segregated in 1906 to form Sanders Co. and in 1914 another portion was taken to form Mineral County.

Refunding Bonds.

4s '01 J-J \$20,000...Feb 1 1921 (Subject to call Feb. 1 1911)

4 1/2 s '12 J-J \$100,000...Mar 1 1932 (Subject to call after Mar. 1 1922)

4 1/2 s '16 J-J 40,000...July 1 1936 (Subject to call beg. July 1 1926.)

High-School (Red. beg. Jan. 1 '17).

4 1/2 s '07 J-J \$75,000...Jan 1 1927

Court-House (Red. beg. Jan. 1 '18).

4 1/2 s '08 J-J \$175,000...Jan 1 1928 Fair-Ground (Red. beg. 1923).

4 1/2 s '13 J-J \$50,000...Mar 1 1933 Fast day bonds \$100

Assessed val. Sept 22 '16 \$460,100 Sinking funds 19,586 Assessed val. 1916 16,265,454 Real value (est.) 1915 45,327,444 State & Co. tax (per \$1,000) '16 \$26.30 Population in 1910 23,596

INT. at County Treas. office.

MUSSELSHELL COUNTY.

Roundup is the county seat.

Refunding Bonds (Tax-exempt).

5s '12 J-J \$50,000...Jan 1 1932 (Subject to call beg. Jan. 1 1927.)

Funding Bonds.

5s '15 \$132,379.64 July 1 1935 (Subject to call beg. July 1 1930)

Ref. Bridge Bonds (Tax-exempt).

5s '12 J-J 20,000...Sept 3 1932

BOND. DEBT Mar 27 '16. \$262,380 Floating debt 14,000 Assessed valuation 1916 12,615,117 Tax rate (per \$1,000) '16 \$15.00 Population in 1915 (est.) 15,000

INT. at John Nyeen & Co., Chicago, and County Treas. office.

PARK COUNTY.

County seat is Livingston. By Act of Legislature of 1895 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; old debt is corrected to date given below. Pop'n 1910, 10,731.

Refunding Bonds.

4 1/2 s J-J \$35,000...Jan 1 1923 (Subject to call Jan. 1 1918.)

5s '13 J-J \$5,000...July 1 1923

5s '14 J-J \$5,000...July 1 1924 (Subject to call beg. Jan. 1 1920)

Jail-Building Bonds.

4s e '07 J-J \$25,000...Jan 1 1927

BOND

STILLWATER COUNTY.
Columbus is the county seat.
Funding (Red. aft. Jan. 1 1924).
6s '13 J-J \$90,000...Nov 1 1933
BOND, DEBT Sept 16 '16 \$282,000
Sinking fund.....11,000
Assessed valuation 1916...7,400,000
Tax rate (per \$1,000) 1916...\$19.00
Population in 1913 (est.)...6,000
INT. at Konantz 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 1924).
5s '11 J-J \$35,000...June 1 1931
Bridge Bonds.
4 1/2s '11 J-D \$35,000...Jan 1 1928
BOND, DEBT Sept 23 '16 \$120,000
Assessed valuation 1916...5,860,007
(Assessment on real estate 1/4 to 3/4 and on personal property 1/4 to 2-3 actual value.)
State & Co. tax (per \$1,000) '16 \$21.30
INT. payable in Big Timber, Mont.

TETON COUNTY.
Choteau is the county seat. A portion of this county has been taken to help create Teton County. Bonds are tax-exempt.
Court-House (Red. beg. July 1 '20).
4 1/2s '05 J-J \$40,000...July 1 1925
Ref. Bds. (ref. beg. 15 yrs. fr. issue)
4 1/2s '09 J-J \$60,000...July 1 1929
Highway and Bridge Bonds.
5s '11 J-J \$100,000...June 1 1933
(Subject to call after June 1 1928.)
BOND, DEBT Sept 1 '16 \$200,000
Floating debt.....8,226
Sinking funds.....20,483
Assess. val. '16 (70% act.) 12,803,329
State & Co. tax (per \$1,000) '16 \$16.80
Population in 1910.....9,507
Population in 1919 (est.)...22,000
INT. on court-house bonds at Co. Treas. office; 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 '03 J-J \$67,000...Oct 1 1923
(Subject to call beginning in 1913.)
4 1/2s '10 J-J \$83,000...Jan 1 1930
(Subject to call beginning in 1920.)
5s '12 J-J \$65,000...Mar 1 1933
(Subject to call beginning in 1923.)
5 1/2s '15 J-J \$143,000...July 1 1935
(Subject to call beg. Jan. 1 1930)
BOND, DEBT Oct 2 1916...\$358,000
Floating debt Sept 1 1916...7,867
Tot. county funds on hand...110,608
Assessed valuation 1916...6,575,113
Co. tax rate (per \$1,000) '16...\$19.50
Population in 1910...13,630
INT. at Co. Treas. office and in New York.

YELLOWSTONE COUNTY.
County seat is Billings. Incorporated in 1882. All bonds are tax-exempt. On March 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. Property owned by county, \$548,317.
Bridge (Red. beg. 10 yrs. fr. iss.)
4s '05 J-J \$35,000...Sept 1 1925
5s '15 J-J \$77,000...Jan 1 1935
Refund. (Red. beg. in 1908).
4s '01 J-J \$45,000...Oct 1 1921
Court-House and Jail Bonds.
4s '03 J-J \$75,000...July 1 1923
(Subject to call July 1 1913.)
Jail Bonds (Red. beg. in 1923).
5s '13 J-J \$50,000...Jan 1 1933
Highway Bonds.
5s '16 J-J \$175,000...July 1 1936
(Subject to call beg. July 1 1926.)
BOND, DEBT Apr '16...457,000
Sinking funds.....\$64,000
Assess. val. '15 (equalized) 20,548,556
State & Co. tax (per \$1,000) '15 \$17.30
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 County Treas. office or Am. Exch. Nat. Bank, N. Y.; and others at County Treasurer's office.

TOTAL DEBT, ETC.—The total bonded debt on Sept. 30 1914 was \$11,000,000. On Sept. 30 1914 the warrants outstanding amounted to \$6,819,966, 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.

Year.	Valuation.	Year.	Valuation.	Year.	Valuation.
1914	\$203,740,037	1906	\$51,223,203	1900	\$37,892,304
1913	182,028,280	1905	48,826,940	1895	29,838,939
1912	188,578,367	1904	46,696,949	1890	30,665,197
1909	186,157,274	1902	43,348,356	1880	11,857,344
1908	67,580,051				

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 86, Laws of 1909) creating the office of Commissioner of Taxation. This official is appointed by the Governor with the advice and consent of the Senate. The new Commissioner is given power and authority to exercise general supervision over the administration of all assessment and tax laws, over all county, town and city tax assessors and boards of equalization, levy and assessment, to the end that taxation of all property, real, personal and mixed, shall be made relatively just and uniform, and at its true and full cash market value. Assessors of boards 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 thereon. 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.—

Year	Population	Year	Population
1915	141,705	1900	92,531
1910	145,965	1890	62,555

In 1870-1880 increase was 11,671, or 128%; in 1880-1890, 39,916, or 102.01%; in 1890-1900, 29,976, or 47.9%, and 1900-1910 it was 53,431, 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 --- \$12,000...Oct 1 1934
6s '07 --- 18,000...Apr 1 1937
6s '09 --- 10,000...Apr 1 1939
6s '10 --- 25,000...Jan 1 1940
6s '11 --- 65,000...May 1 1941
(Subject to call beg. May 1 1926)
Refunding Bonds.
6s '15 --- \$14,000...1935
Sewer Bonds.
6s '09 --- \$10,000...Apr 1 1939
Electric Light Bonds.
6s '11 M-\$10,000...May 1 1941
(Subject to call beg. May 1 1926)
BOND, DEBT Sept 23 '16 \$164,000
Floating debt.....1,488
Sinking funds.....8,400
Assessed valuation 1916...822,347
Total tax (per \$1,000) 1916...\$19.00
Population 1910, 763; 1915, 728
INT. in N. Y. at Nat. Bank of Commerce and Nat. City Bank.

CHEYENNE SCH. DIST. NO. 1.
Building Bonds (Tax-exempt).
4s J-D \$24,000...June 10 1935
(Subject to call June 10 1915.)
4s '06 M-S \$13,000...Sept 1 1936
(Subject to call after 1916.)
4 1/2s '11 M-\$5,000...May 1 1931
(Subject to call after May 1 1921.)
BOND, DEBT Sept 25 '16 \$88,000
Assessed val. 1915...12,000,000
Population in 1915 (est.)...11,000
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 '15, 1,845.
Water-Works Bonds.
5 1/2s M-\$50,000...May 1 1938
(Subject to call after May 1 1918.)
6s '09 A-O \$5,000...Oct 1 1939
Refunding Water-Works Bonds.
5s '09 A-O \$5,000...Oct 1 1939
(Subject to call after Oct 1 1919.)
Sewer Bonds.
7s A-O \$7,000...1923
Fire Department Bonds.
5 1/2s '15 J-J \$15,000...July 1 1945
(Subject to call begin July 1 1925.)
BOND, DEBT Apr 17 '16...\$81,000
Assess. val. '15 (abt. act.) 1,885,566
INT. at Town Treasurer's office.

LANDER.
This town is county seat of Fremont County, Incorporated in 1890
Sewer Bds. (Red. aft. 10 yrs. fr. issue)
6s '06 July \$25,000...July 16 1926
Water Bonds.
6s '06 July \$50,000...July 16 1936
(Subject to call after July 1916.)
5s '10 Jan \$25,000...Jan 1 1940
(Subject to call after Jan 1 1925.)
BOND, DEBT May 3 '15...\$100,000
Assess. val. '14 (abt. act.) 1,200,000
City tax (per \$1,000) 1913...\$5.30
Population 1910, 1,812; 1915, 1,728
* Int. at First Nat. Bank, Lander.

LARAMIE.
The city of Laramie is situated in Albany Co., Incorporated in 1887. Pop'n '15, 4,962.
Funding Bds. (Red. beg. in 1905).
6s J-J \$10,000...1925
Sewer Bonds.
7s J-J \$40,000...July 1 1918
6s '11 J-J \$5,000...Sept 1 1931
(Subject to call after Sept 1 1921.)
Water Bonds.
5s '15 M-\$55,000...May 1 1945
(Subject to call begin May 1 1930.)
BOND, DEBT Sept 21 '16...\$120,100
Assess. val. 1915...3,327,704
Total tax (per \$1,000) 1915...\$26.12
INT. on bonds marked (a) at First Nat. Bank, Laramie; on others at Hanover Nat. Bank, N. Y. City, or in Laramie.

CHEYENNE.
Cheyenne is in Laramie Co. Inc. 1877. Bonds are tax-exempt. Commission government adopted June 24 1913. Pop'n 1915 (est.), 15,000.
Refund. Bonds (Red. beg. in '08).
4 1/2s '08 J-J \$107,000...Jan 1 1928
Refunding Viaduct Bonds.
4 1/2s '01 F-A \$60,000...Feb 1 1931
(Subject to call after Feb 1 1911.)
Ref. Water (Red. beg. in 1911).
4 1/2s '01 F-A \$63,000...1931
Sewer Bonds (Red. beg. in 1912).
4 1/2s '02 Jan \$15,000...Jan 1 1932
Water Bonds.
4 1/2s '02 Jan \$85,000...July 1 1932
5s '08 Jan \$160,000...Jan 1 1938
(Subject to call after Jan 1 1918.)
5s '09 Mayo \$50,000...May 1 1939
(Subject to call after May 1 1924.)
5s '10 Apr \$250,000...Apr 1 1940
(Subject to call after April 1 1925.)
BOND, DEBT Sept 25 '16 \$990,000
Assess. val. '16 (70% act.) 10,629,896
Total tax (per \$1,000) 1916...\$7.85
INT. on bonds marked (a) at Nat. Bank of Commerce, N. Y.; (b) at Chemical Nat. Bank, N. Y.; (c) at Nat. Bank of Commerce, N. Y., or City Treas. office. (†) At E. H. Rollins & Sons, New York.

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.		Assessed Valuation.	Tax per \$1,000.	Population.
	\$	%			
Anaconda (C), Deer Lodge Co.	34,000	89.880	None	8.00	10,134
Anaconda School Dist. No. 10	123,000	None	None	8.00	None
Ashley Irrig. Dist.	50,000	300	200,000	None	None
Baker, Fallon County	225,000	None	None	None	None
Beaverhead Co. S. D. No. 10	60,000	None	\$664,129	13.00	1,022
Big Timber (T), Sweet Grass Co.	40,000	None	h \$50,000	h 42.30	1,078
Choteau (T), Teton County	62,000	None	e 1,238,348	67.00	None
Chouteau Co. S. D. No. 1	30,000	None	6907,311	613.00	None
Chouteau Co. S. D. No. 11	25,500	None	208,000	31.00	528
Culbertson (T), Valley County	39,500	3,500	323,000	116.00	663
Cut Bank (T), Teton County	36,000	39,292	e 11,025,691	e 24.00	12,725
Dawson County	100,000	12,000	934,000	115.30	1,398
Deer Lodge County	34,000	1,500	690,000	None	None
Foray (T), Broadwater County	80,000	None	2269,000	None	383
Gallatin Co. S. Dist. No. 3	25,000	None	e 528,677	770	None
Hardin (T), Big Horn County	50,000	10,000	2,000,000	10.00	5,601
Harlem (T), Blaine County	33,800	None	e 3,065,847	69.50	806
Harlowton (T), Meagher Co.	55,000	6,000	\$311,003	\$19.00	5,359
Havre School District No. 16	58,000	None	3,500,000	13.00	None
Jefferson County	52,500	None	e 5,215,035	e 19.80	None
Kalispell School Dist. No. 5	52,500	None	e 3,065,847	69.50	None
Laural, Yellowstone County	43,000	6,000	\$311,003	\$19.00	806
Livingston (C), Park County	90,000	None	3,500,000	13.00	5,359
Lockwood Irrigation District	83,500	None	7,911,703	117.30	7,229
Manhattan (T), Gallatin Co.	25,000	2,257	e 387,782	e 13.00	4,190
Meagher County	30,000	None	11,017,702	119.50	4,190
Mineral County	37,000	None	e 4,037,727	None	None
Mineral Co. S. D. No. 6	30,000	None	1,085,396	None	576
Missoula Co. S. D. No. 28	928,000	None	e 204,412	e 54.00	None
Musselshell Co. S. D. No. 55	27,600	14,334	e 308,480	e 19.00	5,904
Moore (T), Fergus County	30,000	None	7,068,466	None	None
Plentywood, Sheridan County	32,000	14,190	5,893,330	None	None
Powell County	85,000	None	1,895,942	67.00	4,860
Frederic County	130,000	None	e 1,509,000	e 10.50	4,860
Ravalli County S. D. No. 3	43,000	43,695	e 5,195,723	e 26.30	None
Red Lodge (C), Carbon Co.	465,000	None	e 1,759,285	None	None
Richardson County	53,000	None	382,788	None	796
Rosebud Co. Sch. Dist. No. 4	51,500	None	e 300,000	e 16.50	None
Sheridan (T), Madison Co.	29,000	None	e 495,225	None	None
Sidney, Richardson County	35,200	None	44,745,779	220.30	750
Stevensville (T), Ravalli Co.	26,000	4,000	e 506,000	e 33.00	736
Three Forks, Gallatin County	45,000	None	\$377,000	\$30.00	None
Thole County	77,000	2,619	44,745,779	220.30	750
Townsend (T), Broadwater Co.	41,000	4,000	e 506,000	e 33.00	736
Valley, Teton County	40,000	None	\$377,000	\$30.00	None
Valley Co Sch Dist No 1	30,000	None	None	None	None
Whitehall, Jefferson County	30,000	None	13,300,000	None	None
Wibaux (T), Wibaux County	38,000	None	e 1,838,360	None	None
Yellowstone Co. S. D. No. 24	38,000	None	None	None	None

(C) City. (T) Town. a Total tax. * 1913 figures. † 1914 figures. e 1915 figures. h 1916 figures. v 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:

Name and Purpose.	Interest Payable.	Principal	
		When Due.	Outstand.
Insane Asylum Bonds	c. 6 Jan. 1	Jan. 1 1917-1921 \$3,000 yearly.	\$15,000
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.

LARAMIE COUNTY. County seat is Cheyenne, Oregon Dec. 13 1869. Population 1915, 4,631. Int. at Un. Tr. Co., New York.

Refunding (Red. beg. in 1911). 4s M-N \$253,000. Nov 15 1921 GEN. B.D. DT. Sept 1916. \$253,000 Floating debt. 16 (3-5 act.) 37,051 Assess. val. '16 (actual) 24,470.958 State & Co. tax (per \$1,000) '16. \$10.98

LARAMIE VALLEY IRR. DIST. A district in Albany Co. District in default. V. 95, p. 1420. Irrigation Bonds. 6s '08 J-D \$541,000. Oct 1 '10-'28 (For maturity see V. 88, p. 64.)

PARK COUNTY. Only is the county seat. Court H'se & Jail Bds. (Tax-free). 5s '11 J-D \$45,000. Oct 1 1931 (Subject to call Oct 1 1931) BOND, DEBT Sept 22 '16. \$45,000 Assess. val. '16 (3-5 act.) 7,181.392 State & Co. tax (per \$1,000) '16. \$12.92 Population 1910, 4,800; 1915, 5,473 INT. at Nat. Bk. of Comm., N. Y.

SHERIDAN This city is in Sheridan County. Incorporated as a city Sept. 1 1907. Commission government adopted on Aug. 1 1911. Pop'n 1915, 8,906. Water (Red. aft. 10 yrs. fr. issue). 5s '06 Jan 250,000. Sept 15 1926 5s '08 Jan 250,000. July 1 1938 4 1/2s '16 M-S 105,000. Mar 1 1946 Sewer (Red. aft. 10 yrs. fr. issue). 5s '05 J-J \$38,000. July 1 1926 5s '06 J-J 8,000. Sept 15 1926 5s '08 J-J \$14,000. July 1 1928 5s '14 50,000. Oct 1 1934 GEN. B.D. DT. Sept 28 '16. \$485,000 Special Imp. dist bonds 321,874 Sinking fund 2,974 Assess. val. '16 6,836,739 Real value (est.) 12,000,000 State & Co. tax (per \$1,000) '16. \$28.18 *INT. payable in Cheyenne; on water and balance of sewer bonds at Chemical Nat. Bank, N. Y.; on spe-

cial Imp't. bonds at New First Nat. Bank, Columbus, Ohio, and Chase Nat. Bank, New York.

SHERIDAN COUNTY. Sheridan is the county seat. Bonds are tax-free. Pop'n 15, 15,429. 5s '04 J-J \$45,000. July 1 1924 BOND, DEBT Sept 22 '16. \$45,000 Assess. val. '16 (3-5 act.) 10,958.275 State & Co. tax (per \$1,000) '16. \$10.515 INT. at Chem. Nat. Bk., N. Y.

SHERIDAN COUNTY S. D. NO. 7. 5s '05 J-J \$3,500. Jan 1 '17-'23 5s '07 J-J 3,000. Jan 1 '17-'19 5s '08 J-J 16,000. Jan 1 '17-'32 Building Bonds. 5s '10 J-J \$90,000. Jan 1 '17-'34 5s '18 M-N 42,000. Jan 10 21-41 BOND, DEBT Sept 22 '16. \$154,500 Assessed valuation 1916 7,855,144 Tax rate (per \$1,000) 1916 35.00 Population 1915 2,300 INT. at County Treasurer's office.

SWEETWATER CO. S. D. NO. 4. Bldg. Bonds (Red. beg. in 1923). 5s '13 ann \$65,000. July 1 1937 BOND, DEBT Sept 22 '16. \$84,000 Assessed valuation 1916 4,476,871 Tax rate (per \$1,000) 1916 35.00 Population in 1914 (est.) 7,000 INT. at County Treasurer's office.

THERMOPOLIS. This city is the county seat of Hot Springs County, incorporated in 1899. Population 1915, 1,191. Bonds are tax-free. Water-Works Bonds. 6s '08 Jan \$50,000. 1938 s '16 40,000 Sewer (Red. beg. Jan. 1 1921). 6s '10 Jan \$15,000. Aug 1 1930 Judgment Bonds. 6s A-O \$3,000. BOND, DEBT Apr 1916 113,000 Sinking fund Oct 1915 6,947 Assess. val. '15 (3-5 act.) 1,440,000 Tax rate (per \$1,000) 1915 27.00 INT. on \$50,000 water bonds at Chemical Nat. Bank, N. Y.; on sewer bonds at Town Treas. office, and on judgment bonds in N. Y. City.

Capital Building Bonds. 4s '05 A-O \$40,000. July 1 1925 4s '07 J-J \$30,000. Apr 1 1927 4s '08 J-J \$60,000. Apr 1 1929 4 1/2s '11 J-J \$750,000. May 1 1931 (Subject to call any time.) *Subject to call after 10 years from issue.

Experimental Station Bonds. 4s '13 J-J \$30,000. July 1 1933 Lava Springs Imp't. Bonds. 4s '13 \$10,000. June 1 1933 Boise-Yellowstone Park Bonds. 4s '13 \$10,000. June 1 1933

INTEREST on bonds payable at Hanover National Bank, New York. TOTAL DEBT, ETC.—The total bonded debt on Oct. 1 1916 was \$2,227,750. Cash balance Oct. 1 1916 was \$1,184,930.28.

Table with 4 columns: Year, Valuation, Tax Rate, and another column. Rows for 1915, 1914, 1913, 1912, 1910, 1908.

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 assessed value was utilized in determining the rates. 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.

DEBT LIMITATION.—Section 1 of Article 8 of the Constitution as amended by the voters in Nov. 1912 reads:

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 1914, for the purpose of completing the construction and furnishing of the State Capitol at Boise, Idaho, and exclusive of debt or debts, liability or liabilities, incurred by the Eleventh Session of the Legislature of the State of Idaho, exceed in the aggregate the sum of two million dollars, except in case of war, to repel an invasion, or suppress an insurrection, unless the same shall be authorized by law, for some single object or work, to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest on such debt or liability as it falls due, and also for the payment and discharge of the principal of such debt or liability within twenty years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged. But no such law shall take effect until at a general election it shall have been submitted to the people, and shall have received a majority of all the votes cast for or against it at such election, and all moneys raised by the authority of such laws shall be applied only to specified objects therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county or city, and county, if one be published therein, throughout the State for three months next preceding the election at which it is submitted to the people. The Legislature may at any time after the approval of such law, by the people, if no debts shall have been contracted in pursuance thereof, repeal the same.

No county, city, town or other subdivision shall incur indebtedness "exceeding in that year the income and revenue provided for it for such year" without the assent of two-thirds of the qualified electors voting at an election. The credit of the State or any sub-division shall not be loaned to any individual, association, municipality or corporation.

Section 2315 of the Revised Codes of Idaho, as amended by an Act approved March 10 1915 (Chapter 44, Laws of 1915) limits the borrowing capacity of cities, towns and villages to 6% and specifies for what purposes bonds may be issued. The law as it now reads was published in full in the "Chronicle" for Aug. 14 1915, page 542.

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.

Table with 3 columns: Year, Population, and another column. Rows for 1910, 1900.

In 1870-80 increase was 17,011, or 117.41%; in 1880-90, 55,933, or 174.54%. In 1890-1900 the increase was 73,224, or 82.70%, a part of which is due to the fact that the 1900 census included 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 103,822, or 101.3%. The number of Indians alone included in the 1910 population was 3,988.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

ADA COUNTY. County seat is Boise City. Bridge Bonds. 4 1/2s \$1,978.40 due yearly. 1917-1921 (The above bonds of 1916 mature \$20,000 yearly for ten years from date of issue.) Refunding Bonds. 5s '00 J-J \$32,300. Jan 1 '17-'19 4 1/2s Bds (\$676.94 yearly). 4 1/2s '02 J-J \$2,500. 1917-1922

Population in 1915 (est.) 5,500 INT. at Nat. Bk. of Comm., N. Y. BINGHAM COUNTY I. S. D. No. 8. Post office is Blackfoot. Funding Bonds. 5s '10 J-D \$10,000. June 1 1936 (Subject to call begin. June 1 1926.) BOND, DEBT July 1916. \$103,000 Sinking fund 4,000 Assessed valuation 1915 3,271,000 Real value (estimated) 5,450,000 INT. at Kountze Bros., New York.

Refunding Bonds. 5s '10 \$11,000. 5s '11 J-J \$11,000. Jan 1 '21-'31 BOND, DEBT June 1916 \$473,703 Warrant debt 64,705 Assess. val. '15 (abt. act.) 39,775,902 State & Co. tax rate '15 (per \$1) \$10.60 Pop'n. 1910, 29,088; 1915, 40,000 INT. on refunding bonds of 1911 at E. H. Rollins & Sons, N. Y. City; road and bridge of 1913; in Boise or N. Y. City; others at Chase Nat. Bk., N. Y.

BLACKFOOT. This city is in Blingham County. Funding Bonds. 5s '16 J-D \$23,250. June 1 1936 (Subject to call begin. June 1 1926.) NET B.D. DT. July 1916. \$129,000 Assessed valuation 1915 1,988,533 Actual value (estimated) 4,000,000 Population in 1910 2,202 *INT. at Chase Nat. Bank, N. Y.

BEAR LAKE COUNTY. Paris is the county seat. Refunding Bonds (Subj. to call). 5 1/2s '10 J-J \$4,800. 1930 Funding Bonds. 5s '12 J-J \$45,000. Jan 1 '22-'31 State Highway (Red. beg. after 10 years from issue). 5 1/2s '14 J-J \$20,000. Nov 1 1934 BOND, DEBT Oct 1916. \$99,000 Floating debt 10,000 Sinking fund 3,000 Assessed valuation 1916 7,552,000 Tax rate (per \$1,000) 1916 13.50 Population in 1910 7,729 INT. at Nat. Bk. of Comm., N. Y.

BLAINE COUNTY. Halley is the county seat. County was organized in 1895, having been originally part of Atlatra County. Funding Bonds (Tax-exempt). 5s '12 J-J \$85,000. Feb 1 '22-'31 Refunding (Tax-exempt). 5 1/2s '08 J-J \$17,000. July 1 '18-'27 4 1/2s '09 J-J 14,000. July 1 '19-'28 5s '10 J-J 12,000. July 1 '20-'29 5s '12 J-J 8,000. Feb 1 '22-'31 5s '12 J-J 35,000. July 1 '23-'31 5s '13 J-J 12,000. July 1 '23-'31 6s '14 18,000 BOND, DEBT May 1 '16. \$200,000 Bds. called but not presented 1,600 Floating debt (est.) 60,000 Sinking fund 18,883 Assess. val. '15 (4-5 act.) est. 10,700,000 Population in 1910 (Census) 8,327 INT. on 5 1/2 and 6% refunding bonds payable at County Treasurer's office; on 4 1/2s and 5s in N. Y. City; on funding bonds at Co. Treas. office; or coupons may be collected through Harris Trust & Sav. Bank, Chicago; Harris, Forbes & Co., N. Y., or Harris, Forbes & Co., Inc., Boston, Mass.; other bonds in Halley or N. Y. City.

BENEWAH COUNTY. St. Marie's is the county seat. Kootenai Co. Bonds (Assumed). 5s \$45,000. Oct 21 1931 Refunding Bonds. 5s \$65,000. July 1 1935 BOND, DEBT Mar 27 '16. \$110,000 Assessed valuation 1915 9,146,884 Tax rate (per \$1,000) '15 14.00

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

Table with 4 columns: Location, Bonded debt, Floating debt, Assessed valuation, Tax per Pop'n. Rows for Carbon Co., Casper (T.), Cody Canal Irr. Dist., Converse County, Converse County High S. D., Cowley (T.), Evanston (T.), Greybull (T.), Lander Sch. Dist. No. 1, Laramie School District No. 1, Lovell (T.), Natrona County, Natrona County High S. D., Powell (T.), Rawlins (T.), Riverton (T.), Rock Springs (T.), Shoshoni (T.), Torrington (T.), Weston County, Wheatland (T.), Worland (T.).

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 Capital building and \$20,000 for an asylum. The condition of the State's debt now is set out with all the details below:

Table with 4 columns: Bond Type, Amount, Date, and another column. Rows for Bridge Bonds, State Penitentiary Bonds, Road Bonds, Soldiers' Home Bonds, University of Idaho Bonds, North Idaho Asylum Bonds, Industrial-Training Sch. Bonds, Idaho Sanatorium Bonds, Deaf and Blind School Bonds, Albion State Normal School, Academy of Idaho Imp't. Bonds.

BLISS HIGHWAY DISTRICT.
This district (P. O. Bliss) is in Gooding County.
6s '15 J-J \$30,000... July 1 '26-'35
(Subject to call July 1 1925)
BONDED DEBT Jan 1916... \$30,000
Assess. val. 1915... 1,291,618

BOISE CITY.
This city is the county seat of Ada County. Incorp. Jan. 11 1866. Made a city of first class Mar. 18 1913. Commission government adopted Feb. 23 1912. Mayor Robinson and Councilman Eichelberger recalled on June 2 1916. V. 102, p. 2180. Debt limit is fixed at 15% of valuation.
Fidg. (Red. aft. 10 yrs. fr. date of iss.)
5s '04 J-J \$63,000... July 1 1922
5s '14 J-J \$6,476.20c Jan 1 1934
Fire-Department Bonds.
4 1/2s '11 J-J \$40,000... July 1 1931
Refunding Bonds.
5s '15 J-J \$105,354.65c July 1 1935
(Subject to call beg. July 1 1925.)
GEN. BD. DT. Sept 22 '16 \$244,831
Spec. assess't bonds (add'l)... 329,324
Assess. val. '15 (abt. act.) 22,683,042
Tax rate (per \$1,000) '15... \$7.20
Population in 1910 (Census)... 17,358
INT. at office of City Treasurer or at Chase Nat. Bank, N. Y.

BOISE CITY IND. SCH. D. No. 1. School Bonds.
5s '08 J-J \$75,000... July 1 1925
5s '11 J-J \$70,000... July 1 1931
5s '12 J-J \$100,000... July 1 1932
* Refunding Bonds.
4 1/2s '16 J-J \$180,000... 1927-1936
BOND. DEBT Aug 1916... \$405,000
Assess. val. '16 (abt. act.) 22,500,000
School tax (per \$1,000) '16... \$6.00
* Red. after 10 years from issue.
INT. on bonds of 1911 at office of Treas. or E. H. Rollins & Sons, N. Y.; on \$7,000; others at Chase Nat. Bk. N. Y., or at County Treas. office.

BOISE COUNTY.
Idaho City is the county seat.
Funding Bonds.
6s '12 J-J \$70,000... Nov '22-'31
GEN. BD. DT. Apr 26 '16... \$70,000
Outstanding warrants add'l... 60,012
Assessed valuation 1915... 8,657,740
Population in 1910... 5,250

BONNEVILLE COUNTY INDEPENDENT SCH. D. NO. 1.
4 1/2s '03 A-O \$40,000... 1923
5s '08 A-O \$40,000... 1926
5s '10 A-O 40,000... 1930
5s '12 A-O 30,000... Oct 1 1932
5s '16 A-O 85,000... Aug 1 1936
BOND. DEBT Sept 21 '16... \$210,000
Sinking fund... 16,300
Assess. val. '16 (equalized) 4,361,600
School tax (per \$1,000) 1916... \$10.00
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 city is in Cassia Co. Incorp. in July 1909.
Water Bonds (Red. in 1922).
6s '12 J-D \$44,000... June 1 1932
5 1/2s '16 F-A 8,000... Serial
Elec.-Light & Heating Bonds.
s \$25,000...
5 1/2s '16 J-J 7,000... 1936
(Subject to call beginning 1926.)
City Hall Bonds (Red. in 1926).
5 1/2s '16 F-A \$25,000... Aug 1 1936
Sewer (Red. aft. 10 yrs. from issue).
6s '12 J-D \$21,000... June 1 1932
GEN. BD. DT. Oct 1916... \$129,500
Assessment debt (add'l)... 19,000
Sinking fund... 12,000
Assessed valuation 1915... 1,200,000
Pop'n 1910... 610; 1915 (est.) 3,000
INT. at First Nat. Bank, N. Y.

BURLEY IND. SCH. DIST. NO. 1. High-School-Building Bonds.
5s '08... \$14,500... Aug 1 1928
5s '10... 6,000... Aug 1 1930
5s '12... 25,000... Jan 1 1932
5s '14... 17,000... June 1 '25-'34
6s '14... 3,500... Sept 1 '25-'34
5s '16... 10,000... Apr 1 27-'36
5 1/2s '15 A-O \$59,500c Apr 1 '28-'35
BOND. DEBT Sept 23 '16... \$124,500
Floating debt... 1,000
Sinking fund... 12,000
Assess. val. '15 (1/2 act.) 2,368,651
Tax rate (per \$1,000) 1915... \$14.00
Population in 1915 (est.)... 4,500
* Int. at E. H. Rollins & Sons, New York City.

BURLEY HIGHWAY DISTRICT.
This district is in Cassia Co. Int. in N. Y. at Denver.
Road Bds. (Red. beg. aft. Oct. 1 1925)
6s '15 J-J \$75,000... Oct 1 1935
BONDED DEBT Jan 1916... \$75,000
Assess. val. 1915... 3,325,134
True value (est.)... 3,000,000

CALDWELL.
This city is the county seat of Canyon County. Incorp. 1890.
City-Hall (Red. aft. 10 yrs. from iss.)
5s '06 J-J \$18,000... July 1 1926
Bridge Bds. (Red. beg. July 1 '15)
5s '08 J-J \$5,000... July 1 1928
Water Wks. (Red. aft. 10 yrs. fr. iss.)
6s '10 M-S \$50,000... Sept 1 1930
5s '12 J-J \$0,000... May 1 1932
Paving (Red. aft. 10 yrs. fr. issue).
6s '10 J-J \$26,000... July 1 1930
Funding (Red. aft. 10 yrs. fr. iss.)
6s '11 J-J \$10,000... Jan 2 1931
5s '12 J-J \$22,500... Jan 1 1932
Fire-Dept. Bds. (Red. beg. in 1922)
6s '12 J-J \$10,000... May 1 1932
Road Bonds (Red. beg. in 1922)
6s '12 J-J \$4,000... May 1 1932

GEN. BD. DT. Sept. 1 '16... \$154,500
Water debt (included)... 59,000
Sinking fund... 40,000
Assess. val. '16 (abt. act.) 2,295,000
Total tax (per \$1,000) 1916... \$35.50
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.
4 1/2s '06 J-J \$20,000... July 2 1926
(Subject to call after July 2 1916.)
5 1/2s '08 J-J \$44,000... Apr 1 1928
(Subject to call after Apr 1 1918.)
6s J-J \$47,000... July 1 1922
Court-House (Red. beg. Dec. 1 '15)
4 1/2s '05 J-D \$55,800c... Dec 1 1925
Funding (Red. beg. in 1919)
5s '09 J-J \$100,000... July 1 1928
BOND. DEBT Mar 23 '16... \$266,800
Sinking fund... 7,437
Assess. val. 1915... 21,837,547
State & Co. tax (per \$1,000) '15 \$8.10
Population in 1910 (Census)... 25,327
INT. payable at Co. Treasurer's office or Chase Nat. Bank, N. Y.

COEUR D'ALENE.
This city is in Kootenai Co. Inc. as city of second class Sept. 4 1906.
City Hall Bds. (Red. beg. aft. 1917)
6s \$40,000...
Street Bonds (Red. beg. aft. 1919)
6s \$27,000...
Funding Bonds (Red. beg. aft. '19)
5 1/2s \$49,000...
GEN. BD. DT. Oct 5 1916 \$116,000
Spec. assess't debt (add'l)... 107,500
Floating debt... 7,500
Sinking fund (general)... 13,410
Assess. val. '15 (real estate) 2,969,717
Total tax rate (per \$1,000) '15... \$11.00
Population in 1910... 7,291

COEUR D'ALENE IND. S.D. NO. 1. Population 1914 (est.) 10,000.
Bldg. (Red. aft. 10 yrs. from issue)
5s '07 F-A \$8,000... 1927
5s '08 F-A 10,000... 1928
5s '10 J-D 55,000... June 1 1930
BOND. DEBT Sept 23 '16 \$77,000
Sinking fund... 1,087
Assess. val. '15 (act.) 4,437,000
School tax (per \$1,000) 1916 \$10.00
INT. at Dist. Treasurer's office.

CRANE CREEK IRRIG. DIST.
A district (P. O. Welsler) in Washington Co. Bonds are tax-exempt. Organization of district upheld by State Supreme Court. V. 94, p. 148.
Irrigation Bonds.
6s '10 J-J \$256,000... 1921-1930
BOND. DEBT Apr 2 '15... \$256,000
INT. at First Nat. Bank, Welsler, or at National City Bank, N. Y.

ELMORE COUNTY.
County seat is Mountainhome.
* Ref. Bds. (Int. at Nat. City Bank, New York.)
5 1/2s '09 J-J \$42,000... Jan 1 '19-'28
5 1/2s '10 J-J \$7,200... Jan 1 '21-'30
5 1/2s '12 J-J \$5,200... July 1 '22-'31
6s '14 J-J 14,500... Jan 1 1933
Court-House Bonds.
5s '15 J-J \$35,000... Sept 20 1935
BOND. DEBT June 30 '16... \$147,000
Floating debt... 16,878
Sinking fund... 48,775
Assess. val. '15 (abt. act.) 9,170,789
State & Co. tax (per \$1,000) '16 \$13.30
Population in 1910 (Census)... 4,785

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 payment not met).

FREMONT CO. HIGHWAY DIST.
Road and Bridge Bonds.
6s '13 J-J \$120,000c Sept 1 '29-'32
(Redeemable Sept. 1 1923.)
BOND. DEBT Mar 23 '16... \$120,000
Assessed valuation 1915... \$,742,286
INT. at Nat. Bank of Com., N. Y.

GOODING COUNTY.
Gooding is the county seat.
Old Lincoln Co. Bds (assumed).
4 1/2s 5 1/2s 6s \$58,130.78
Funding Bonds.
5 1/2s '13 J-J \$17,000... July 1 '23-'32
Refunding Bonds.
6s '13... \$10,000... 1923-1932
6s '15... 20,000... 1925-1934
4 1/2s '16 J-J 9,000... July 1 1934
(Subject to call after July 1 1926.)
BOND. DEBT Sept 23 '16... \$112,131
Floating debt... 16,010
Sinking funds... 2,438
Assessed valuation 1916... 6,173,366
Real value (est.) 1915... 12,000,000
Tax rate (per \$1,000) 1915... \$15.60
Pop'n 1910, 7,000; 1916 (est.) 7,500.
INT. at County Treasurer's office and at Chase Nat. Bank, New York.

GOODING SCHOOL DIST. NO. 10.
This district is in Gooding County.
5s '08 A-O \$20,000... 1918
5s '09 A-O 15,000... 1919
School Bonds (Red. after 1922)
5 1/2s '12 A-O \$60,000... 1932

BOND. DEBT June 16 '16... \$95,000
Ass'd val. '15 (abt. act.)... 2,200,000
School tax (per \$1,000) '15... \$12.50
Population in 1915 (est.)... 5,000
INT. at Co. Treas. office in Shoshone or in Gooding or N. Y. City.

GRANGEVILLE IND. S. D. NO. 2.
A district in Idaho County.
Building Bds. (Red. beg. in 1923).
5 1/2s '13 J-J \$61,000c... Jan 1 1933
Refunding Bonds.
5 1/2s '13 J-J \$3,000c... Jan 1 1933
BOND. DEBT Sept 25 '16... \$64,000
Floating debt... 8,000
Assess. val. of district 1916 1,060,000
Tax rate (per \$1,000) '16... \$10.00
Population in 1913 (est.)... 1,500
INT. payable at District Treas. office or at Kountze Bros., N. Y. C.

IDAHO IRRIGATION DIST.
A district (P. O. Idaho Falls) in Blingham Co. Bonds are tax-exempt.
6s '07 J-J \$330,000c July 1 '18-'27
(For maturity see V. 86, p. 1378.)
BOND. DEBT Sept 1916... \$330,000
Cash on hand Jan 1 1916... 6,355
INT. at Chase Nat. Bank, N. Y.

KOOTENAI COUNTY.
Coeur d'Alene is the county seat. A portion of this county was taken in April 1915 to form new county of Benewah. Pop'n 1910, 22,747.
Warrant Funding Bonds.
5s '11 J-J \$135,000... 1921-1931
BOND. DEBT Sept 1916... \$135,000
Benewah County share... 45,000
Cash on hand Apr 8 1916... 25,350
Assess. val. '15 (abt. act.) 19,000,000
State & Co. tax (per \$1,000) '16 \$14.50
INT. at Nat. Bk. of Comm., N. Y.

LEWISTON.
County seat of Nez Perce County. Inc. 1863.
Street (Red. after 10 yrs. from iss.)
5s '12 J-J \$17,500c... 1932
Funding Bonds (Red. beg. in 1915)
5s '05 J-J \$62,500c... 1925
Refunding Bonds.
4 1/2s '16 J-J \$155,500c... 1936
(Redeemable beginning in 1920.)
Water Wks. (Red. aft. 10 yrs. 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 '08 J-J 57,300c... Jan 1 1928
5s '12 J-J 6,000c... 1932
Drainage (Red. aft. 10 yrs. from iss.)
5s '09 J-J \$22,000c... Jan 1929
Bridge (Red. aft. 10 yrs. from issue)
5s '13 J-J \$35,000c... Jan 1 1933
Park Bond (Red. beg. in 1922)
5s '12 J-J \$43,000c... 1932
BOND. DEBT Oct 1916... \$505,800
Floating debt... 984
Sinking funds Sept 22 1916... 13,430
Assess. val. '15... 5,595,366
Total tax (per \$1,000) 1916... \$15.00
Pop'n 1910, 8,043; 1916 (est.) 9,000
INT. at office of City Treasurer or the National Park Bank, N. Y. City; on others in New York at Kountze Bros. and Chem. Nat. Bank.

LEWISTON IND. SCH. D. NO. 1.
All bonds are tax-exempt.
5s J-J \$7,000... July 1 1923
(Subject to call after July 1 1913.)
Refunding (Red. beg. in 1919)
5s '09 J-D \$25,000c... Dec 1 1929
Improvement (Red. beg. in 1919)
5s '09 July \$55,000c... July 1 1929
Bldg. (Red. beg. 10 yrs. fr. issue)
5s '12 J-J \$8,000c... July 1 1932
5s '14 J-J \$5,000c... Apr 1 1934
BOND. DEBT Sept 22 '16... \$120,000
Sinking fund... 4,491
Assess. val. 15 (80% act.) 7,264,411
School tax (per \$1,000) 1915... \$8.50
Population in 1914 (est.)... 8,200
INTEREST payable in Lewiston.

LEWISTON HIGHWAY DIST.
This district (P. O. Lewiston) is in Nez Perce County.
5s '16 J-J \$150,000... 1926-1935
BOND. DEBT Apr 1916... \$150,000
Assessed val. 1915... 5,808,286
Real value (estimated)... 7,500,000
INT. at Dist. Secretary's office or Chemical Nat. Bank, N. Y.

LEWISTON ORCHARDS HIGHWAY DISTRICT.
5s '15 J-J \$100,000 July 1 '26-'35
BOND. DEBT Oct 1916... \$100,000
Assess. val. 1916... 1,447,000
Real value (est.) 1914... 4,000,000
Tax rate (per \$1,000) 1916... \$11.50
INT. payable in Chicago.

LINCOLN COUNTY.
Shoshone is the county seat. Incorporated March 18 1895.
A portion of this county was 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.
Refunding Bonds.
4 1/2s '16 J-J \$10,000c July 1 '26-'35
(Subject to call after 10 years.)
BOND. DEBT Sept 1916... \$99,354
Floating debt... 8,000
Assess. val. '16 (equalized) 7,243,618
Real value (est.) 1915... 21,000,000
State & Co. tax (per \$1,000) '16... \$9.60
Population in 1910... 12,976
INT. in New York at Chemical Nat. Bank, Chase Nat. Bank, Kountze Bros., Irving Nat. Bank, Nat. Bank of Commerce, Mechanics & Metals Nat. Bank and E.H. Rollins & Sons.

MADISON COUNTY.
Koxburg is the county seat.
* Road and Bridge Bonds.
5s '16 J-J \$50,000c July 1 '26-'35
BOND. DEBT July 1916... \$158,000
Assessed valuation 1915... 5,611,923
Real value (estimated)... 9,300,000
* INT. at County Treas. office or at Harriman Nat. Bank, N. Y.

MOSCOW.
This city is the county seat of Latah County. Incorporated 1887.
Paving (Red. beg. in 1923)
5 1/2s '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)
5 1/2s '11 J-J \$40,000c... Nov 1 1931
Ref. Water (Red. beg. in 1920)
6s '10 J-J \$15,000c... Jan 1 1930
GEN. DEBT Mar 22 '16... \$94,000
Assess. debt (add'l)... 73,000
Sinking funds... 6,318
Assess. val. 1915... 2,156,800
Tax rate (per \$1,000) '15... \$17.10
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 \$18,000c... 1931
Building (Red. aft. 10 yrs. from iss.)
5s '12 J-J \$65,000c... Jan 1 1932
5 1/2s '13 M-N \$12,000c... May 1 1933
BOND. DEBT Oct 8 '16... \$95,000
Sinking funds... 4,377
Assess. val. '16 (abt. act.) 3,000,000
School tax (per \$1,000) 1916... \$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 \$3,000c... 1923
5 1/2s '07 J-J 6,000c... 1927
Refunding Bonds.
6s '16 s-a \$34,000c... 1936
(Subject to call beginning 1926.)
Water-Works Funding Bonds.
5 1/2s '12 J-J \$37,000c... 1932
(Subject to call beg. in 1922.)
General Fund Bonds (Red. 1923)
5 1/2s '12 J-J \$33,000c... 1932
Sewer (Red. aft. 10 yrs. from issue)
5s '01 J-J \$6,000c... 1921
Paving Bonds (Tax-exempt)
5 1/2s 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 30,000c... Aug 2 1929
GEN. BONDS Sept 25 '16... \$196,000
Sinking fund... 16,000
Assess. val. '16 (abt. act.) 2,238,000
City tax rate (per M. C.) '16... \$12.10
INT. at Chase Nat. Bk., N. Y. C.

NAMPA IND. SCH. DIST. NO. 37.
Building Bonds.
5s '08 J-D \$20,000... June 1 1926
5s '07 J-J 15,000c... June 1 1927
5s '09 J-D 15,000... June 1 1929
5s '16... 50,000...
BOND. DEBT Oct 16 '14... \$70,000
Assess. val. '10 (1-3 act.)... 1,572,970

NAMPA-MERIDIAN IRR. DIST
Canal Bonds.
6s '05 J-J \$270,750c Nov 1 '17-'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 Feb 25 '16... \$365,000
* Tax-exempt.
INT. at Chase Nat. Bk., N. Y. C.

ONEIDA COUNTY.
Malad City is the county seat. This county was divided in 1913.
Funding Bonds (Tax-free).
s \$8,070... 1931
(Subject to call 1921)
Road and Bridge Bonds (Tax-free)
s \$8,000... 1931
(Subject to call 1921)
Franklin Co bonds (ass'd)... \$30,000
Power Co bonds (assumed)... 15,930
TOT. BD. DT. Oct 1916... \$74,376
Warrant debt (included)... 15,376
Assess. val. '16 (abt. act.) 4,900,000
State & Co. tax (per \$1,000) '16 \$11.00
Pop'n 1910, 15,170; '16 (est.) 17,200
INT. at Nat. Bank of Com., N. Y.

ONEIDA IRRIGATION DIST.
This district is in Franklin Co.
Irrigation Bonds. (Tax Exempt)
7s Var \$548,300c... Various
BOND. DEBT Mar 30 '16... \$546,300
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
5 1/2s '11 J-J 12,000c... July 1 1931
(Subject to call after July 1 1921)
Refunding Bonds.
5 1/2s J-J \$20,000c... 1934
Sewer Bonds.
5 1/2s '11 J-J \$12,000c... July 1 1931
5 1/2s '12 J-J 6,000c... 1932
(Subject to call after 1922.)
City-Hall Bonds (Red. beg. 1923)
5s '12 J-J \$14,000c... 1932
Bridge Bonds (Red. beg. 1922)
5 1/2s '12 J-J \$7,000c... 1932
Funding Bonds.
5 1/2s '12 J-J \$16,000c... Apr 1 1932
(Subject to call after April 1 1922)

PAYETTE (Concluded.)—
 GEN. BD. D.T. Sept 22 '16. \$97,000
 Floating debt. 30,000
 Sinking funds. 6,000
 Assessed valuation 1915. 1,193,908
 Real value (est.). 2,000,000
 Total tax (per \$1,000) '15. \$36.10
 INT. payable at City Treasurer's office

POCATELLO.
 This city is in Bannock County.
Sewer Bonds (Subject to call).
 \$164,000
 Redemption bonds. \$49,650
Funding Bonds.
 5s '15 J-J \$24,975c. July 1 1925
 5s '15 J-J \$409,000c. Nov 1 1935
 (Subject to call after Nov 1 1925)
 TOT. BD. D.T. Sept 1916. \$938,634
 Water bonds (included). 400,000
 Assess. bonds (add'l). 276,319
 Sinking fund. 52,000
 Assessed valuation 1916. 7,642,000
 Real value (est.). 9,500,000
 Pop'n 1910, 9,110; '16 (est.), 14,000

POCATELLO IND. S. D. NO. 1.
 All bonds tax-exempt.
Building (Red. aft. 10 yrs. fr. issue).
 4 1/2s '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 35,000c. May 1 1934
 5s '15 M-N 70,000c. May 1 1935
 5s '16 J-J 15,000c. July 1 1936
 (Subject to call beg. July 1 1926)
BOND, DEBT Sept 23 '16. \$247,000
 Sinking fund. 33,894
 Assess. val. '15 (abt. act.). 8,561,515
 Tax rate (per \$1,000) '16. \$9.50
 Population in 1915 (est.). 15,000
 INT. in N. Y. City at First Nat. Bank, Kountze Bros., Chase Nat. Bank and A. B. Leach & Co.

POWER COUNTY.
 American Falls is the county seat.
Funding Bonds.
 6s '15 J-J \$90,000. 1925-1934
BOND, DEBT Sept 29 '16. \$390,000
 Floating debt. 5,227
 Assess. val. '16 (abt. act.). 8,900,000
 State & Co. tax (per \$1,000) '16. \$11.00
 INT. at Nat. Bk. of Comm., N. Y.

PRESTON.
 This city is in Franklin County.
Funding Bonds.
 5s '14. \$10,000. May 1 1924
 5s '14. \$10,000. July 1 1924
Water Bds. (Red. aft. Jan. 1 1922).
 5s '12 J-J \$75,000c. Jan 1 1932
 GEN. BD. D.T. Sept 26 '16. \$95,000
 Impt. district debt (add'l). 18,480
 Assessed valuation. 1,943,431
 Pop'n 1910, 2,110; '16 (est.), 3,100

PROGRESSIVE IRRIG. DIST.
 A district in Bonnevill County.
Canal-Purchase Bds. (Tax-free).
 6s '09 J-J \$350,000c. July 1 '20-'29
TOTAL DEBT Sept 22 '16. \$350,000
 Assess. val. '16 (3/4 act.). 3,250,000
 Tax rate (per \$1,000) '16. \$11.00
 Population in 1916 (est.). 6,700
 INT. payable at N. Y. agency of Bank of Montreal.

ST. ANTHONY IND. SCH. DIST.
 This district is in Fremont County.
 5s '12 J-D \$50,000c. 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. MARIES.
 This city is in Benewah County.
 Incorporated in 1902.
Water-Works Bonds.
 5 1/2s '15 J-J \$37,000c. Sept 15 1935
 (Subject to call begin. Sept. 15 1925.)
 6s '09 J-J \$17,000
Street Bonds.
 6s '14 J-J \$40,000. Oct. 1 1934
TOTAL DEBT Sept 23 '16. \$64,000
 Assessed valuation 1915. \$86,981

ST. MARIE'S SCHOOL DIST.
 5s & 5 1/2s J-J \$80,000c. 1935
 (Subject to call.)
BOND, DEBT Mar 27 '16. \$80,000
 Sinking fund. 9,500
 Assess. val. '15 (abt. act.). 2,738,000
 School tax rate (per \$1,000) '15. \$13.00
 INT. at Boise, Ida., or at Nat. Bank of Commerce, N. Y.

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 Bond.
 6s '12 J-J \$5,000c. Jan 1 1932
 (Subject to call after Jan 1 1922)
BOND, DEBT Mar 27 '16. \$65,000
 Floating debt. 2,471
 Assess. val. '15 (abt. act.). 896,865
 Total tax (per \$1,000) '15. \$31.50
 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.
Funding Bds. (Red. aft. in 1922).
 5 1/2s J-J \$40,000. Jan 1 1932
City-Highway Bds. (Red. aft. in 1919).
 6s '09 J-J \$10,000c. July 1929
z Sewer Bonds.
 6s '09 J-J \$40,000. July 1929
 (Subject to call in 1919)
z Street Bonds. (Red. beg. in 1919)
 6s '09 J-J \$10,000c. July 1929
 GEN. BD. D.T. Sept 22 '16. \$104,000
 Special Impt. debt (add'l). 69,023
 Warrant debt. 60,000

Sinking fund. 22,000
 Assess. val. (40% act.). 1,208,000
 z INT. at First Nat. Bank, N. Y.; on others at Kountze Bros., N. Y.

SANDPOINT SCH. DIST. NO. 1.
 All bonds are tax-exempt.
 5s '06 s-an \$30,000c. July 1926
 (Subject to call July 1916.)
 5s '07 s-an \$10,000c. July 1927
 (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 Mar 31 '16. \$75,000
 Floating debt. 10,000
 Sinking fund. 10,000
 Assess. val. '15 (abt. act.). 2,590,000
 School tax (per \$1,000) '15. \$11.35
 INT. is partly payable at the Rudolph Kleyboite Co., Inc., Chicago.

SHOSHONE HIGHWAY DIST.
 A district in Lincoln County.
Road Bonds (Red. beg. Jan. 1 '22).
 6s '12 J-J \$80,000c. Jan 1 1932
TOTAL DEBT Mar 22 '16. \$80,000
 Assessed valuation 1915. 2,500,000
 Tax rate (per \$1,000) '15. \$4.00
 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 \$35,600c. Sept 1 1929
 5s '12 J-J 16,000c. July 1 1932
 (Subject to call after July 1 1922)
BOND, DEBT Oct 2 '16. \$51,600
 Assessed valuation 1916. 2,000,000
 School tax rate (per \$1,000) '16. \$10.00
 INT. at County Treasurers' office.

SNAKE RIVER VALLEY IRR. D.
 A district in Blingham County.
 5s '07 J-J \$275,000c. July 1 '18-'27
BOND, DEBT Sept 21 '16. \$275,000
 Cash on hand Jan 4 '16. 2,159
 INT. at Shelley Bkg. Co., Shelley.

SUNNYSIDE IRRIG. DIST.
 Bonds are tax-exempt. Organization of district upheld by State Supreme Court, V. 94, p. 149.
Irrigation Bonds.
 6s '10 J-J \$415,000c. Jan 1 '21-'30
 6s '09 J-J 150,000c. July 1 '23-'32
BOND, DEBT Oct 2 1915. \$565,000
 INT. at First Nat. Bank, Weiser, and Nat. City Bank, N. Y. City.

TWIN FALLS.
 This city is in Twin Falls County.
 Incorp. as a city of the second class April 1 1907. Pop'n '10, 6,258.
Sewer (Red. aft. 10 yrs. fr. 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
 5 1/2s '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
 5 1/2s '11 J-J 40,000c. Jan 1 1931
Funding (Red. beg. in 1922).
 5 1/2s '12. \$15,000. 1932
Water Works Purch. Bonds.
 5s '16 J-J \$80,000c. Apr 1 1936
 (Subject to call beg. Apr 1 1926)
BOND, DEBT Mar 1916. \$245,000
 Floating debt. 1,159
 Sinking fund. 3,500
 Assess. val. 1915. 3,631,175
 Real value (est.). 8,750,000
 Total tax rate (per \$1,000) '15. \$40.00
 INT. at the City Treasurer's office or in N. Y. City at First Nat. Bank.

TWIN FALLS SCH. DIST. NO. 1.
 5s '05. \$30,000. Aug 25 1925
 5s '08. 60,000. May 1 1928
 5s '10. 45,000. Jan 1 1930
 5s '11. 62,000. Apr 1 1931
 5s '12 F-A 70,000c. Feb 1 1932
 (Subject to call Feb 1 1922.)
 5s. \$40,000c. Mar 1 1936
BOND, DEBT Sept 26 '16. \$301,000
 Floating debt. 35,000
 Sinking fund. 40,000
 Ass'd val. 1916 (3-5 act.). 6,065,563
 School tax rate (per \$1,000) '16. \$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.
 5 1/2s '13 J-J \$50,000c. 1923-1934
Bridge Bonds.
 5 1/2s '13 J-J \$50,000c.
 (Payable 1-10th yearly after 10th yr.)
BOND, DEBT Oct 9 '16. \$250,000
 Floating debt. 25,500
 Assess. val. '16 (abt. act.). 19,607,564
 State & Co. tax (per \$1,000) '16. \$11.25
 Population in 1910. 13,543
 INT. at Nat. City Bank, N. Y.

WEISER.
 This city is in Washington County.
 Inc. in 1887. Pop'n '10, 2,600.
Water (Red. aft. 10 yrs. from issue).
 5s '03 J-J \$33,500c. 1923
 5 1/2s '08 J-J 15,500c. 1923
 5 1/2s '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
 5 1/2s '12 J-J 15,000c. 1932
Elec.-Lt. (Red. aft. 10 yrs. from iss.).
 5s '03 J-J \$3,500c. 1923
 5 1/2s '08 J-J 1,000c. 1928
Funding (Red. beg. in 1918).
 5 1/2s '08 J-J \$12,300c. 1928
Pay. & Grad. (Red. beg. in 1922).
 5 1/2s '12 J-J \$20,500c. 1932
BOND, DEBT Mar 22 '16. \$185,000
 Assess. val. '15 (est.). 1,736,692
 City tax rate (per \$1,000) '15. \$9.00
 INT. at Chemical Nat. Bk., N. Y.

ADDITIONAL STATEMENTS.

Location	Bonded debt.	Floating debt.	Assessed valuation.	Tax per Pop'n.	1910.	1916.
Blaine County School District	\$30,000		\$675,492			
Boundary County	63,000	None	\$6,394,741	\$18.00		
Buhl (V.), Twin Falls Co.	54,000		\$617,586		639	
Cassia County	30,000	36,000	\$7,244,000	\$14.00	7,197	
Custer County	60,000		\$3,349,106			
District Highway District, Lincoln Co.	50,000	None	\$1,300,000			
Driggs, Fremont County	30,000		\$205,000		663	
Emmett School District	72,000		\$1,300,000	\$11.00		
Fremont County	79,900	16,102	\$11,882,363	\$12.40	24,008	
Gem County	55,000	None	\$3,366,739			
Hillsdale Highway Dist.	36,000		\$1,175,855			
Idaho Falls (C), Bonneville Co	173,500	10,000			4,827	
Jerome Ind. Sch. Dist. No. 33	55,000	None	2,100,000			
Kellogg (C), Shoshone Co.	27,000	None			1,273	
Lemhi County	48,000	894	\$5,146,613	\$16.00	4,786	
Meridian (V.)	30,000	3,900	\$519,000	\$33.80	619	
Meridian School District	48,000	1,200	\$1,223,000	\$7.00		
Minidoka County	58,000		\$1,739,000	\$9.50		
Mountain Home (V.), Elmore Co.	35,000	None	\$1,133,000	\$9.00	1,411	
Nez Perce Sch. Dist. No. 1	51,000		\$813,000	\$16.00		
Payette Independent Sch. Dist.	50,000	None	\$2,200,000	\$13.50		
Plummer Highway District	45,000	None	\$1,500,000	\$7.50		
Plummer School District	32,000	1,498	\$1,013,033	\$11.00		
Ribby School District	50,000	1,000		\$12.00		
Rexburg (C), Madison Co.	65,000		\$847,616			
Rupert (V.), Minidoka County	28,500		\$480,000		297	
St. Anthony (C), Fremont Co.	50,000	None	\$1,300,000	\$15.00	1,238	
Salmon Independ. S. D. No. 1	49,000	12,314	\$1,308,897	\$10.00		
Sugar Ind. Sch. Dist. No. 4	34,000	None	\$1,356,460	\$10.00		
Wahoo-Tammany Highway D.	50,000		\$1,147,986			
Wallace Ind. Sch. D. No. 8	55,000	None	\$2,900,000	\$11.00		
Wardner-Kellogg Ind. S. D.						
No. 6	30,000	None	\$4,211,000	\$11.00		

(C) City. (V) Village. † 1913 figures. § 1914 figures. a 1915 figures. h 1916 figures.

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 Stoker
 Auditor (term expires Jan. 1917) H. E. 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:

Name and Purpose—	Interest—	Principal—	
		% Payable	When Due, Outstanding.
Insurrection, Leadville.	1897 4	M-S	Jan. 1 1922 \$139,000
Insurrection bonds.	1909 3	semi-ann	July 1 1929 932,000
do do	1914 4	semi-ann	July 1 1944 690,500
Funding bonds.	1910 3		Dec. 1 1960 1,997,500
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:			
	Sept. 10 '16.	Dec. 1 '15.	Dec. 1 '14.
Outstanding warrants.	\$261,608	\$910,453	\$1,303,027
Certificates of indebtedness.	None	None	151,459
Casual deficiency bonds.	None	None	None
Funding bonds.	1,997,500	1,997,500	2,929,000
Insurrection bonds.	1,761,500	1,776,500	188,000
Other indebtedness.	*10,000	*40,000	*50,000
Total.	\$4,030,608	\$4,724,453	\$4,621,486
Net assets.	1,020,556	1,053,673	1,314,374
Net debt.	\$3,009,052	\$3,670,780	\$3,307,112

*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:

Year	Total Assessed Valuation.	State Tax (per \$1,000)	Total Assessed Valuation.	State Tax (per \$1,000)	
1916	\$1,249,199,210.00	\$2.07	1908	\$356,244,547.35	\$1.00
1915	\$1,249,199,210.00	2.10	1904	\$42,170,703.00	4.00
1914	\$1,311,210,345.00	1.39	1901	\$465,874,238.00	4.10
1913	\$1,306,690,407.00	1.30	1900	\$216,776,356.00	4.10
1912	\$2,722,713.00	4.18	1890	\$220,544,064.62	4.00
1910	\$14,885,770.00	4.00	1880	\$3,698,746.29	6.00
1908	\$75,284,970.00	4.00	1877	\$3,453,946.26	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 time excised three-fourths of the increase in assessed valuation since 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 April 3 1916 upheld the increase in assessed valuations ordered by the Colorado Tax Commission and State Board of Equalization. See item under "Denver" in "Chronicle" of April 15 1916, page 1461; also 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 valua-

tion in this section mentioned shall be that of the assessment last preceding the creation of said debt. Provided, That, in addition to the amount of debt that may be incurred as above, the State may contract a debt by loan for the purpose of paying the principal and accrued interest of all the outstanding warrants issued by this State during and for the years 1887, 1888, 1889, 1892, 1893, 1894 and 1897, said debt to be evidenced by registered coupon interest-bearing funding bonds to an amount not exceeding \$2,115,000, or so much thereof as may be necessary to pay said warrants and interest thereon. For remainder of this section, as amended, see V. 89, p. 1363.

Counties are prohibited from contracting debt by loan in any form, except for public buildings, roads and bridges, and such indebtedness is not to exceed in any one year \$1.50 on each \$1,000 in counties where the assessed valuation exceeds \$5,000,000, and \$3 on each \$1,000 in counties where the assessed valuation of which is less than \$5,000,000; the aggregate indebtedness of any county for all purposes (exclusive of debts contracted before the adoption of the constitution) may not exceed twice the amount of the above limit, unless the question incurring such indebtedness shall be submitted to the qualified tax-paying electors; but the bonds, if any be issued therefor, shall not run less than ten years, and the aggregate amount of debt so contracted shall not at any time exceed twice the rate upon the valuation last herein mentioned. Originally counties with a valuation of less than \$1,000,000 were not entitled to this privilege. The constitution also provides that, with the approval of the tax-paying electors, counties might issue bonds in liquidation of certain indebtedness existing prior to Dec. 31 1886.

School districts cannot incur debt without first submitting the proposition to the tax-payers; otherwise there is no limit given in the State constitution in their case. In April 1909 an Act was approved providing that the bonded indebtedness of any school district of the first or second class shall never in the aggregate exceed 5% of any school district of the third class 3 1/2% of the assessed value of the property in such district for the year next preceding the date of said bonds.

Districts containing a school population of 1,000 or more are of the first class, districts of less than 1,000 and more than 350 are second class, and districts having a population of 350 or less are of the third class.

In the contracting of debts by cities and towns, provision must be made for a tax of not exceeding 12 mills on each dollar of valuation in order to pay annual interest and extinguish debt within 15 years and in not less than 10 years. No debt can be created until 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 OF TRUST FUNDS 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."

COLORADO IRRIGATION DISTRICTS.—Bondholders' protective committee waives interest upon irrigation district bonds held by it. See Denver Reservoir Irrigation Co. item on page 925 of the "Chronicle" for Sept. 18 1915.

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	1880	412,198	1870	39,864
1900	639,700	1890	194,327	1860	34,277

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

NOTE.—For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

ALAMOSA.
This city is in Alamosa County. Inc. Aug. 20 1878. Pop'n '10, 3,013.
*Water (Red. beg. in 1921).
6s '11 A-O \$90,000.....1926
Funding Bonds.
5s M-S \$6,000.....Jan 1932
GEN. BD. DT. Sept 22 '16.....\$96,000
Assessment debt (add'l).....25,000
Sinking fund.....1,600
Assess. val. '15 (abt. act.).....1,443,344
Total tax (per \$1,000) '16.....\$31.00
*INT. at Hanover Nat. Bank, N. Y.; on others at Kountze Bros., N. Y.

ALAMOSA COUNTY.
Alamosa is the county seat.
Funding Bonds.
5s '16 A-O \$30,700.....Apr 1 1936
(Subj. to call beginning Apr 1 1926).
Refunding Bonds.
5s '16 A-O \$31,500.....Apr 1 1936
(Subj. to call beginning Apr 1 1926).
TOTAL DEBT.....(?)

AURORA.
Court holds that town must pay old water bonds. See V. 97, p. 1658.

BADGER IRRIG. DIST.
This district (P. O. Fort Morgan) is in Morgan County. For suit alleging that character of district has been misrepresented, see V. 93, p. 682.
Municipal Bonds.
6s '09 J-D \$227,000.....June 1 20-'29
(For maturity see V. 89, p. 869).

BENT AND PROWERS IRR. DIS.
District is being disorganized.
Irrigation Bonds.
6s g '11 J-D \$4,000,000 June 1 '22-'31

BLUO IRRIGATION DIST.
This district is in Morgan County.
8s '05 J-D \$675,000.....Nov 1 17-'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.
Water Bonds (Tax-Exempt).
4 1/2s '05 J-J \$75,000.....July 1 1920
4 1/2s A-O 65,000.....Apr 1 1919
4 1/2s '06 M-N 100,000.....May 1 1921
4 1/2s '08 J-J 100,000.....July 2 1921
4 1/2s '08 J-J 30,000.....July 1 1923
5s '10 A-O 100,000.....Oct 1 1923
5s '11 M-S 125,000.....Sept 1 1928
Fire Station (Red. beg. in 1914).
5s g '08 J-J \$10,500.....July 1 1923
GEN. DEBT Sept 1916.....\$805,500
Water debt (included).....595,000
Assessment debt.....42,700
Floating debt.....4,000
Assess. val. '15 (abt. act.).....9,809,407
City tax rate (per \$1,000) '15.....\$7.50
Population in 1910.....9,539

INTEREST ON 4 1/2s bonds due 1919 at Hanover National Bank, N. Y., and on 4 1/2s due 1920 at City Treas. office or Harris Trust & Sav. Bank, Chicago; and on 4 1/2s due 1921 and 1923 at Chemical National Bank, N. Y., or at Boulder.

BOULDER SCH. DIST. NO. 3.
4s '03 J-J \$14,000.....June 1 1918
(Subject to call June 1 1908).
4s '05 J-D \$30,000.....June 1 1920
(Subject to call June 1 1910).
4s '06 J-D \$25,000.....June 1 1921
(Subject to call June 1 1911).
4 1/2s '16.....\$36,000.....1946
(Subject to call beginning 1931).
BOND. DEBT June 30 '16 \$105,000
Assess. val. '15 (abt. act.) 10,891,872
Tax rate (per \$1,000) '16.....\$7.75
Population in 1915 (est.).....12,000
INT. at County Treasurer's office.

CANON CITY.
This city is the county seat of Fremont Co. Incorp. April 2 1872.
Refunding Bonds (Tax-exempt).
4 1/2s A-O \$40,000.....1923
(Subject to call in 1913).
Ref. Water Bonds (Tax-exempt).
5s '11 M-N \$80,000.....May 1 1931
(Subject to call after May 1 1921).
Water-Works Bds. (Tax-exempt).
5s A-O \$325,000.....1923
(Subject to call beg. in 1915).
5s A-O \$100,000.....1923
5s '10 A-O 25,000.....1925
GEN. BOND. DEBT Sept 25 '16.....\$450,000
Sidewalk & Imp't dt. (add'l).....109,050
Sinking fund (water).....13,000
Assess. val. '16 (abt. act.) 3,876,725
Total tax (per \$1,000) 1915.....\$28.20
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).
6s '02 J-J \$4,000.....July 21 1917
High-School Bonds.
4 1/2s '02 M-S \$11,000.....1922
Building Bonds.
5s '11 M-N \$12,000.....1930
BOND. DEBT Oct 11 '16.....\$27,000
Floating debt.....26,555
Assess. val. '16 (abt. act.) 4,685,208
School tax rate (per \$1,000) 16.11.50
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.

CASTLE ROCK.
This town is in Douglas County.
Water-Works Bonds.
5 1/2s '16 M-N \$45,000.....May 1 1931
(Subj. to call beginning May 1 1926).
TOTAL DEBT.....(?)

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 of German Am. Trust Co. of Denver.
Water Bonds.
6s J-D \$28,000.....June 1 '22-'31

CHAFFEE COUNTY.
County seat is Buena Vista. Bonds are tax-exempt. Pop'n 1910, 7,622.
Refund. Bds. (Red. beg. in 1913).
5s '03 M-S \$221,000.....Mar 2 1923
Judgment Bds. (Red. beg. in '09).
5s J-D \$10,000.....Dec 1 1919
BOND. DEBT Oct 1916.....\$240,000
Sinking fund......290
11,348,865
State Co. tax (per \$1,000) '14.....\$8.50
*INT. at Hanover Nat. Bk., N. Y., County Treas. office, and at E. H. Rollins & Sons, N. Y. City.

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.
4s '16 J-J \$10,000.....July 1 1946
(Subj. to call beginning July 1 1936).
Water-Works Bonds.
4s '08 A-O \$390,000.....Apr 2 1921
4s '09 J-J \$25,000.....Jan 1 1924
4s '11 J-D 175,000.....June 1 1926
Refunding Water Bonds.
4s '09 M-S \$85,000.....Mar 1 1929
4s g '00 J-J \$80,000.....Jan 2 1930
4s '01 F-A \$125,000.....Feb 1923
4s '01 F-A \$65,000.....Feb 1 1925
4s g '05 A-O \$100,000.....Oct 2 1925
4s g '06 A-O \$170,000.....Apr 2 1926
4s '13 A-O \$100,000.....Oct 1 1928
4s '14 F-A \$119,000.....Feb 16 1934
4s '16 M-S 150,000.....Mar 1 1941
(Subject to call beg. Mar. 1 1936).
Refunding City-Hall Bonds.
4s '13 A-O \$110,000.....Oct 1 1928
Refunding Sewer Bonds.
4s '04 M-S \$312,000.....Sept 1 1924
4s '05 A-O \$35,000.....Oct 2 1925
Sewer Bonds.
4s M-S \$22,000.....May 1 1926
Bridge and Viaduct Bonds.
4s '04 M-S \$321,000.....Sept 1 1924
GEN. BD. DT. Sept 21 '16 \$200,000
Water bonds (add'l).....1,325,000
Special assess. bonds (add'l).....58,037
Other indebtedness.....25,000
TOT. DEBT Sept 21 '16.....1,611,037
Assess. val. '15 (abt. act.) 3,369,923
City tax (per \$1,000) 1915.....\$6.70
Total tax rate (per \$1,000) '15.....\$19.25
Pop'n '10, 29,078; '16 (est.) 33,000.
*Red. after 15 yrs. from issue.
*Red. after 10 yrs. from issue.
CITY PROPERTY.—The total amount of assets of the city on Jan. 1 1916 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 \$8,000.....Feb 1 1920
4 1/2s '06 A-O \$20,000.....Oct 11 1921
(Subject to call after Oct 1 1911).
5s '08 J-J \$172,000.....Jan 1 1930
5s '10 J-J \$250,000.....July 1 1930
BOND. DEBT Sept 21 '16 \$458,000
Assess. val. '15 (abt. act.) 4,377,110
School tax (per \$1,000) 1915.....\$5.20
*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 \$9,500.....Nov 1 1929
(Subject to call aft. Nov 1 1914).
5 1/2s g J-J \$10,000.....July 1 1932
(Subject to call aft. July 1 1922).
Refund. (Red. beg. aft. Oct. 1 '24).
5s '14.....\$83,000.....Oct 1 1934
Water Bonds.
5s g A-O \$60,000.....Oct 1 1924
(Subject to call aft. Oct 1 1919).
5 1/2s g A-O \$15,000.....Oct 1 1926
(Subject to call aft. Oct 1 1921).
6s (A-O) \$75,000.....Apr 1 1929
(Subject to call after Apr 1 1924).
Funding Bonds.
5s g M-N \$30,000.....May 1 1926
(Subject to call after May 1 1921).
BOND. DEBT Sept 25 '16 \$282,500
Sinking fund.....264
Assess. val. 1916.....2,054,715
Tax rate (per \$1,000) '16.....\$8.00
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. 48, Laws of 1901), adopted Nov. 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 May 10 1910 an amendment to the city charter was adopted, done away with the commission government and substituting the mayorality form of government. V. 102, p. 1913.
Water-Works.—For facts concerning proposed municipal water plant, see "Chronicle" of Sept. 23 1916, page 1143, also "State & City" Supp. of May 29 1915, page 147.

The \$3,000,000 Moffat Tunnel bonds voted Feb. 17 1914 were declared void by the State Supreme Court on July 8 1914. V. 90, p. 137. Supreme Court on Apr. 3 1916 upheld increase in assessed valuation. See "Chronicle" of Apr. 15 1916, page 1461.

Voting-Machine Certificates.
5s '08 F-A \$22,500.....
Auditorium Bonds.
4s g '06 J-J \$133,000.....1921
Funding Bonds.
5s g '04 A-O \$478,000.....Oct 1 1919
Refunding Bonds.
5s g '04 A-O \$633,000.....Oct 1 1919
Viaduct Bonds.
5s '13 F-A \$260,000.....Apr 15 1928
GEN. BD. DT. Sept 21 '16 \$1,529,500
Part'ial local imp. bds. (add'l) 6,083,900
Sinking fund (general bonds) 911,537
Tot. assess. val. '16.....300,430,700
Total tax rate (per \$1,000) '15 \$16.20
Pop. '10 213,318; 1915 (est.) 253,000
*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.—In March 1916 the net worth of city and county property, including real estate, parks, sewers, paving, curbing, &c., was \$32,184,404.

DENVER—GEELEY VALLEY IRRIGATION DISTRICT.
A district in Adams and Weld counties. Interest coupons in default. See item "Denver Reservoir Irr. Co." in "Chronicle" for Sept. 18 1915, page 925.
6s '09 J-D \$2,000,000 Apr 5 '20-'29
(For maturity see V. 88, p. 958)

DENVER—ST. VEAIN MUNICI PAL IRRIGATION DISTRICT.
Int. coupons in default. See item "Denver Reservoir Irr. Co." in "Chronicle" for Sept. 18 1915, p. 925.
6s '09 J-D \$1,250,000.....1920-1929

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, 4,688.
Ref. Water Bds.
5s '04 J-D \$105,000.....Dec 1924
(Redeemable beginning 1914).
5s '15.....149,100
(Redeemable beginning 1919).
Ref. Bonds (Red. beg. in 1910).
4 1/2s '08 J-D \$36,000.....June 1 1926
GEN. BD. DT. June 12 '16 \$290,100
Water debt (incl.).....269,100
Assessment debt (add'l).....33,250
Assess. val. '16 (abt. act.) 4,288,938
Total tax (per \$1,000) '16.....\$23.30
*INT. at Kountze Bros., New York.

FLORENCE.
This city is in Fremont County. Inc. Ref. 7 1887. Pop'n 1910, 2,712.
Ref. Water (Red. beg. in 1910).
5s '09 J-J \$85,000.....Jan 2 1929
GEN. BD. DT. Sept 22 '16.....\$85,000
Sidewalk bonds (additional) 34,500
General warrant.....43,691
Assess. val. '16 (actual).....1,389,120
*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.
District declared illegal.
6s '10 J-D \$1,000,000.....Aug 1 '21-'30

FORT COLLINS.
This city is in Larimer County. Inc. Feb. 2 1883. Commission government adopted Mar. 18 1913. V. 96, p. 963. Pop'n 1915, 10,152.
Park Bonds.
5s '05 A-O \$1,000.....Apr 1 1923
(Subject to call after April 1 1918).
5s '13 J-D \$10,000.....Dec 1 1928
(Subject to call Dec 1 1923).
Water Bonds.
4 1/2s '09 A-O \$75,000.....Oct 15 1924
(Subject to call Oct 15 1919)
* Refunding Water Bonds.
4 1/2s '16 M-S \$160,000.....Mar 1 '21-'40
Ref. Water Bonds.
4s '05 M-N \$35,000.....May 4 1925
BOND. DEBT Mar 1916.....\$310,000
Water bonds (included).....\$287,000
Sinking fund.....26,100
Assess. val. 1914.....6,754,940
Total tax (per \$1,000) 1914.....\$7.50
*INT. on bonds marked (2) at Kountze Bros., N. Y.; (3) 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. City established charter government in Sept. 1914.
Water-Works (Red. aft. 10 yrs. fr. iss.).
5 1/2s '08 M-S \$33,500.....Sept 1 1923
Elec.-I. Bds. (Red. beg. in 1916).
5s '06 J-J \$1,500.....July 1 1921
GEN. BOND. DEBT Sept 21 '16.....\$65,000
Assessment debt (add'l).....4,730
Sinking fund.....3,000
Assess. val. 1915 (abt. act.) 32,029,523
City tax rate (per \$1,000) '15.....\$7.50
Tax rate (per \$1,000) '15.....\$25.30
Pop'n 1910, 2,800; '16 (est.) 4,000
*INT. at First Nat. Bk., Denver, or at City Treas. office.

FORT MORGAN SCH. D. NO. 3.
5s '05 A-O \$15,000. Apr 1 1928
(Subject to call after April 1 1918)
5s '09 M-N \$15,000. May 1 1949
(Subject to call May 1 1929)
5s '15 J-D \$30,000. June 1 1945
(Subject to call beg. June 1 1930)
5s '16 J-J \$15,000. July 1 1946
(Subject to call beg. July 1 1931)
Ref. (Red. aft. 10 yrs. fr. issue)
5s '14 J-J \$40,000. Jan 1 1934
BOND. DEBT Oct 1916. \$115,000
Floating debt. 30,000
Assess. val. '16 (abt. act.) 7,509,524
INT. on bonds of 1908 at Nat. Bk. of Commerce, New York; on bonds of 1909 and 1915 at Kountze Bros., N. Y.; bonds of 1914 at E. H. Rollins & Sons, New York, Boston, Chicago, Denver & San Francisco, and bonds of 1916 at County Treas. office in Fort Morgan or at Kountze Bros., New York.

FORT MORGAN IRRIG. DIST.
6s '04-07A-O \$157,500.
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 \$1,000. Mar 1 1921
6s '07 A-O 25,000. Oct 1 1922
6s '09 M-S 20,000. Sept 1 1924
Refunding Bonds.
6s '16 M-S \$34,000. 1921-1941
GEN. BD. DT. Sept 26 '16. \$130,000
Sewer Dist. bonds (add'l) 28,300
Floating debt. 2,500
Assessed valuation 1915. 613,613
Tax rate (per \$1,000) '15. \$17.00
INT. payable at Town Treas. office and at Kountze Bros., N. Y.

GARFIELD COUNTY.
County seat is Glenwood Springs.
Ref. Bds. (Red. aft. 10 yrs. fr. issue)
5s '13 s-a \$165,300. 1933
Funding (Red. aft. 10 yrs. fr. iss.)
6s '14 A-O \$52,000. Oct 1 1934
BOND. DEBT May 1 '16. \$218,300
Assess. val. '15 (abt. act.) 18,279,550
State & Co. tax (per \$1,000) '15. \$9.80
Population in 1910. 10,134
INT. at Chemical Nat. Bk., N. Y.

GLENWOOD SPRINGS.
This city is in Garfield County.
Water (Red. aft. 10 yrs. from iss.)
5s '14 J-J \$110,000. July 1 1929
BOND. DEBT May 2 '16. \$170,500
Water debt (included) 140,000
Assess. val. '15. 2,313,216
Population in 1910. 3,019

GOLDEN.
This city is in Jefferson Co. Inc. in 1871. Pop'n 1910, 2,477.
Water-Works Bonds.
5s M-S \$100,000. Mar 1 1918
5s A-O 29,000. Apr 1 1929
6s 2,000. 1931
BOND. DEBT Sept 1916. \$153,000
Warrants outstanding. 7,000
Assessed valuation 1916. 1,500,000
INT. at Kountze Bros., N. Y., and at Woods-Ruby Nat. Bk., Golden.

GRAND JUNCTION.
This district is the county seat of Mesa County. Incorpor. Aug. 30 1882. Commission government has been adopted. Population 1910, 7,754.
Water Bonds.
6s A-O \$50,000. Apr 1 1923
6s '11 J-J 450,000. July 1 1924
(Subject to call beg. July 1 1921).
6s \$312,000.
Ref. Water (Red. beg. in 1919).
5s '09 J-J \$65,000. 1923
Funding Bonds.
5s '16 J-J \$18,000. \$2,000 y'r
GEN. BD. DT. Sept 1916. \$597,000
Assessment debt (add'l) 16,850
Sinking fund (general) 3,000
Assess. val. '15 (act.) 6,823,693
City tax rate (per \$1,000) '16. \$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.
6s '09 J-J \$12,000. 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 Sept 22 '16. \$110,500
Sinking fund. 1,208
Total assessed val. 1915. 8,259,859
Tax rate (per \$1,000) 1915. \$23.74
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. It has been proposed to dissolve this district.
Irrigation Bonds.
6s '10 J-D \$380,000. 1921-1930
BOND. DEBT Sept 21 '16. \$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. Incorpor. as a town May 29 1871 and as a city of the second class Mar. 1 1886. All bonds are tax-exempt.
Refunding Water Bonds.
4 1/2s '09 M-S \$40,000. 1929
4 1/2s '16 s-a \$205,000. 1917-1941

City-Hall Bds. (Red. beg. in). 1917
5s '07 M-S \$17,000. July 1 1922
GEN. BD. DT. Sept 22 '16. \$17,000
Water debt (additional) 335,000
Ass'd val. '15 (abt. act.) 7,572,250
City tax rate (per \$1,000) '15. \$6.00
Population in 1910 (Census) 3,479
INT. on refdg. bonds at N. Y. Tr. Co., N. Y.; water-works bond at Hanover Nat. Bk., N. Y.; city-hall bonds at Greeley Nat. Bank, Greeley.

GREELEY SCH. DIST. NO. 6.
4 1/2s \$18,000. 1917
(Subject to call.)
4 1/2s \$14,000. 1921
(Subject to call.)
5s '10 A-O \$62,000. 1931
(Subject to call.)
5s '12 M-S \$41,500. Mar 1 1942
(Subject to call March 1 1927).
BOND. DEBT May 2 '16. \$135,500
Assess. val. '16 (abt. act.) 9,515,520
INT. at Kountze Bros., N. Y.

GREELEY-POUDEE IRR. DIS.
A district in Weld County. The bonds below were confirmed by the District Court of Weld County on July 23 1910. V.91, p.540; V.94, p.427.
Irrigation Bonds.
6s '09 J-D \$55,100,000. Dec 1 '20-'29
(For maturity see V. 91, p. 540.)
BOND. DEBT Mar 1911. \$5,100,000
Assessed valuation 1909. 8,000,000
INT. at County Treasurer's office.

GUNNISON.
This town is in Gunnison County. Inc. Feb. 28 1880. Pop'n '10, 1,026.
Water (Red. aft. Dec. 1 1915).
5s '13 \$33,125. Dec 1 1921
Refunding (Red. beg. in 1918).
5s \$27,800. 1923
BOND. DEBT June 9 '15. \$60,925
Warrants outstanding. 12,000
Cash on hand. 3,767
Assess. val. '14 (abt. act.) 1,102,409
Total tax rate (per \$1,000) '14 \$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).
4 1/2s A-O \$296,900. 1919
(Subject to call 1909).
BOND. DEBT Jan 1 '16. \$296,900
Sinking fund. 4,570
Assess. val. '15 (abt. act.) 1,144,955
State & Co. tax (per \$1,000) '15. \$12.10
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 Nov 1915. \$3,615,000

HIGHLANDS.—See Denver.
HINSDEL COUNTY.
County seat is Lake City. See "State and City Section" for Nov. 29 1909 for remarks concerning waiving of interest on old bonds. \$144,700 of the old issues have been refunded. Population 1910, 646.
Refunding (Red. beg. in 1910).
4s A-O \$107,700. 1920
4s J-J 37,000. 1922
BOND. DEBT Sept 23 '16. \$144,700
Floating debt. 26,500
Assess. val. 1915. 889,165
State & Co. tax (per \$1,000) '15. \$18.60
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 \$650,000. Dec 1 '20-'29
BOND. DEBT Nov 27 '15. \$650,000
INT. at County Treas. office or at Chase Nat. Bank, N. Y. City.

JULESBURG.
This town is in Sedgewick County.
Water Works Bonds.
5 1/2s M-S \$31,000. 1922
(Subject to call after 1917).
6s M-S \$18,000. 1923
6s F-A 15,000. 1920
6s M-S 8,000. 1921
GEN. BD. DT. Sept 1918. \$72,000
Sewer bonded debt (add'l) 176,000
Sinking fund. \$16,000
Assess. val. '15 (full val.) 12,000
Tax rate (per \$1,000) 1915. \$15.00
Population in 1910. 962

JULESBURG IRRIGATION DIST.
A district in Sedgewick County.
6s '04 A-O \$360,000. Oct 1 '17-'24
6s '10 J-D 150,000. 1921-1930
BOND. DEBT Oct 1915. \$504,500
Sinking fund. 27,500
Assess. val. '15 (1/2 act.) 805,958
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.

LA JUNTA.
This city is in Otero County.
Refunding Bonds.
5s '15 \$34,000. 1935
(Redeemable begin. in 1920).
TOTAL DEBT Oct 30 '16. \$120,000
Assessed valuation. 3,547,415
Pop'n 1910, 4,154; 1916 (est.) 6,000

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 1900) and since then interest has been regularly paid. Pop'n 1910, 10,600.

County (Red. beg. Nov. 15 1911).
4s A-O \$263,000. Nov 15 1921
BOND. DEBT Sept 22 '16. \$263,000
Assess. val. '15 (abt. act.) 1,131,077
State & Co. tax (per \$1,000) '15. \$22.00
INT. at Kountze Bros., N. Y.

LAMAR.
This town is in Prowers County. Inc. in 1836. Pop'n 1910, 2,977.
Sewer bonds 6s. 50,000
Sidewalk bonds, 6s. 21,000
Water-works bonds, 6s & 6s. 201,000
Town hall bonds, 5s. 5,000
BOND. DEBT Sept 1916. \$286,000
Assess. val. '15 (abt. act.) 1,835,871
Total tax rate (per \$1,000) '15. \$15.00
INT. at office of Town Treas. or at Chemical Nat. Bank, N. Y. City.

LAMAR SCH. DIST. NO. 14.
5s '02 A-O \$5,000. Oct 1 1917
5s '02 J-J 2,000. July 3 1921
(Subject to call after July 3 1911).
6s '11 M-S \$28,500. Mar 1 1931
(Subject to call after Mar. 1 1931).
BOND. DEBT Nov 11 '18. \$34,500
Assess. val. '16 (abt. act.) 2,974,969
School tax (per \$1,000) 1916. \$8.00

LA PLATA COUNTY.
County seat is Durango. All bonds are tax-exempt. Bonds below called for payment May 15 1916.
Refunding Bonds.
4 1/2s '16 A-O \$118,000. 1941
(Red. \$6,000 y'ly. beginning 1921)
BOND. DEBT Sept 23 '16. \$118,000
Sinking fund. 4,903
Assess. val. '15 (abt. act.) 14,858,502
State & Co. tax (per \$1,000) '15. \$7.50
Population in 1910. 10,812
INT. at E. H. Rollins & Sons, N. Y.

LA PLATA CO. SCH. DIST. NO. 9.
Durango is the post office for this district.
Building Bonds (Tax-exempt).
5s '16 F-A \$175,000. Feb 1 1946
(Subject to call Feb 1 1931).
Refunding Bonds (Tax-exempt).
5s F-A \$12,500. Aug 1 1919
(Subject to call beg. in 1919).
BOND. DEBT Sept 23 '16. \$187,500
Assess. val. '16 (actual) 5,913,887
Tax rate (per \$1,000) 1915. \$16.50
Population in 1916 (est.) 7,500
INT. payable in New York.

LARIMER COUNTY SCHOOL DISTRICT NO. 2.
Loveland is the post office for this district. Dist. organized Oct. 1 '68.
Building Bonds.
4 1/2s \$12,000. 1920
5s 5,000. 1923
5s '15 J-D 90,000. Dec 1 1935
(Subject to call after Dec 1 1925).
BOND. DEBT Sept 21 '16. \$107,000
Sinking funds. 2,536
Assess. val. '16 (actual) 5,456,230
Tax rate (per \$1,000) 1916. \$7.50
Population in 1916 (est.) 8,000
INT. payable at Loveland and New York.

LAS ANIMAS.
This city is in Bent County.
Water Bonds (Red. beg. in 1918).
6s '08 J-J \$84,000. July 1 1928
GEN. BD. DT. May 1916. \$84,000
Assess. val. '15 (abt. act.) 1,087,842
Population in 1910 (Census) 2,008
INT. at Nat. Bank of Com., N. Y.

LAS ANIMAS COUNTY.
County seat is Trinidad.
Refund. Bonds (Red. beg. in 1921).
4 1/2s '11 J-J \$155,000. 1931
BOND. DEBT Sept 23 '16. \$155,000
Assess. val. '15 (abt. act.) 37,240,258
State & Co. tax (per \$1,000) '15. \$10.19
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 (Due 11 and before 20 years)
BOND. DEBT Mar 1916. \$40,000
INT. in Sterling, Colo., or at Chase Nat. Bank, New York.

LONGMONT.
This city is in Boulder County. Inc. Jan. 7 1873. On Mar. 7 1912 the District Court upheld the city's right to build a municipal light and power plant outside of city limits by issuing warrants payable out of the net earnings of the plant. Pop'n in 1910, 4,256.
Water Bonds.
4s '02 J-J \$90,000. Jan 1 1917
(Subject to call Jan. 1 1912).
4 1/2s '10 J-J \$165,000. Jan 1 1925
(Subject to call after Jan 1 1920).
5 1/2s '10 F-A \$35,000. Aug 1 1925
Electric Light Bonds.
5s '11 A-O \$48,000. Oct 1 1926
(Subject to call after Oct. 1 1916).
GEN. BDS. Sept 23 '16. \$336,000
Sinking funds Electric light. 20,000
Assess. val. '16 (abt. act.) 4,133,000
City tax (per \$1,000) 1916. \$6.50
INT. on all bonds, except refunding water bonds, at Hanover Nat. Bank and City Treas. office.

LONGMONT SCH. DIST. NO. 17.
Building Bonds (Tax-Exempt).
4 1/2s '03 J-D \$4,000. 1918
(Subject to call beg. in 1908).
4s '06 J-D \$25,000. June 1 1921
(Subject to call after June 1 1911).
5s '11 M-S \$25,000. Mar 1 '26-'41
5s '16 J-D 18,000. June 1 '26-'41
BOND. DEBT Sept 1916. \$22,000
Assess. val. '15 (abt. act.) 6,626,356

School tax (per \$1,000) 1915. \$7.20
Population in 1915 (est.) 7,500
INT. in Boulder or at E. H. Rollins & Sons, Boston, Mass.

LOVELAND.
This city is in Larimer County. Incorpor. 1879. Bonds are tax-exempt.
Water-Wks. (Red. beg. Nov. 1 1921).
5s M-N \$10,000. Nov 1 1927
Refunding Water Bonds.
5s F-A \$10,000. Aug 1 1920
(Subject to call Aug. 1 1915).
5s M-N \$50,000. Nov 1 1931
(Subject to call Nov. 1 1921).
BOND. DEBT Sept 1916. \$70,000
Assess. val. '15 (abt. act.) 2,776,635
Total tax (per \$1,000) 1915. \$21.55
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.
'99-'09. \$39,000. May 1929
Refunding Water Bonds.
5s '14 J-D \$39,000. June 1 1934
(Subject to call after June 1 1924).
Sewer Bonds.
5s A-O \$8,000. Oct 15 1918
Water (Red. aft. 10 yrs. from issue).
5s '12 M-S \$40,000. Mar 1 1927
5s '13 A-O 10,000. Oct 1 1928
(Subject to call after Oct. 1 1923).
Refunding Bonds.
5s \$20,000. Jan 1 1928
BOND. DEBT May 9 '16. \$154,000
Assess. val. '16 (abt. act.) 2,570,900
Total tax (per \$1,000) 1916. \$19.42
INT. at Town Treas. office or at Chemical Nat. Bank, N. Y.

MESA COUNTY IRR. DIST.
Irrigation Bonds.
s \$160,000.
(Redeemable beginning in 1925).
6s '10 J-D \$8,000. 1930
BOND. DEBT May 2 '16. \$188,000
Assessed valuation 1915. 254,788
INT. at Nat. Park Bank and Kountze Bros., both of N. Y. City.

MONTEZUMA VALLEY IRR. D.
An irrigation district in Montezuma Co. Pop'n '13 (est.) 2,700.
Irrigation Bonds.
6s '06 J-D \$556,500. 1917-1926
(V. 82, p. 1223, for maturity).
6s '06 J-D 123,500. 1917-1926
Canal Bonds.
6s '06 J-D \$5,000. Dec 1 '21-'30
BOND. DEBT Sept 23 '16. \$505,000
Floating debt. 96,000
Assess. val. 1915. 1,250,000
INT. at office of County Treasurer or at Nat. Bank of Commerce, N. Y.

MONTEOSE.
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 \$25,000. July 1 1920
5s M-N 10,000. Nov 1 1922
5s M-S 10,000. Mar 1 1925
5s '15 A-O 90,000. Apr 1 1930
(Subject to call begin. April 1 1925).
Refunding Bonds.
4s J-J \$25,000. July 1 1930
TOT. BD. DT. Sept 15 '16. \$215,400
Water debt (included) 190,000
Warrant debt. 29,659
Sinking funds (General) 1,632
Sinking funds (Imp. Dist.) 48
Assessed valuation 1916. 3,092,320
Real value (estimated) 5,000,000
Tax rate (per \$1,000) '16. \$8.00
INT. in N. Y. C. at Kountze Bros.

MONTEOSE COUNTY.
County seat is Montrose.
Refunding Bonds.
6s '13 F-A \$118,000. Feb 2 1933
(Subject to call Feb 2 1923).
5s '13 J-D \$20,000. Dec 1 1923
BOND. DEBT Mar 23 '16. \$138,000
Assess. val. '15 (abt. act.) 14,062,500
State & Co. tax (per \$1,000) 1915 \$9.92
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. See item "Denver Reservoir Irr. Co." in "Chronicle" for Sept. 18 1915, page 925.
Water Bonds.
6s '09 J-D \$490,000. Oct 1 '20-'29

NORTHERN DELTA IRR. DIST.
This district (P. O. Delta) is in Delta County. Of the \$140,000 bonds mentioned above, \$82,500 have been sold and the remainder are up as collateral security for about \$35,000 indebtedness. The foregoing debt is against the district as a whole, while there are two mortgages aggregating \$28,000 against the canal and water rights.
Canal & Water Rights Pur. Bds.
6s '10 J-D \$82,500. 1921-1930
BOND. DEBT Mar 27 '18. \$82,500
Floating debt. 61,000
Population in 1915 (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. 93, p. 1846.
Ditch and Reservoir Bonds.
6s '09 J-D \$2,080,000. June 1 '20-'29
BOND. DEBT Mar 28 1928. \$2,080,000
INT. payable at County Treasurer's office in Sterling or at office of Farson, Son & Co., N. Y. City.

OLATHE.
This city is in Montross Co. Inc. in 1907. Pop'n 1910, 600.
Water Bonds (Red. beg. in 1921.)
6s '11 J-J \$65,000. July 1 1926
BOND. DEBT Sept 25 '16. \$81,000
Sewer bonds (included) 16,500
Sinking fund (water) 1,320
Assess. val. 1916. 556,000
Tax rate (per \$1,000) 1916. \$17.50
INT. payable at City Treasurer's office or at Kountze Bros., N. Y.

ORCHARD MESA IRRIG. DIST.
A district in Mesa County.
District is in litigation.
County Treasurer has been enjoined from paying interest coupons on bonds below. A compromise is being considered.
6s '9 A-O \$900,000. Dec 1918-'28
6s '09 J-D \$175,000. Dec 1 '19-'29

OTERO IRRIGATION DIST.
This district is in Otero County.
6s '05 --- \$270,500. 1921
6s '06 --- 169,000. 1918-1926
6s '07 --- 40,000. 1920-1928
6s '10 F-A 300,000. 1922-1930
BOND. DEBT Nov 4 1916. \$770,500
INT. payable at County Treasurer's office or in New York.

PALISADE IRRIGATION DIST.
This district is in Mesa County.
6s '05 A-O \$144,000. 1917-1925
6s '10 J-J 88,000. 1921-1930
BOND. DEBT Sept 23 '16. \$243,000
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.

PITKIN COUNTY.
County seat is Aspen. All bonds are tax-exempt. Pop'n 1910, 4,566.
Refunding Bonds.
5s '16 A-O \$330,000. Oct 1 '17-'38
5s '01 --- 10,200. May 1 '17-'21
BOND. DEBT Sept 22 '16 \$340,200
Floating debt. 44,545
Assess. val. '16 (abt. act.) 5,830,335
State & Co. tax (per \$1,000) '15. \$19.35
INT. payable in N. Y. at Kountze Bros. and at office of County Treas.

PUEBLO.
Pueblo is situated in Pueblo Co. Incorporated March 22 1870. The city of Bessemer was annexed to Pueblo in Jan. 1894. Commission government adopted Sept. 19 1911 and later sustained by the Supreme Court. Pop'n 1910, 44,395.
Water-Works Dist. Bonds.
4 1/2s '03 J-D \$145,000. Dec 1 1918
5s '14 J-J \$202,000. Jan 2 1929
(Subject to call after Jan 2 1924.)
4 1/2s '06 J-J \$84,000. Jan 2 1931
(Subject to call after Jan 2 1916)
Funding Bonds.
5s '14 M-S \$385,000. Mar 1 1929
Bridge and Viaduct Bonds.
5s '03 J-D \$80,000. Dec 1 1918
4 1/2s '07 J-D 136,000. June 1 1927
(Subject to call after June 1 1917.)
City Hall & Auditorium Bonds.
4 1/2s '06 M-S \$300,000. Mar 1 1931
(Subject to call after Mar 1 1926)
Statement of Debt Sept. 21 1916.

General bonded debt. \$901,000
Water debt (special add'l) 1,231,000
Park debt (special, add'l) 338,000
Storm-sewer debt (special, additional) 90,000
Paving district debt (special, additional) 284,100
TOT. BD. DT. Sept 21 '16 2,841,100
Sinking funds 36,079
Value of city property, 1916 505,300
Assessed valuation, real. 24,350,264
Assessed val., personal. 7,253,733
Total val. 1915 (act. val.) 31,603,997
Tax rate (per \$1,000) 1915—
Northside. \$27.97
Eastside. 26.87
Southside. 23.01
Bessemer. 27.90
Pop. 1910, 44,395; 1916, (est.) 60,000
INTEREST on bridge and viaduct bonds of 1907 is payable at Chase Nat. Bank, N. Y. City; other bonds in N. Y. City, part at Chase Nat. Bank and part at First Nat. Bank; also at office of City Treas. and at First Nat. Bank, Pueblo.

PUEBLO SCHOOL DIST. NO. 1.
This is district No. 1 of Pueblo County. Bonds are tax-exempt.
Building Bonds.
4 1/2s '11 F-A \$100,000. Aug 1 1931
4 1/2s '11 F-A 30,000. Aug 1 1931
(Subject to call Aug 1 1921.)
4s --- M-S \$11,000. Sept 1920
(Subject to call.)
Refunding (Red. beg. in 1912).
4 1/2s '11 F-A \$126,000. Aug 1 1931
BOND. DEBT Aug 31 '16. \$267,000
Sinking fund. 2,765
Floating debt. 54,461
Assess. val. '15 (abt. act.) 20,785,488
School tax (per \$1,000) 1915. \$7.76
Population in 1914 (est.) 25,000
INT. at County Treasurer's office or at First National Bank, N. Y.

PUEBLO SCHOOL DIST. NO. 20.
Building Bonds.
4 1/2s J-D \$190,000. 1931
(Subject to call 1921.)
4s '04 F-A \$84,000. Aug 1 1919
(Subject to call Aug 1 1909.)
Funding Bonds.
4 1/2s '11 F-A \$35,000 Subj to call '21
Refunding Bonds.
4 1/2s '07 M-S \$19,000. 1917
(Subject to call after 1907.)
BOND. DEBT May 16 '16. \$328,000
Ass'd val. '15 (abt. act.) 26,044,629
Population in 1913 (est.) 25,000
INT. at First Nat. Bank, N. Y.

PUEBLO COUNTY.
County seat is Pueblo.
Refund. Bds. (Red. beg. in 1919).
4s '09 F-A \$350,000. Feb 1 1929
BOND. DEBT May 2 '16. \$350,000
Assess. val. '15 (abt. act.) 61,395,237
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 '09 F-A \$94,800. Aug 1 1910
(Subject to call Aug 1 1909)
4s F-A \$17,800. Aug 1 1919
(Subject to call Aug 1 1909)
BOND. DEBT Sept 1915. \$106,600
Sinking fund. 8,000
Assess. val. '15 (abt. act.) 9,246,475
State & Co. tax (per \$1,000) '15. \$9.80
INT. at Kountze Bros., N. Y. O.

RIO GRANDE DRAIN DIST.
This district (P. O. Monte Vista) is in Rio Grande County.
6s '15 J-D \$45,000. Dec 1 '18-'21
5 1/2s '16 A-O 130,000. Dec 1 '23-'35
TOTAL DEBT (7)

RIVERSIDE IRRIG. DIST.
A district (P. O. Fort Morgan) in Morgan, Logan and Weld counties.
6s '10 J-D \$747,500. July 1 '18-'27
6s '10 J-D 300,000. 1920-1930
BOND. DT. Sept 21 '16. \$1,047,500
INT. payable at Nat. Bk. of Commerce, N. Y. City, or at Co. Treasurer's office in Ft. Morgan.

ROCKY FORD.
This city is in Otero Co. Incorp. Aug. 10 1887. Pop'n 1910, 3,230.
Water Bonds.
5 1/2s F-A \$7,000. Aug 1919
6s '10 J-J 50,000. Jan 1 1925
(Subject to call after Jan 1 1920).
Refund. (Red. off. 10 yrs. from issue)
6s '14 --- \$15,000. 1934
GEN. BD. DT. Mar 25 '16 \$172,000
Assess. val. 1915. 2,482,387
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 \$238,000. Sept 1 '19-'28
BOND. DEBT Sept 1916. \$235,000
INT. at County Treasurer's office.

SAN JUAN COUNTY.
County seat is Silverton.
Ref. Bds. (Red. beg. in 1909).
6s J-J \$96,000. Jan 1 1919
School District Bonds.
6s '05 J-J \$10,000. July 1 1920
(Subject to call July 1 1910.)
5s '11 s-a. 60,000. July 1 1931
(Subject to call July 1 1921.)
Co. bond debt Mar 1916. \$96,000
Sch. dist. bonds (add'l) 70,000
Assess. val. '15 (abt. act.) 4,043,849
Tax rate (per \$1,000) 1915. \$15.50
Population in 1910 (Census). 3,063
INTEREST at Kountze Bros. and National Park Bank, N. Y.

SAN LUIS VALLEY IRRIG. DIST.
A district in Saguache County.
Irrigation Bonds (Tax-exempt).
6s '09 J-D \$530,000. 1920-1929
6s '12 J-D 170,000. 1920-1930
BOND. DEBT Oct 23 '16. \$700,000
INTEREST is payable at County Treasurer's office in Saguache and at Kountze Bros., N. Y. City.

SAN MIGUEL COUNTY.
County seat is Telluride. Bonds tax-free. Pop'n 1916 (est.), 4,700.
Refunding Bonds.
5s '15 M-S \$90,000. Nov 1 '17-'29
BOND. DEBT Sept 26 '16 \$90,000
Assess. val. '15 (abt. act.) 8,792,511
State & Co. tax (per \$1,000) '15. \$11.05
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 \$10,000. July 1 1920
(Subject to call after July 1 1910)
5s '11 J-D \$80,000. June 1 1931
(Subject to call after June 1 1921.)
BOND. DEBT Sept 1916. \$70,000
Assess. val. '16 (act. val.) \$4,022,739
School tax (per \$1,000) 1916. \$5.20
INT. at First Nat. Bank, Silverton, and at Nat. Park Bank, N. Y. C.

STERLING.
This city is in Logan County. Inc. Sept. 1 1884. Pop'n 1910, 3,044.
Water Bonds.
5s '08 --- \$31,000. Jan 1 1921
5s '06 --- 5,000. June 1 1923
5s '08 --- 10,000. Aug 1 1923
5s '09 --- 25,000. Aug 1 1924
5s --- 50,000. Mar 15 1934
Sewer Bonds.
6s '08 --- \$40,000. Nov 1 1919
6s '10 --- 14,000. Nov 1 1920
GEN. BD. DT. Apr 28 '16. \$141,000
Assess. val. '15 (abt. act.) 3,174,790
Total tax (per \$1,000) 1915. \$7.79
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 \$617,000. Apr 1 '22-'31
BOND. DEBT Sept 25 '15. \$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.
4 1/2s '06 M-S \$225,000. Mar 1 1921
(Subject to call 1916.)
5s '13 J-J \$45,000. Jan 1 1928
4 1/2s '16 M-S 185,000. Mar 1 1931
(Subject to call after March 1 1926.)
Refunding Water Bonds.
5s '12 A-O \$365,000. Apr 1 1932
(Subject to call after Apr 1 1922.)
4 1/2s '16 M-S \$210,000. Mar 1 '21-'41
Street and Bridge Bonds.
4 1/2s '16 M-S \$82,000. May 1 '21-'40
BOND. DEBT May 6 '16. \$887,000
Note debt (add'l) 15,000
Sinking fund, water. 9,653
Assessed valuation 1915. 9,025,400
Tax rate (per \$1,000) 1915. \$10.00
INT. on \$45,000 water bonds at City Treas. office or at E. H. Kollins & Sons, Denver, or at N. Y. City; other bonds at First Nat. Bank, N. Y. City and at City Treasurer's office.

TRINIDAD SCHOOL DIST. NO. 1.
Bonds are tax-exempt.
4 1/2s '06 --- \$23,000. 1917-1921
4 1/2s '06 --- 20,000. 1917-1922
4 1/2s '10 J-J 100,000. July 1 1910
4 1/2s '15 J-J 40,000. 1922-1932

BOND. DEBT Mar 21 '16 \$195,000
Assess. val. '15 (abt. act.) 10,500,000
School tax (per \$1,000) 1914. \$48.60
Population in 1915 (est.) 14,000
INT. at County Treasurer's office, or in New York.

VICTOR.
This city is in Teller County. Inc. as a town May 15 1891; city of second class March 3 1898.
Water Bonds.
4s --- \$34,000. May 1 1923
BOND. DEBT Oct 1916. \$528,400
Assessed valuation 1915. 1,002,260
City tax (per \$1,000) 1915. \$45.00
Population in 1910. 3,162
INT. at Kountze Bros., N. Y.

WELD COUNTY S. D. NO. 6.
4 1/2s --- \$4,000. 1917
4 1/2s --- 14,000. 1921
4 1/2s --- 14,000. 1921
6s --- 62,000. 1931
5s --- 41,500. 1942
4 1/2s '16 J-J 30,000. 1936
(Subject to call Aug. 1 1926.)
BOND. DEBT Oct 30 '16 \$165,500
Sinking fund. 8,000
Assessed valuation 1915. 9,518,520
Population in 1916 (est.) 13,000

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 \$1,000.	Pop'n 1910.
Antonito (T), Conejos County. \$31,000	None	None	255,460	20.40
Arvada, Jefferson County. 42,000	None	2,583,460	230,40	840
Ault (T), Weld County. 25,000	None	239,000	212.50	569
Bent County High Sch. Dist. 35,000	None	10,311,440	211.10	---
Brush (C), Morgan County. 68,500	None	282,380	---	997
Colorado City S. D. No. 1. 48,000	---	3,989,920	27.25	---
Cortez (T), Montezuma Co. 55,000	1,600	236,240	---	---
Craig, Moffat County. 40,000	---	423,700	---	---
Cripple Creek Sch. Dist. No. 1 26,000	None	12,324,150	411.00	---
Del Norte (T), Rio Grande Co. 52,500	500	243,345	231.81	840
Delta County. 60,000	None	15,368,380	66.79	13,688
Delta School District. 54,900	2,800	1,480,000	---	---
Eagle County. 35,000	None	2,197,883	---	2,985
Fort Lupton (T), Weld Co. 53,884	None	2,588,150	---	614
Fountain (T), El Paso County 55,000	---	105,000	---	431
Fourtail (T), Otero County. 38,000	None	2,700,000	421.00	529
Fruita Sch. Dist. No. 2. 37,000	---	2,323,898	---	---
Goldfield (C), Teller County. 37,000	27,421	2,745,200	238.00	1,112
Hillrose Irrigation District. 62,000	None	---	---	724
Holly (T), Prowers County. 54,000	None	1,712,000	---	659
Holyoke (T), Phillips County. 33,000	None	240,000	---	608
Hotonahiss (T), Delta County. 78,000	None	1,193,000	73.00	4,510
Hugo (C), Lincoln County. 32,000	None	---	---	2,154
Idaho Springs, Clear Creek Co. 75,000	None	7,766,950	54.75	---
La Junta School Dist. No. 11. 72,500	None	25,170,239	28.80	---
Larimer Co. S. D. No. 5. 71,000	None	29,400,000	25.90	---
Leaville, Lake County. None	251,000	62,109,527	652.00	7,505
Meeker (T), Rio Blanco Co. 60,000	1,250	2,657,984	210.50	2,107
Mesa County. 43,000	None	2,386,432	27.13	207
Oak Creek (T), Routt County 42,000	---	232,000	---	475
Orchard City, Morgan County 50,000	---	393,340	---	---
Otero Co. S. D. No. 4. 42,500	None	26,850,282	213.25	3,175
Phillips County. 3,000	27,158,933	24.50	---	---
Powers Co. Sch. Dist. No. 6. 33,500	---	21,500,000	---	---
Rifleway (T), Ouray County. 30,000	None	265,000	25.50	376
Rifle (T), Garfield County. 60,000	None	2,690,762	---	698
Salida (C), Chaffee County. 38,000	None	3,000,000	---	4,425
Salida School District No. 7. 39,000	None	43,314,672	78.60	---
Steamboat Springs, Routt Co. 99,200	2,500	11,150,095	118.00	1,227
Weld County Sch. D. No. 37. 160,000	---	3,215,620	20.00	---
Westminster (T), Adams Co. 28,000	None	2,371,570	77.50	---
Wray (T), Yuma County. 35,000	None	710,000	---	1,000

(C) City. (T) Town. c 1909 figures. * 1912 figures. † 1913 figures. ‡ 1914 figures. § 1916 figures. ¶ 1916 figures. †† Total debt. ‡‡ 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) David Mattson
Treas. (term exp. 1st Monday Jan. 1917) Jesse D. Jewkes
Auditor (term exp. 1st Monday Jan. 1917) Lincoln G. Kelly

LEGISLATURE meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

DEBT OF STATE.—The loans outstanding are as follows:

Loans—	Interest—	Principal—
Name and Purpose.	% Payable.	When Due. Outstanding.
Refunding bonds. c. 1898	3 1/2	J & J Sept 1 1915 1,500,000
do do c. 1900	3 1/2	J & J July 2 1920 300,000
Road and bridge bonds. c. 1911	4	J & J July 1 1931 200,000
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 c. 1914	4	J & J Jan. 1 1934 750,000
do do c. 1914	4	J & J Jan. 1 1924 250,000
do do c. 1915	4 1/2	J & J April 1 1935 650,000

All bonds are non-taxable.

INTEREST on the bonds of 1898 and 1900 at the U. S. Mfgs. & 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.

RONDED DEBT Sept. 23 1916 was \$2,860,000. Sinking fund to be available Nov. 30 1916, \$550,000.

TAX VALUATION.—Beginning with 1916 property has been assessed on a full cash basis, and it is estimated that the assessed value for 1916 will be \$550,000,000; in 1915 the final figures on the old basis were, \$228,098,737 in 1914, \$221,611,412; 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 and in 1900, \$105,629,041. The State tax (per \$1,000) in 1915 was \$8.00.

DEBT LIMITATION.—The indebtedness of this State is limited by its constitution. The sections relating to State debt are found in Article XIV, of that instrument, being Nos. 1, 2, 5 and 6. We quote these sections below:

SECTION 1. To meet casual deficits or failures in revenue, and for necessary expenditures for public purposes, including the erection of public buildings, and for the payment of all Territorial indebtedness assumed by the State, the State may contract debts not exceeding [as amended] in

1910) in the aggregate at any one time an amount equal to one and one-half per centum of the value of the taxable property of the State, as shown by the last assessment for State purposes previous to the incurring of such indebtedness. But the State shall never contract any indebtedness, except as in the next section provided, in excess of such amount, and all moneys arising from loans herein authorized shall be applied solely to the purposes for which they were obtained.

SECTION 2. The State may contract debts to repel invasion, suppress insurrection, or to defend the State in war, but the money arising from the contracting of such debts shall be applied solely to the purpose for which it is obtained.

SECTION 5. All moneys borrowed by, or on behalf of the State, or any legal subdivision thereof, shall be used solely for the purpose specified in the law authorizing the loan.

SECTION 6. The State shall not assume the debt, or any part thereof, of any county, city, town or school district.

Title 47, Revised Statutes of Utah, provides further for a State Board of Loan Commissioners, who are authorized to refuse all outstanding territorial bonds. These bonds are not to be taxed within the State of Utah for any purpose. Under the provisions of this Act several Territorial bond issues have been refunded.

Counties, Cities, Towns, etc.—The constitutional provisions relating to the debt of counties, cities, towns, school districts and other municipal corporations will be found in Sections 3, 4, 5 and 7 of Article XIV. Section 5 is quoted above. We give Sections 3, 4 and 7 below.

SECTION 3. No debt in excess of the taxes for the current year shall be created by any county or subdivision thereof, or by any school district therein, or by any city, town or village, or any subdivision thereof, in this State, unless the proposition to create such debt shall have been submitted to a vote of such qualified electors as shall have held a property tax therein, in the year preceding such election, and a majority of those voting thereon, shall have voted in favor of incurring such debt.

SECTION 4. When authorized to create indebtedness as provided in Section 3 of this Article, no county shall become indebted to an amount including existing indebtedness, exceeding 2%. No city, town, school district or other municipal corporation shall become indebted to an amount, including existing indebtedness, exceeding 4% of the value of the taxable property therein, the value to be ascertained by the last assessment for State and county purposes previous to the incurring of such indebtedness; except that in incorporated cities, the assessment shall be taken from the last assessment for city purposes; provided, that no part of the indebtedness allowed in this section shall be incurred for other than strictly county, city, town or school district purposes; provided, further, that any city of the first and second class, when authorized as provided in Section 3 of this Article, may be allowed to incur a larger indebtedness, not to exceed four per centum and any city of the third class, or town, not to exceed (as amended in 1910) eight per centum additional, for supplying such city or town with water, artificial lights or sewers when the works for supplying such water, light and sewers shall be owned and controlled by the municipality.

SECTION 7. Nothing in this Article shall be so construed as to impair or add to the obligation of any debt heretofore contracted, in accordance with the laws of Utah Territory, by any county, city, town or school district, or to prevent the contracting of any debt or the issuing of bonds therefor, in accordance with said laws, upon any proposition for that purpose, which, according to said laws, may have been submitted to a vote of the qualified electors of any county, city, town or school district before the day on which this constitution takes effect.

SECTION 1854, Chapter 15, of the Revised Statutes, limits the indebtedness of school districts to 4%—that is, to the constitutional figure.

TAXATION OF MUNICIPAL BONDS.—The Secretary of State advised us under date of December 11 1911, that he could find no statute which expressly exempts from taxation bonds, notes or other evidences of indebtedness issued by the State, counties, school districts and municipalities. The constitution, however, exempts all property owned by such political divisions and also exempts mortgages from taxation, and it has been construed that the bonds of the State and its municipalities are mortgages, and therefore not taxable. The Legislature of 1911 passed two Acts providing for bond issues (\$250,000 road and bridge and \$300,000 university) and in both of these Acts it was expressly stipulated that the bonds should be exempt from taxation for any purpose within the State.

POPULATION OF STATE.— 1910.....373,551 1890.....207,905 1870.....86,786 1850.....11,380 1900.....246,749 1880.....143,983 1860.....40,273

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

ALPINE SCHOOL DISTRICT. This district (P. O. American Fork) is in Utah County. 5s '12 Apr \$80,000...Apr 1 1932 (Subject to call April 1 1922.) American Fork Dist. Bds. (ann'd) 5s \$20,000 Cedar Fort Dist. Bds. (ann'd) 6s \$7,000 Lehi Dist. Bds. (ann'd) 5s '10 \$30,000...1930 (Subject to call after 1915.) Lincoln Dist. Bds. (ann'd) 5s \$35,000 Pleasant Grove Dist. Bds. (ann'd) 5s \$33,000 BOND, DEBT Mar 29 '16 \$185,000 Floating debt 6,800 Assessed valuation 1915 6,165,000 INT. at Bank of American Fork.

BEAVER. This city is in Beaver County. Electric light bonds \$10,000 Water (Red. beg. May 1 1934.) 6s '14 M-N\$30,000...May 1 1934 BOND, DEBT Nov 1 1916 \$40,000 Loans 8,800 Pop'n 1910 1,890; 1916 2,300

BEAVER CO. HIGH SCHOOL DIST. (P. O. Milford) 6s '14 P-A \$50,000...Aug 15 1934 BOND, DEBT Nov 1 '16 \$50,000 Assessed valuation 1914 1,250,322 Actual value (est.) 3,250,000

BLUE BENCH IRRIG DIST. NO. 1. A district in Wasatch County. 6s J-D\$125,000...10 to 20 years BOND, DEBT May 1916 \$125,000 INT. at Co. Treas. office.

BOXELDER COUNTY. Brigham is the county seat. Road Bonds (Red. beg. in 1922.) 4 1/2s '12 J-D\$175,000...June 1 1932 BOND, DEBT Nov 1916 \$175,000 SINK. fund & interest 14,097 Assessed valuation 1916 28,796,561 Population in 1910 13,894 INT. at Cont. & Comm. Nat. Bank, Chicago.

BOXELDER CO. SCH. DIST. Building Bonds. 5s \$20,000...1924 4 1/2s 1,300...1925 4 1/2s '12 P-A\$300,000...Feb 1 1932

TOT. BD. DT. Mar 1916 \$221,300 Sinking fund 27,428 Assessed valuation 1915 12,358,857 Real valuation (est.) '14 26,000,000 INT. at Harris Tr. & Sav'g Bk., Chic.

BRIGHAM CITY. This city is in Box Elder County. Incorporated in 1867. Electric light bonds \$30,000 General bonds 8,000

Water-Works Bonds. 5s '12 P-A \$35,000...June 1 1932 BOND, DEBT Mar 22 '16 \$73,000 Sinking fund 10,332 Assess. val. '15 (abt. 3-5 act.) 1,090,417 Tax rate (per \$1,000) 1915 \$41.25 Population in 1910 3,689 INT. at First Nat. Bank, Brigham City, and Utah State Nat. Bank, Salt Lake City.

CACHE COUNTY SCH. DIST. Building Bonds. 5s '07 J-J \$5,000...July 1 1927 (Subject to call beg. in 1913.) 4 1/2s '11 J-J 150,000...July 1 1931 (Subject to call beg. in 1921.) BOND, DEBT Sept 26 '16 \$155,000 Assessed value 1916 19,750,000 School tax (per \$1,000) 1916 \$5.10 Population in 1915 (est.) 16,000

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 '10 J-J \$30,000...July 1 1930 (Subject to call after July 1 1920.) Road and Bridge Bonds. 5s '15 S-A \$31,000...1935 (Subject to call beg. in 1925.) BOND, DEBT Mar 23 '16 \$101,000 Sinking fund & int. 32,759 Assess. val. '15 (5 act.) 6,722,131 State & Co. tax (per \$1,000) '16 \$37.70 Population in 1910 3,824 INT. payable at Co. Treas. office.

CORINNE DRAINAGE DIST. This district is in Boxelder County. Land-Drainage Bonds. 6s S-A \$75,000...1900 100,000...1925 TOTAL DEBT Nov 10 '16 \$175,000

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 P-A \$3,750...Aug 1 1924 5s '04 J-D \$13,000...June 1 1924 5s '05 J-D \$10,000...June 15 1925 4 1/2s '08 J-D \$2,000...June 1 1926 4 1/2s '07 J-D \$40,000...June 1 1927 4 1/2s '09 A-O \$100,000...Apr 1 1929 (Subject to call after April 1 1919.) 4 1/2s '12 M-N\$80,000...May 1 1932 Building Bonds. 4 1/2s '15 J-J \$100,000...July 1 1935 BOND, DEBT May 1 '16 \$398,750 Sinking fund 34,144 Assess. val. '16 (2-5 act.) 30,000,000 Tax rate (per \$1,000) 1916 \$5.12 *Red. after 5 years from issue. 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 BOND, DEBT May 1 '16 \$57,000 Assessed val. 1914 1,250,000 School tax (per \$1,000) 1914 \$8.00 INT. at Nat. Bank of Commerce, N. Y. City.

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 \$85,500...1925 5s '03 M-S 15,500...1923 4 1/2s '06 J-J \$30,000...July 1 1926 4 1/2s '07 M-N \$30,000...May 1 1927 4 1/2s '08 J-J 40,000...July 1 1928 5s '10 A-O 60,000...Apr 1 1930 5s '13 S-A 100,000...1933 5s '13 O-O 25,000...Oct 15 1934 BOND, DEBT Sept 22 '16 \$297,000 Floating debt 50,000 Sinking fund 592 Assess. val. '16 (abt. act.) 34,421,011 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 (7)

LOGAN. This city is in Cache Co. Inc. 1866. Electric-Light Bonds. 4 1/2s '03 M-N\$65,000...May 1 1923 5s '04 J-D 12,000...June 1 1924 Refunding Bonds. 5s '13 J-J \$40,000...Jan 1 1933 Liquidation Bonds. 4 1/2s '07 P-A \$45,000...Aug 15 1927 BOND, DEBT Sept 24 '15 \$162,000 Floating debt 35,000 Sinking fund 6,431 Assess. val. '14 (3 act.) 2,507,862 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\$11,000...May 1 1918 5s '11 J-J 35,000...July 1 1931 (Subject to call after July 1 1921.) Building Bonds. 4 1/2s '10 M-S \$80,000...Sept 1 1936 (Subject to call beg. Sept 1 1926.) BOND, DEBT Nov 1 1916 \$46,000 Assess. val. '16 6,108,000 School tax (per \$1,000) 1916 \$4.40 Population in 1916 (est.) 3,400 INT. at Dist. Treas. office or Kountze Bros., N. Y.; on bonds issued (P. O. at Utah Nat. Bank, Salt Lake City; others at First Nat. Bank, Logan.

MILLARD COUNTY. Fillmore is the county seat. Drainage Bonds. 6s '16 J-J \$50,000...Jan 1 '27-36 TOTAL DEBT (7)

MILLARD COUNTY S. D. Fillmore is the post office. Kenosh Sch. Dist. No. 3 Bonds. -s \$7,000 Central Sch. Dist. No. 5 Bonds. -s \$11,500 Holden Sch. Dist. No. 6 Bonds. -s \$8,000 (Serially beginning 1925.) Abraham Sch. Dist. No. 14 Bds. -s \$2,000...1918 Clear Lake Sch. D. No. 16 Bds. -s \$17,000...1920 Malone Sch. Dist. No. 20 Bonds. -s \$7,000 Board of Education Bonds (Red. beg. 10 yrs. from issue.) Building. 5s '16 M-N\$100,000...May 1 1936 Refunding. 5s '16 M-N\$10,000...May 1 1936 BOND, DEBT Oct 1916 \$141,600 Assessed val. 1915 3,507,803 Population in 1916 (est.) 10,800

MURRAY. This city is in Salt Lake County. Inc. in 1902. Popula. 1910 4,720. Electric-Light-Plant Bonds. 5s '12 J-D \$60,000...1932 (Subject to call beginning 1922.) Water-Works Bonds. -s M-S \$20,000...1930 BOND, DEBT Sept 23 '15 \$80,000 Floating debt May 1 1915 26,130 Assessed val. '14 (5 act.) 2,061,579

INT. on electric-light bonds at Kountze Bros., N. Y.; others at E. H. Rollins & Sons, Chicago, Denver, San Francisco, Boston, New York City.

MURRAY SCHOOL DISTRICT. Building Bonds (Tax-exempt). 5s '10 J-J \$35,000...June 1 1930 (Subject to call after June 1 1920.) 5s '14 M-S \$27,000...Mar 1 1934 (Subject to call after March 1 1924.) BOND, DEBT Sept 22 '16 \$62,000 Sinking fund 2,500 Assess. val. '16 (abt. act.) 4,282,329 Sch. tax rate (per \$1,000) '16 \$5.70 Population in 1915 (est.) 5,000 *INT. in N. Y. C., others at First Nat. Bank, Murray.

NEBO HIGH SCH. DIST. NO. 2. A district in Utah County. 5s '11 A-O \$150,000...Oct 1 1931 (Subject to call after Oct 1 1921.) BOND, DEBT Oct 1916 \$191,000 Floating debt 54,000 Assessed val. 1916 17,613,969 Tax rate (per \$1,000) 1916 \$5.50 INTEREST payable in Springville or at E. H. Rollins & Sons, N. Y.

NORTH SAPETE SCH. DIST. This district (P. O. Mount Pleasant) is in Sapete County. Building Bonds. 5s '16 A-O \$30,000...Apr 1 1936 (Subject to call begin. Apr 1 1926.) BOND, DEBT Nov 1 1916 \$95,000 Floating debt 5,000 Assessed valuation 1916 5,965,951 Sch. tax rate (per \$1,000) 1916 \$6.60

OGDEN. This city is in Weber County. Inc. Feb. 6 1851. City on Jan. 1 1909 purchased water-works for \$550,400. Refunding Bonds. 4 1/2s '01 J-D \$30,000...June 1 1921 4 1/2s '06 J-D \$30,000...June 1 1926 4 1/2s '09 J-J \$100,000...Jan 2 1929 4 1/2s '11 J-D \$40,000...June 1 1931 4 1/2s '12 P-A \$60,000...Feb 1 1932 4 1/2s '12 A-O \$50,000...Apr 1 1932 4 1/2s '12 J-D \$50,000...Dec 1 1932 4 1/2s '13 M-N\$100,000...May 1 1933 Water Bonds. 4 1/2s '09 \$450,000...Jan 2 1929 5s '11 M-N 25,000...May 1 1917 4 1/2s '15 A-O 75,000...Apr 1 20-22 GEN. BONDS Jan 1 1916\$1,070,000 Assessment debt 305,597 Floating debt 137,835 Assess. val. '16 28,592,355 Total tax rate (per \$1,000) '15 \$12.10 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 '08 J-J \$100,000...July 1 1922 (Subject to call July 1 1912.) 4s '08 M-S \$75,000...1928 (Subject to call after 1913.) Refunding Bonds (Tax-exempt). 4 1/2s '12 J-D \$20,000...Dec 1 1932 (Subject to call after Dec 1 1917.) BOND, DEBT Sept 21 '16 \$195,000 Floating debt 20,000 Sinking fund 16,500 Assess. val. '15 (est.) 31,200,000 Sch. tax rate (per \$1,000) '15 \$10.85 Value of school property '15 604,076 Population in 1915 (est.) 30,000 INTEREST on \$100,000 issue payable at Nat. Bank, N. Y.; \$75,000 issue at N. Y. Falsely & 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 \$30,000...last bid 1930 BOND, DEBT Nov 1914 \$50,000 Assess. val. 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 Bonds (Red. beg. in '12.) 4 1/2s S-M \$25,000...Mar 15 1922 Water. (Red. aft. 10 yrs. fr. iss.) 4 1/2s '05 J-D \$35,000...June 1 1926 5s '10 90,000...July 1 1930 BOND, DEBT Sept 1916 \$150,000 Floating debt 33,357 Sinking funds 33,357 Assess. val. '16 (abt. act.) 7,112,131 Total tax (per \$1,000) 1916 \$8.15 Population in 1910 16,926 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 1890. Commission government adopted Nov. 7 1911. Refunding Bonds. (Tax Exempt.) 4s '98 M-S\$850,000...Sept 1 1918 4s '01 J-J 500,000...Jan 1 1921 4s '01 J-J 200,000...July 1 1921 4 1/2s '04 J-J 548,000...July 1 1924 4 1/2s '14 M-N\$775,000...May 1 1934 Water Bonds (Tax Exempt.) 4s '00 A-O\$225,000...Oct 1 1920 (Subject to call Oct. 1 1910.) 4 1/2s '08 A-O 475,000...Oct 1 1928 (Subject to call after Oct. 1 1918.) 4 1/2s '14 J-J 525,000...July 1 1934 Water Impt. (Tax Exempt.) 4s '05 A-O \$550,000...Apr 1 1925 (Subject to call April 1 1915.)

Sewer Bonds (Tax-exempt.)
 4s '05 A-O \$150,000... Apr 1 1925
 (Subject to call by Apr 1 '15).
 4 1/2s '08 A-O \$125,000... Oct 1 1928
 (Subject to call beg. Oct 1 '18).
 4 1/2s '14 J-J 375,000... July 1 1934
 GEN. BD. DT. Aug 31 '16 \$5,248,000
 Assess. debt (additional) - 2,215,691
 Water debt (incl. in gen. debt) - 1,750,000
 Sinking fund - 124,558
 Assess. val. '16 (abt. act) 163,038,901
 City tax rate (per \$1,000) '16 - \$6.50
 Total tax rate (per \$1,000) '16 - 17.90
 Pop'n '16, 92,777; '16 (est.) 112,000
 INT. at First Nat. Bank, N. Y. C.
ASSETS.—City lands, buildings, sewer-system and street and sidewalk paving, &c., are valued at \$12,339,779, water-works system at \$6,984,687. Cash in treasury Dec. 31 1915 amounted to \$30,818.46.

SALT LAKE CITY SCH. DIST.
 Bonds are taxable.
 4s '08 J-J \$250,000... July 1 1928
 4s '10 J-J \$627,000... July 1 1930
 4 1/2s '12 F-A \$25,000... Feb 1 1932
Refunding Bonds.
 4 1/2s '13 F-A \$155,000... Aug 1 1933
Building Bonds.
 4 1/2s '13 F-A \$200,000... Aug 1 1933
 4 1/2s '16 A-O 200,000... Apr 1 1936
BOND. DEBT Sept 21 1916 \$1,757,000
 Sinking fund - 35,000
 Assess. val. '16 (abt. act) 170,000,000
 School tax (per \$1,000) 1916 - \$4.18
 Value of school prop. 1915-3,363,392
 Population in 1916 (est.) - 120,000
 INT. on bonds due 1928 at Halsey, Stuart & 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 in Salt Lake City or New York.

SALT LAKE COUNTY.
 Salt Lake City is the county seat.
Refunding Bonds (Reg. in 1916).
 4 1/2s '06 F-A \$315,000... Aug 1 1926

BOND. DEBT Oct 1916. \$315,000
 Assess. val. '15 (2-5 act.) 97,567,205
 State & Co. tax (per \$1,000) '15 \$17.10
 Pop'n in 1910 (U. S. Census) 131,426
 Pop'n in 1915 (county est.) - 175,000
 INT. payable at Co. Treas. office.

SPRINGVILLE.
 This city is in Utah County.
Water Bonds (Red. beg. in 1920).
 6s '10 A-O \$30,000... Apr 1 1930
Electric-Light Bonds.
 5s --- \$12,000... Oct 1 1923
 5,400... Apr 1 1924
BOND. DEBT May 18 '16 \$47,400
 Assessed valuation 1915 - 742,097
 Total tax (per \$1,000) '15 - \$17.00
 Population in 1910 - 3,508

TOOELE.
 This city is in Tooele County, Inc.
 Sept. 1853. Pop'n 1910, 2,753.
Water-Works Plant.
 6s '15 J-D \$4,000... June 1 1917
 60,000... June 1 '18-'29
BOND. DEBT Sept 21 1916 \$64,000
 Floating debt - 12,000
 Assess. val. 1916 (abt. act.) 1,560,000
 Tax rate (per \$1,000) 1916 - \$16.75

WASATCH CO. HIGH S. D.
 5s '12 M-S \$50,000... Mar 1 1932
 (Subject to call Mar 1 1917)
BOND. DEBT Sept 25 '16 \$50,000
 Assess. val. 1916 - 4,331,143
 School tax (per \$1,000) 1916 - \$8.23
 Population in 1915 (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 '13).
 4s '02 J-J \$56,000... July 1 1922
BOND. DEBT Sept. 30 '10 \$58,000
 Floating debt - 69,599
 Assess. val. '16 (abt. 1/2 act.) 45,484,470
 State & Co. tax (per \$1,000) '16 - \$6.34
 INT. payable at County Treasury.

ADDITIONAL STATEMENTS.

Location	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Bingham Canyon (T), Salt Lake County	\$39,000	None	\$600,000	137.30	2,881
Bountiful City (C), Davis Co.	35,000	None	16,971,511	116.00	1,677
Davis Co. Sch. District	43,000	None	*6,153,987	*17.40	6,750
Emery County	35,000	None	529,527	---	816
Ephraim School District No. 2	25,500	None	*596,650	*40.00	857
Helper (T), Carbon County	37,000	8,000	---	---	---
Kaysville (C), Davis County	25,000	None	---	---	---
Kaysville Irrigation District	32,500	None	7125,000	---	---
Millard Co. Drain. D. No. 1	40,000	---	---	---	---
New Hope Irrigation District	40,000	2,800	1,301,915	148.50	1,156
Parowan (C), Iron County	30,800	8,000	*1,073,540	*11.20	2,397
Payson City (C), Utah County	55,000	4,000	700,000	115.00	1,021
Price (C), Carbon County	45,000	None	1994,512	118.00	---
Price School District	39,000	5,000	600,000	---	2,559
Richfield (C), Sevier County	39,000	---	*216,240	---	---
Sevier Co. Drain. Dist. No. 1	68,000	---	---	---	---
Tooele High School District	40,000	---	11,216,000	---	---
Washington Co. Sch. Dist.	47,500	---	---	---	---

(C) City. (T) Town. † 1914 figures. † 1915 figures. * 1916 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:

Name and Purpose.	P.C.	Interest.	Principal.
Agricultural Coll. bonds	1901	5 J-J	25,000
Armory Bldg. bonds	cou. 1904	4 A-O	15,000
do do	cou. 1908	4 A-O	40,000
do do	cou. 1915	5 A-O	35,000
Capital re-bldg. bonds	cou. 1895	5 M-N	75,000
do do	cou. 1899	4 M-N	60,000
do do	cou. 1907	4 J-D	25,000
do do	cou. 1907	4 J-D	25,000
Deficit loan bonds	cou. 1912	6 M-S	40,000
Highway bonds	gold cou. 1913	4 J-J	20,000
Insane asylum	cou. 1895	5 J-J	30,000
Penitentiary refund.	cou. '94-'95	6 M-S	81,000
Refunding bonds	cou. 1903	4 M-S	101,000
do do	-----1909	4 M-S	128,000
do do	gold cou. 1912	4 1/2 M-S	1,095,000
do do	gold cou. 1913	5 J-J	179,000

LOANS (Con.)—**Interest**—**Principal**
 P.C. Payable. When Due. Outstanding.
 do do gold cou. 1913 4 1/2 J-J July 1 1933 478,500
 Subject to call begin'g July 1 1933.
 do do -----1915 4 1/2 M-S Dec. 1 1935 186,000
 Subject to call after Dec. 1 1935.
 Territorial Inst. bonds cou. 1907 4 J-J July 1 1937 125,000
 Subject to call after July 1 1927.

INTEREST on deficit loan and highway bonds at State Treasurer's office; on refunding bonds of 1912, 1913 and 1915 at State Treasurer's office and at Seaboard Nat. Bank, N. Y.; armory bonds of date 1915 at National Bank of Commerce, N. Y. City; 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 April 1916, \$3,039,500. Sinking fund on same date, \$49,597.

ASSESSED VALUATION.—The assessed valuation for 1915 was \$305,774,978.

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 deficiencies or for 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 60 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 1915 Legislature passed an Act on March 12, now known as Chapter 51. Laws of 1915, creating a State Tax Commission and also providing that the indebtedness of a county, incorporated city, town or village (except debt created by a city, town or village for the construction or purchase of a water or sewer system) shall not exceed one and one-third per centum of the actual value of taxable property. Heretofore the limit was placed at four per centum on the value of the taxable property. The section giving the limitations as regards counties, cities, &c., now reads as follows:

SECTION 13. No county or incorporated city, town or village, shall ever become indebted to an amount in the aggregate, including existing indebtedness, exceeding one and one-third per centum on the actual value of the taxable property within such county, city, town or village, as shown by the last preceding assessment roll, and all bonds and obligations issued or contracted in excess of such amount, after the time this Act shall go into effect, shall be void; but such limitation shall not apply to indebtedness for the construction or purchase of a system for supplying water 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 TAXATION.

For opinions, see V. 85, p. 1534; V. 86, p. 240; V. 87, p. 111.

POPULATION.—The population of New Mexico has been as follows in the years named. The total for 1900 includes Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 6,683 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
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. issue)
 4s '99 M-S \$33,000... July 1 1929
 5s '99 J-J 65,000... July 1 1929
 4s '01 M-S 50,000... Sept 1 1931
Sewer Bonds.
 4 1/2s '09 M-S \$290,000... Mar 1 1929
 Viaduct (Red. Sept. 1 1920).
 5s 1900 J-J \$15,000... Sept 1 1930
BOND. DEBT Sept 1916 \$453,000
 Assess. val. 1916 - 14,000,000
 Total tax (per \$1,000) 1916 - \$21.20
 INT. at Seaboard Nat. Bk., N. Y.

ALBUQUERQUE SCH. DIST.
 Bonds are tax-exempt.
 6s '12 J-J \$90,000... 1921
 School (Red. aft. 10 yrs. from iss.).
 1 1/2s '04 J-J \$34,000... July 1 1934
 5s '13 A-O 100,000... Apr 1 1943
BOND. DEBT Mar 1916 \$194,000
 Sinking fund - 10,297
 Assess. val. '16 (33 1/2 % act) 4,438,948
 Population in 1914 (est.) - 18,000
 INT. payable in N. Y. City.

BERNALILLO COUNTY.
 County seat is Albuquerque.
 Bridge (Red. after Jan. 1 1920).
 4 1/2s '09 J-J \$100,000... Jan 1 1940
Current-Expense Bonds.
 6s J-J \$7,000... Nov 16 1921
 (Subject to call Nov. 16 1911).
Funding (Red. beg. Aug. 2 1907).
 6s J-J \$10,000... Aug 2 1917
Refund. (Red. aft. 10 yrs. fr. iss.).
 5s '01 F-S \$106,200... July 1 1931
 5s '03 M-S 78,000... Sept 1 1931
 4 1/2s '05 J-J 70,400... July 1 1935
BOND. DEBT Sept 25 '16 \$371,600
 Assessed valuation 1915 - 17,605,122
 State & Co. tax (per \$1,000) '15 \$14.83
 Population in 1910 (Census) - 23,806

CHAVES COUNTY.
 Roswell is the county seat. The county was formed from part of Lincoln County in 1891.
Funding Lincoln Co. Bonds.
 4s (Subject to call Jan 1 1911)
Refunding (Red. Mch. 1 1921).
 5s '01 M-S \$30,000... Mar 1 1931
 5s J-J 11,000... July 1 1921
Court-House & Jail Bonds.
 5s '09 M-S \$125,000... 1939
 (Subject to call after 1920)
BOND. DEBT Sept 25 '16 \$171,000
 Assessed val. 1915 - 20,925,280
 State & Co. tax (per \$1,000) '15 \$1.80
 Population in 1910 (Census) - 15,850

COLFAK COUNTY.
 Raton is the county seat.
Impmt. Bonds (Red. beg. in 1917).
 6s '97 J-J \$500c... Aug 1 1927
Refund. (Red. aft. 20 yrs. fr. issue)
 5s '02 J-J \$5,000... Sept 1 1932
 5s '09 M-S 54,000... Sept 1 1939
BOND. DEBT Sept 1916 \$50,500
 Sinking fund - 287
 Assess. val. 1915 - 24,375,340
 State & Co. tax (per \$1,000) '15 \$19.15
 Population in 1910 (Census) - 16,460
 INT. at office of County Treas., Chemical Nat. Bank in N. Y. C. and Central Trust Co., Chicago.

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. \$211,692
 Assessed valuation 1913 - 5,429,665
 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).
 5 1/2s '11 J-J \$50,000... July 10 1941
 (Subject to call after July 10 1931)
BOND. DEBT Sept 1916 - \$52,000
 Floating debt - 7,000
 Sinking fund - 1,000
 Assessed valuation 1916 - 439,000
 Total tax (per \$1,000) 1916 - \$16.50
 INT. at Hanover Nat. Bank, N. Y.

GALLUP.
 This town is in McKinley County.
Sewer Bonds (Tax-free).
 5s '14 A-O \$80,000... 1925-1944
Water-Works Bonds.
 6s '16 (Subject to call beginning 1936.)
 BOND. DEBT Oct 31 '16 - \$160,000
 Sinking fund (cash) - 6,000
 Assessed valuation 1915 - 2,144,786
 Population in 1918 (est.) - 3,500
 INT. at City Treasury or at Nat. Bank of Commerce, N. Y.

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. 1634; 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. 1915 (St. Census) 247,297 1890 59,620 1870 6,658 1910 204,354 1880 40,440 1860 7,482 1910 122,931
*This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARIZONA

APACHE COUNTY.
Saint Johns is the county seat.
Territorial Bonds.
4 1/2 s J-J \$43,473.50c
Road Bonds.
5 s 13 J-J \$19,000c July 1 1943 (Redeemable beginning July 1 1928)
5 s g 14 A-O \$125,000c Oct 1 1944 (Subject to call, all or any part, Oct. 1 1924.)
BOND, DEBT Oct 4 1916 \$187,474 Sinking fund 10,000 Assessed val. '16 (actual) 6,636,000 Tax rate (per \$1,000) 1916 \$16.00 Population in 1910 9,019
INT. at County Treas. office or at Cont. & Comm. Nat. Bank, Chicago.

BISBEE.
This city is in Cochise County. Inc. Mar. 11 '02. Pop'n 1910, 9,019.
Street Bonds (Tax-exempt).
6 s J-J \$112,500c 1934
Water-Wks. Bds. (Tax-exempt).
6 s J-J \$112,500c 1934
Sewer Bonds (Tax-exempt).
5 s '06 J-D \$64,000c Sept 21 1932
BOND, DEBT Sept 22 '18 \$289,000 Floating debt 5,677 Sinking fund 6,593 Assess. val. '16 (abt. act.) 5,065,496 Tax rate (per \$1,000) '16 \$24.40 INT. payable in N. Y. City.

BISBEE SCHOOL DIST. NO. 2.
This district not only includes city of Bisbee, but also adjacent territory. 5 1/2 s 13 Mar \$70,000c 1917-1923 5 1/2 s 15 J-J 30,000c July 31 '17-'25 BOND, DEBT Apr 1915 \$102,000 Sinking fund 130 Assessed valuation 1915 66,548,685 Population in 1915 (est.) 16,000 INT. at County Treas. office.

COCOON COUNTY.
County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on Jan. 15 1894 was funded into 5% 50-year Territorial bonds. Population 1910, 8,130.
Bonds are tax-exempt.
Territorial Bonds (Refunding).
5 s J-J \$59,000c Jan 15 1943 (Subject to call Mar 27 '16 \$159,001 Assessed val. 1915 17,014,979 Tax rate (per \$1,000) '15 \$15.70

COCHISE CO. S. D. NO. 1.
Building and Equip. Bonds.
5 1/2 s g A-O \$75,000c 1924-1930 BOND, DEBT Oct 1916 \$175,000 Assessed valuation 75,531,490

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. 27.
Building Bonds.
5 s '04 Apr \$20,000c 1924
6 s '05 Mar \$15,000c 1925
5 s g '06 May 40,000c May 1 1926
6 s g '08 20,000c May 25 1928
School Bonds.
5 s g '09 July \$39,000c July 15 '17-'29
5 1/2 s '14 Aug \$1,000c Aug 3 '17-'34
BOND, DEBT Apr 1916 \$222,500 Sinking fund 46,422 Assess. val. '15 (abt. act.) 12,495,854 Population in 1914 (est.) 12,000 INT. on 6s at Cont. & Comm. Nat. Bank, Chic.; 6s (1180) at Chase Nat. Bank, N. Y.; 5 1/2 Guaranty Trust Co., N. Y.; others in 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).
6 s J-J \$62,500c 1928 (Subject to call.)
BOND, DEBT Apr 10 '16 \$62,500 Assess. val. '15 (1/2 act.) 1,900,000 INT. at Hanover Nat. Bank, N. Y.

GILA COUNTY.
Globe is the county seat.
Court-house & Jail 6s \$65,000 00
Road and Highway Bonds.
5 1/2 s g 16 J-J \$350,000c Jan 1 '21-'36 (Part every 5 years.)
BOND, DEBT Sept 23 '16 \$415,000 Sinking fund 19,700 Assessed val. '16 69,000,000 State & co. tax (per M.) '16 \$8.70 Population in 1910 16,340

GILA CO. SCH. DIST. NO. 1.
6 s '09 \$1,250c July 1 1919
5 s '07 20,000c July 1 '17 & '22
5 s '07 10,000c July 1 '17 & '22
5 s '13 J-J 75,000c Apr 1 1933 (Subject to call beginning in 1918.)
5 s 16 M-S \$36,000c Sept 5 1936 (Subject to call beg. Sept 5 1926.)
BOND, DEBT Sept 1916 \$142,250 Assessed valuation 1915 14,290,775 Tot. tax rate (per \$1,000) 15 \$13.83 INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 17.
Post Office is Hayden.
Building (Red. beg. Aug. 2 1925).
6 s '15 F-A \$25,000c Aug 2 1935
BOND, DEBT Apr 26 '16 \$25,000 Assessed valuation 1914 4,597,979 Tot. tax rate (per \$1,000) 15 \$12.03 INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 26.
Bonds are tax free. P. O. Miami.
7 s 10 \$7,000c Nov 1 1930
6 s 12 7,500c Dec 2 1932
6 s 13 10,000c Aug 1 1933
6 s 13 15,000c Dec 30 1933
6 s 15 F-A 5,000c Feb 1 1935
6 s 15 M-N 75,000c May 3 1935
6 s 16 M-S 34,000c Sept 5 1933 (Subject to call \$2,000 yearly.)
BOND, DEBT Nov 1916 \$153,500 Assess. val. 1916 16,119,621 Tot. tax rate (per \$1,000) 16 \$11.23 INT. at County Treas. office.

GLOBE.
This city is in Gila County. Inc. Feb. 1907. Population 1910, 7,083.
Water-Works Bonds.
5 1/2 s A-O \$200,000c 1919-1928 BOND, DEBT Oct 17 '16 \$200,000 Sinking funds Apr 1916 30,000 Assess. val. '16 (abt. act.) 4,254,803 Tax rate (per \$1,000) 1916 \$19.00 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 5/8 bonds. See below **Territorial Funding Bonds.**
5 s '02 \$147,365.70 1942
Court-House and Jail Bonds.
6 s '12 \$2,000c 1937
Road and Bridge Bonds.
6 s '15 A-O \$135,000c Apr 1 '17-'25
School District No. 2 Bonds.
6 1/2 s '08 \$5,400c 1928
School District No. 3 Bonds.
6 s 12 \$10,000c May 1 1932
6 s 16 M-N 25,000c May 1 1931 (Subject to call beg. May 1 1921)
Duncan Un. H. S. Dist. No. 2.
6 s '12 \$10,000c 1934
School District No. 19 Bonds.
6 s '12 \$15,000c 1927
Consol. S. D. No. 19 Bonds.
6 s '14 \$30,000c 1929
School District No. 27 Bonds.
6 s '12 \$2,500c 1922
School District No. 38 Bonds.
7 s '03 \$53,000c 1923
T. O. T. D. D. T. Oct 5 '16 \$485,265
School bonds (included) 160,300
School fund 13,244
Assessed valuation 1916 31,938,378 State & Co. tax (per \$1,000) 16 \$10.00 INT. on bonds marked (a) at First Nat. Bank, Clifton; (b) County Treas. office; (c) Kountze Bros., N. Y.; (d) Hanover Nat. Bank, N. Y.

MARICOPA COUNTY.
County seat is Phoenix. On Jan. 1 1910 Maricopa County owned property valued at \$2,287,320, including \$1,796,720 of school property.
Territorial Funding Bonds.
5 s '02 J-J \$229,253c 1942
5 s '03 J-J 20,840c Jan 7 1943
5 s '03 J-J 14,000c Jan 15 1933 (Subject to call after Jan. 15 1923.)
Road District No. 1 Bonds.
6 s g '09 June \$30,000c June 1 '20-'29
6 s '13 F-A \$30,000c Feb 15 1933 (Subject to call Feb. 1 1923.)
Road Dis. No. 2 (Red. beg. in 1922).
6 s 12 \$30,000c Dec 16 1932
Gen. co. debt Jan 1 1916 \$266,099
Road dist. bonds (add'l) 100,000
Cash in treasury 203,565
Assessed valuation 1915 74,230,459 Tot. tax rate (per \$1,000) 15 \$11.20 Population in 1910 34,881

INT. on funding bonds due 1953 payable at Guaranty Tr. Co., N. Y. City; on others at County Treasury.

MARICOPA CO. SCH. DIST. S.
Phoenix Union High School.—See City of Phoenix.

Maricopa County S. D. No. 1.
5 s '93 May \$17,537.84c May 6 '43
5 1/2 s '01 Sept 20,000c Sept 16 1921
5 1/2 s '02 Apr 10,000c Apr 14 1922
5 s g '09 M-N \$125,000c Nov 15 1931
5 s '11 Apr 70,000c Apr 17 1933
5 s '13 Nov 200,000c Mar 1 1935
5 s 14 J-D 30,000c 1934
5 s g 15 July \$35,000c July 1 1934
BOND, DEBT Jan 1916 \$490,000 Assessed valuation of school district '15 (equalized) 27,807,554 Population in 1910 33,488 Tot. tax rate (per \$1,000) 15 \$15.70 *INT. at County Treas. office.

Various School Districts.—
7 s '07 \$2,000c July 12 1917
7 s '09 7,000c June 6 1918
7 s '08 7,000c May 4 1919
7 s '03 5,400c Sept 28 1923
6 s '03 1,500c Dec 8 1923
7 s '05 1,600c June 19 1925
7 s '07 2,000c July 5 1927
6 s '08 May 45,000c May 18 1928
5 s '08 Oct 50,000c Oct 5 1928
7 s '08 3,000c 1928
6 s '09 16,300c 1929
5 s g '10 May 17,000c May 2 1930 (Subject to call after May 2 1925)
5 s 10 Aug 6,000c Aug 1 1930
6 s '10 July 7,000c July 18 1930
5 s 10 June 22,300c June 7 '25 & '30
5 s '11 13,000c 1931
5 s '12 78,400c 1931
5 s & 6 s 80,500c 1933
6 s g 14 F-A 90,000c Feb 16 1934
6 s g 14 M-S 5,000c Mar 2 1934
6 s 14 M-S 12,000c Mar 16 1934
5 1/2 s 14 M-N 150,000c May 1 1934
5 1/2 s 14 M-N 15,000c May 1 1934
6 s g 14 J-J 30,000c July 1 1934
5 1/2 s 14 J-J 10,000c July 1 1934
5 1/2 s 14 12,000c 1933
5 s g 15 J-J 20,000c July 30 1933
6 s g 15 J-J 7,000c July 1 1935
6 s g 16 M-N 5,000c Nov 1 1936
Total bonded debt of all school districts in Maricopa Co. Jan. 1 1916, exclusive of \$100,000 bonds of Phoenix Un. H. S. Dist., given under City of Phoenix, was \$1,115,638.

MESA CITY.
This city is in Maricopa County. Inc. in 1882. Pop'n 1910, 1,692.

Road Bonds.
5 s '04 \$3,500c Aug 1 1924
Jail (Red. beg. in 1909).
6 s '08 J-J \$50,000c Aug 1 1928 (\$10,000 optional after Aug. 1 1918)
Sewer Bonds.
6 s g 15 F-A \$75,000c Aug 1 1925 (Subject to call beg. Aug. 1 1935.)
TOT. B. D. T. Mar 27 '16 \$128,500 Sinking fund (water) 10,000 Assess. val. 1915 2,015,231 INT. on road bonds at Chicago Title & Ins. Co.; on water bonds at John Nuyven & Co., Chicago; on sewer bonds at Hanover Nat. Bank, New York.

MOHAVE COUNTY.
County seat is Kingman.
Road and Bridge Bonds.
5 s '13 s-a \$100,000c 1933 (Subject to call beg. in 1933)
Road (Red. beg. aft. Sept. 15 '35).
5 s 15 J-J \$100,000c Sept 15 1955
Territorial Funding Bonds.
5 s '89 J-J \$105,363.29 June 1940
5 s '10 J-J \$100,000c 1909
5 s '09 June \$10,000c 1929
Court-House (Red. beg. in 1932).
5 s 12 A-O \$80,000c Oct 14 1932
BOND, DEBT Dec 31 '14 \$295,363 Sinking fund Sept 26 '14 9,624 Assess. val. '14 (abt. act.) 15,302,780 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.

NAVAJO COUNTY.
Holbrook is the county seat.
Bridge Bonds.
5 s 16 A-O \$63,000c Apr 3 1941 (Subject to call beg. in 1929.)
BOND, DEBT Oct 1916 \$101,000 Sinking funds 4,060 Assessed valuation 1916 8,500,000 Tax rate (per \$1,000) 1916 \$14.50 Population in 1910 11,471

NOGALES.
This town is in Santa Cruz County. Inc. July 22 1893. Pop'n '10, 3,514.
Water Bonds (Tax-free).
4 s 11 M-S \$30,000c Sept 1 1941
Sewer Bonds.
4 s 11 M-S \$50,000c Sept 1 1941
TOT. B. D. T. Sept 26 '15 \$170,000 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. Incorpor. May 5 1881. Commissioner-manager form of government adopted Oct. 1 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.
5 s --- \$300,000c June 1 1931 (Subject to call \$30,000 annually after June 1 1921)
Funding Bonds.
5 s '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.)
5 s 14 J-J \$120,500c Jan 1 1954 (Subject to call after Jan. 1 1934.)

Road Bonds.
6 s g '04 M-S \$67,500c May 1 1924 (Subject to call \$13,500 yearly after May 1 1919.)

City-Hall & Fire Dept. Bonds.
7 s June \$15,000c June 21 1917
6 s J-D 15,000c July 1 1919
Sewer Bonds.
4 1/2 s 10 --- \$400,000c 1950 (Subject to call \$20,000 yearly, beginning in 1930.)
Park-Site (Red. after Jan. 1 1934).
5 s 14 J-J \$25,000c Jan 1 1954
Street (Red. after Jan. 1 1934).
5 s 14 J-J \$25,000c Jan 1 1954
Fire-Dept. (Red. aft. Jan. 1 1934).
5 s 14 J-J \$75,000c Jan 1 1954
Light (Red. after Jan. 1 1934).
5 s 14 J-J \$25,000c Jan 1 1954
BOND, DEBT Sept 1916 \$1,223,000 Sinking fund 65,192 Total assess. val. '16-'17 28,003,400 Tax rate (per \$1,000) '16-'17 \$8.00 Pop'n '10, 11,134; '14 (est.) 22,000 INT. at City Treasurer's office and Amer. Exch. Nat. Bank, N. Y.

PHOENIX UNION HIGH S. D.
6 s '97 \$30,000c 1917
4 1/2 s g 10 Nov \$150,000c Nov 1 1930
BOND, DEBT Jan 1916 \$180,000 Assessed valuation 1915 \$37,536,822 Tot. tax rate (per \$1,000) '15 \$13.50

PIMA COUNTY.
County seat is Tucson. In 1901 Coler & Co. of New York were given judgment against the county for \$300,000 on RR. ad bonds. V. 72, p. 637. In 1903 \$318,275.29 3% 50-yr. gold Territorial funding bonds were issued in settlement, and interest on same is being regularly paid. They are included under the debt of Arizona. A portion of this county has been taken to form the new county of Santa Cruz County, and Pima County holds \$14,893.67 adjustment bonds of Santa Cruz County, this representing a portion of the latter county's proportion of the old debt.
Refunding Bonds.
4 s g --- \$47,000c ---
5 s g 16 J-J \$300,000c Jan 3 1946
CO. B. D. T. Sept 28 '16 \$347,000
TOT. B. D. T. Sept 28 '16 1,073,515 Assessed valuation 1916 27,126,786 State & Co. tax (per \$1,000) '16 \$12.40 Pop. 1910, 22,318; 1916 (est.) 25,000 *INT. at County Treasurer's office or Kountze Bros., N. Y.

PINAL COUNTY.
Florence is the county seat.
Road & Bridge Bonds.
5 s 15 J-J \$150,000c July 1 1935
Funded debt July 1915 \$286,138 Net valuation 1915 25,228,718 Real value (est.) 24 to 25 millions State & Co. tax (per \$1,000) '15 \$12.35 Population in 1910 9,945 INT. at Kountze Bros., N. Y. Co.

PINAL COUNTY SCH. DIST. S.
Union High School Dist. No. 1.
6 s 15 J-D \$75,000c June 1 1935 (Subject to call beg. June 1 1925)
BONDED DEBTS Jan 1 1916
Un. High S. D. No. 1 \$75,000
School Dist. No. 3 20,000
School Dist. No. 4 25,000
School Dist. No. 6 600
School Dist. No. 15 5,000
School Dist. No. 20 3,500

PRESOTT.
This city is in Yavapai County. Inc. Feb. 27 1883. Pop'n '10, 5,093.
Water & Sewer (Red. 20 yrs. fr. ass.).
5 s g '98 \$150,000c Dec 15 1948
5 s g '00 J-D 95,000c Dec 15 1950
5 s '05 J-D 100,000c June 15 1955
BOND, DEBT May 2 '15 \$345,000
Funded debt (add'l) 91,393
Assessed valuation 1915 4,443,669
Total tax (per \$1,000) '13 \$10.00 INT. at Union Tr. Co., Detroit, and at U. S. Mtg. & Tr. Co., N. Y.

PRESOTT SCH. DIST. NO. 1.
5 s '02 Jan \$32,000c Jan 15 '17-'22
6 s '08 Sept 28,000c Sept 15 '17-'28
High School Building.
5 1/2 s 14 J-J \$95,000c Jan 1 '24-'34
BOND, DEBT Oct 1916 \$155,000 Assess. val. '16 (abt. act.) 4,261,181 Tax rate (per \$1,000) 1916 \$2.90 Population in 1916 (est.) 6,000 INT. at County Treasurer's office, Prescott, and at Kountze Bros., N. Y.

SANTA CRUZ COUNTY.
Nogales is the county seat.
Road Bonds.
5 s '15 J-D \$150,000c Dec 14 1955 (Subject to call after Dec. 14 1935.)
Funding Bonds.
5 s g 16 F-A \$51,000c (Duo \$10,000 Feb. 7 1926 and \$5,000 yrly, thereafter, subject to call all or any portion at any time after Feb. 7 (1926).)
School Dist. No. 1 Bonds.
5 1/2 s 14 J-D \$60,000c June 16 1934 (Subject to call \$6,000 yearly after 10 years from issue.)
TOT. B. D. T. Oct 1916 \$250,743 Floating debt Sept 27 1915 45,639 Assessed val. '15 (abt. act.) 6,644,475 State & Co. tax (per \$1,000) '15 \$19.15 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.
5 s --- \$84,000c 1940
Sinking Fund Bonds.
6 s 8-1 \$11,423.71
Water-Works Bonds.
6 s g J-J \$109,000c July 1 1950
4 1/2 s '08 M-S \$260,000c Mar 10 1938 (Subject to call before maturity)

TUCSON.—(Concluded.)

City Hall Bonds.
 5s '15 J-J \$50,000...Jan 2 1945
 (Redeemable beg. Jan 2 1935)
 5s g '14 J-J 165,000...Jan 2 1944

Fire Department Bonds.
 4 1/2s \$25,000...1938
 5s g '15 J-J 20,000...Jan 2 1945
 (Redeemable beg. Jan 2 1935)

Bridge (Red. beg. Jan. 2 1935).
 5s g '15 J-J \$45,000...Jan 2 1945
 Park (Red. beg. Jan. 2 1935).

5s g '15 J-J \$25,000...Jan 2 1945
 Light (Red. beg. Jan. 2 1935).

5s g '15 J-J \$35,000...Jan 2 1945
 Sewer (Red. beg. Jan. 2 1935).

5s g '15 J-J \$50,000...Jan 2 1945
 GEN. BONDS Mar 28 '16 \$811,424
 Water debt (included) 534,000
 Warrant debt 18,378
 Sinking fund 6,740
 Assessed valuation 1915...15,352,991
 Tax rate (per \$1,000) 1915...\$8.34
 INT. on bonds of 1915 at City
 Treasurer's office or in City of
 Chicago; on water 5s duo 1944 at
 Consol. Nat. Bank, Tucson.

County 1915...\$45,535,846
 Dist. No. 9...17,247,479
 Dist. No. 16...91,948
 Dist. No. 23...131,287
 Assess. value...3,485,304
 Dist. No. 31...1,747,166
 Dist. No. 40...216,047
 Dist. No. 43...509,532
 Population of county 1910...15,996

INT. at County Treasurer's office.
 *Total bonded debt includes
 \$180,000 Prescott Sch. Dist. No. 1
 bonds given under City of Prescott,
 and \$338,740 P. & A. C. RR. bonds
 refunded by State but not shown in
 above statement.

TUCSON SCH. DIST. NO. 1.
 High School Building Bonds.
 5s g '04 Jan \$12,000...Jan 1 '17-'24
 Free High School Bonds.
 4 1/2 g '07 Apr \$50,000...Apr 1 1927
 s '08 50,000
 5 1/2 g '14 P-A 45,000...Feb 16 1934
 BOND. DEBT Sept 1915...\$158,500
 Assessed valuation 1914...17,000,000
 INT. on 4 1/2s 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 5 1/2s of
 1914 at County Treas. office.

YUMA.
 This city is in Yuma County.
Funding Bonds.
 6s g '16 J-J \$10,000...Jan 1 1921
 6s g '16 J-J 12,500...Jan 1 1926
 6s g '16 J-J 16,000...Jan 1 1931

BOND. DEBT Sept 30 '16 \$36,500
 Assessed valuation 1915...2,799,784
 Tax rate (per \$1,000) 1916...\$10.50
 Pop'n 1910, 2,914; '16 (est.), 4,200

YAVAPAI COUNTY.
 Prescott is the county seat.
Court House Bonds (Part yearly)
 5s g '14 J-J \$235,000...Jan 1 '17-'31
School Dist. No. 9 Bonds.
 5 1/2 s '14 \$25,000...Jan 1 1934
School Dist. No. 16 Bonds.
 6s '14 \$1,600...May 1 '22-'29
School Dist. No. 28 Bonds.
 6s '14 \$4,000...Dec 1 1934
School Dist. No. 29 Bonds.
 6s '15 M-S \$45,000...Sept 1 1935
 (Subject to call begin. Sept 1 1925)
School Dist. No. 31 Bonds.
 6s '14 \$5,000...1920-1924
School Dist. No. 40 Bonds.
 6s '14 \$5,000...Oct 1 1934
School Dist. No. 43 Bonds.
 6s '14 \$10,000...May 1 1934
 TOT. BD. DT. Jan 1 '16 \$824,340

YUMA COUNTY.
 County seat is Yuma.
Refunding Bonds.
 4 1/2 s \$88,791.11...1942
Court-House & Jail (Tax-exempt)
 5s g '09 \$50,000...1942
 (Subj. to call \$5,000 y'ly aft. 1929)

Highway Bonds.
 5s g '13 J-J \$500,000...Dec 31 '33-'52
 Yuma High Sch. Dist. Bonds.
 5s g '12 J-D \$60,000...Dec 31 '22-'31
 6s '14 12,000...1934

School Dist. No. 1 Bonds.
 6s '06 May \$35,000...1928
 6s '08 Nov 10,000...1928

School Dist. No. 12 Bonds.
 6s '15 \$15,000...1935

School District No. 19 Bonds.
 6s '14 \$4,500...1934

School District No. 25 Bonds.
 6s '15 \$5,000...1935

School District No. 25 Bonds.
 7s '10 Apr \$600...1920&1930

School District No. 27 Bonds.
 7s '10 Dec \$1,700...Dec 12 1920

GEN. CO. BD. DT. Mar 27 '16 \$638,791
 School dist. debt (add'l) 143,800
 Floating debt 14,891
 Sinking funds 5,498
 Assess. val. 1915...14,321,088
 Actual value (est.)...16,000,000
 State & Co. tax (per \$1,000) '15 \$18.47
 Population in 1910...7,730
 INT. at County Treas. office.

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, town, township, 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 of the county, stating that said bond or evidence of debt is issued pursuant to law, and that said issue is within the debt limit.

SECTION 30. The Legislature shall require all money collected by taxation, or by fees, fines and public charges of every kind, to be accounted for by a system of accounting that shall be uniform for each class of accounts, State and local, which shall be prescribed and audited by authority of the State.

TAXATION OF MUNICIPAL BONDS.—In reply to our inquiry as to whether or not bonds or notes or other evidences of indebtedness issued by the State or any of its municipalities were exempt from taxation, we were advised, under date of Dec. 11 1911, by the office of the Secretary of State, that "the only evidences of indebtedness 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 (Tax-exempt).
 5s '02 M-N \$115,000...Nov 1923
 5s '06 M-N 35,000...May 1 1926
 (Subject to call.)

5s '09 J-D 75,000...June 1 1934
 5s '12 P-A 50,000...Feb 1 1937
 '16 45,000...1941

Sewer Bonds (Tax-exempt).
 5s '06 M-N \$50,000...May 1 1926
 (Subject to call.)

5s '09 J-D \$80,000...June 1 1934
 '16 20,000...1941

Funding Bonds.
 6s '15 \$21,500...Nov 2 1940

Refunding Bonds (Tax-exempt).
 5s '08 P-A \$71,000...1933

Park Bonds (Tax-exempt).
 6s J-J \$15,000...1934

Warrant-Funding (Tax-exempt).
 5s '10 A-O \$47,000...1930

Convention-Hall Bonds.
 '16 \$60,000...1941

Street and Alley Bonds.
 '16 \$5,000...1941

BOND. DEBT Oct 30 '16 \$689,600
 Sinking funds...37,765
 Assess. val. '16 (70% act.)...5,764,711
 Population in 1910...8,618
 INT. at fiscal agency, New York.

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 \$30,000...1931

Water-Works Bonds.
 5s J-J \$22,000...1931

Water-Works Extension Bonds.
 6s '11 M-S \$55,000...1937

Reservoir Bonds.
 5s J-J \$8,000...1937

Water-Works & Sewerage Bds.
 5s & 6s '08 A-O \$101,000...1938
 GEN. BD. DT. Mar 27 '16 \$216,000
 Assessment debt...125,000
 Assess. val. '15 (3-5 act.)...2,392,424
 Total tax (per \$1,000) '15...\$28.42
 INT. at fiscal agency, New York.

ALVA SCHOOL DISTRICT.
 High School Building Bonds.
 5s '16 J-J \$75,000...1917-1936
 BOND. DEBT Oct 1916...\$112,000
 Sinking fund...4,526
 Assessed valuation...2,881,360
 INT. payable in New York.

ARDMORE SCHOOL DISTRICT.
 School Bonds.
 5s '02 M-N \$25,000...Nov 1923
 5s '06 M-N 35,000...May 1 1926
 (Subject to call)

5s '09 100,000...June 1 1934

Heating Plant Bonds.
 5s '14 M-S \$12,000...1939

Building Bonds.
 5s '16 A-O \$40,000...Apr 3 1941

BOND. DEBT Mar 27 '16 \$172,000
 Assessed valuation 1915...6,009,158
 INT. at fiscal agency, New York.

BARTLESVILLE.
 Formerly a city in the Cherokee Nation (now in Washington County) in the Indian Territory.

School Bonds.
 5s J-J \$20,000...1924

Sewer Bonds.
 5s '07 M-N \$50,000...Nov 1 1927
 5s M-S 17,000...Sept 1 1928
 5s J-D 14,000...June 1 1933

Refunding Bonds.
 6s '07 M-N \$54,000...Nov 1 1933

Funding Bonds.
 6s '15 J-J \$25,863...July 20 1935

City-Hall Bonds.
 5s '09 J-D \$40,000...Dec 1 1929

Fire-Equipment Bonds.
 5s '09 J-D \$20,000...Dec 1 1929

Park Bonds.
 5 1/2 s '15 M-S \$43,500...Sept 15 1940
 (Subject to call after Sept 15 1925)

Garbage-Incinerator Bonds.
 5 1/2 s '15 M-S \$6,500...Sept 15 1940
 (Subject to call after Sept 15 1925)

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 the \$4,367,000 funding bonds described below. The amount on hand in the State Treasury Sept. 25 1916 amounted to \$1,925,764.57. The amount on hand in the State Treasury and official depository—moneys not distributed to the various funds and belonging to the State, amounted to \$971,081.91. Cash on hand, public school funds, amounted to \$1,921,897.86. Receipts annually from gross production of gas and oil at 2% is \$2,400,000.

LOANS.

Name and Purpose.	Interest.	Principal.
Funding bonds, coupon...1908 4 P-A Aug. 1 1918-27		\$1,460,000
do do coupon...1913 4 1/2 A-O Oct. 1 1924-33		2,907,000

(All or any of the 1913 bonds subject to call after Oct. 1923.)

INTEREST is payable at the Chatham & Phenix Nat. Bank in New York City or at the State Treasurer's office.

ASSESSED VALUATION for the State of Oklahoma in 1916-17 is \$1,248,811,724; in 1915 it was \$1,194,390,852; in 1914 it was \$1,184,948,176; in 1913 it was \$1,177,079,420; in 1912, \$1,193,655,846; in \$1,326,132,840,833; in 1910, \$916,343,830. Tax rate (per \$1,000) in 1916 is \$2.00 per \$1,000. 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

BARTLESVILLE.—(Concluded.)
BOND. DEBT Mar 1916 \$290,863
 Sinking fund Sept 25 1915. 75,000
 Assess. val. '14 (abt. act.). 6,886,071
 Tot. tax (per \$1,000) '15 (est.) \$31.60
 Population in 1910. 6,181
 INT. at Hanover Nat. Bk., N. Y.

BARTLESVILLE SCH. DIST.
 5s '08 J-J \$100,000. July 1 1928
 5s '09 J-J 67,000. 1929
 5s '14 J-J 25,000. July 1 1924
BOND. DEBT Aug 1915. \$192,000
 Sinking fund. 54,677
 Assess. val. '14 (4-5 act.). 8,697,218
 School tax (per \$1,000) '14. \$10.60
 INT. at Seaboard Nat. Bk., N. Y.
 and Hanover Nat. Bk., N. Y.

BEAVER COUNTY.
 Beaver is the county seat.
Refunding Bonds.
 5s '01 M-S \$31,000. Sept 11 1922
 5s '11 J-J 43,184. Mar 31 1931
BOND. DEBT Oct 1915. \$74,184
 Sinking fund April 1914. 30,977
 Assessed val. '15 (65% act.) 10,462,199
 State & Co. tax (per \$1,000) '14. \$4.10
 Population in 1910. 13,631
 INT. at fiscal agency, New York.

BLACKWELL.
 This city is in Kay County.
Water-Works Bonds.
 6s '09 Mar \$11,000. 1929
 (Subject to call)
 5 1/2s '02 40,000. 1932
 5s '09 42,600. 1929 & 1935
 6s '10 12,500. 1930
 6s '16 A-O 32,000. Apr 20 1941
Sewer Bonds.
 '05-'09 \$10,000. 1925 & 1929
 6s '16 A-O 18,000. Apr 20 1941
Electric Light Bonds.
 6s '09 220,000. 1929
 6s '16 A-O 10,000. Apr 20 1941
City-Building Bonds.
 6s '09 \$10,000. 1929
Street Bonds.
 6s '09-'10 \$7,500. 1929 & 1930
Park Bonds.
 6s '12 \$15,000. 1937
Pipe-Line Bonds.
 6s '12 \$100,000. 1937
Fire-Dept. Bonds.
 6s '10 \$5,000. 1930
BOND. DEBT Oct 1916. \$315,000
 Sinking fund. 14,000
 Assessed valuation 1916. 1,869,435
 Pop. 1910, 3,266; 1916 (est.) 6,000
 INT. at fiscal agency, New York.

CANADIAN COUNTY.
 El Reno is the county seat.
Court-House Bonds.
 4s '12 Feb \$50,000. Feb 1 '22-'31
Funding Bonds.
 6s '11 J-D \$44,550. 1917-1925
BOND. DEBT Sept 1916 \$99,500
 Sinking fund. 61,874
 Assessed val. 1916. 23,447,644
 Population in 1910 (Census). 23,501
 INT. at fiscal agency, N. Y.

CARTER COUNTY.
 County seat is Ardmore.
 4s \$200,000. 1934
 5s 70,000.
TOTAL DEBT (7)
 Assessed valuation 1915. \$14,389,010
 Tax rate (per \$1,000) 1915. \$9.95
 Population in 1910. 25,358

CHECOTAH.
 This city is in McIntosh County.
 Incorporated April 18 1895.
Water Bonds (Tax-exempt).
 6s \$85,000. July 1 1937
 6s 15,000. Jan 1 1928
Sewer Bonds (Tax-exempt).
 6s \$40,000. July 1 1935
School Bonds (Tax-exempt).
 6s \$15,000. Oct 1 1924
City-Hall, Fire Station and Jail.
 6s '15 P-A \$20,000. Aug 10 1940
Gas-Pipe Line Bonds.
 6s '16 P-A \$33,000. Feb 17 1941
BOND. DEBT Sept 1916. \$188,000
 Sinking fund. 30,000
 Assessed valuation 1915. 1,130,145
 Pop'n 1910, 1,683; 1916 (est.), 3,500
 INT. at fiscal agency, New York.

CHEROKEE.
 This city is the county seat of
 Alfalfa County. Pop'n '10, 2,015.
Sewer Bonds.
 6s '8 \$40,000. De 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 P-A \$9,000.
TOT. BD. DT. Oct 1916. \$164,000
 Water debt (incl.). 63,000
 Sinking fund. 37,000
 Assessed valuation 1916. 889,675
 Total tax (per \$1,000) 1916. \$23.65
 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 '04 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 '04 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 \$65,000. 1928
City-Hall Bonds.
 5s '08 M-N \$35,000. 1928
BOND. DEBT Nov 1 1916 \$455,000
 Assessment debt (add'l) 438,205
 Sinking fund. 184,086

Assess. val. '16-'17 (1/2 act.) \$6,764,466
 Total tax (per \$1,000) '16-'17 \$10.62
 INT. on sewer and water bonds
 due 1924, payable at A. B. Leach &
 Co., N. Y., on water and sewer bonds
 due 1925 at Importers & Traders
 Nat. Bank, N. Y.; sewer and water
 bonds due 1928 at Harris Trust &
 Sav. Bank, N. Y.; refunding bonds
 due 1928 at Chatham & Phenix Nat.
 Bank, N. Y.; 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 1915, 11,000.
Building Bonds.
 5s '02 P-A \$65,000. Aug 1 1922
 5s '08 A-O 90,000. Oct 1 1928
 5s '16 P-A 50,000. Feb 1 1936
Funding Bonds.
 6s '11 J-D \$8,654. Dec 18 1931
BOND. DEBT Mar 27 '16. \$213,654
 Sinking fund. 71,761
 Assessed val. '15 (90% act.) \$,119,462
 School tax rate (per \$1,000) '15. \$7.50
 INT. at fiscal agency, New York.

CHOCTAW COUNTY.
 Hugo is the county seat.
Current-Expense Bonds.
 5s '08 J-J \$25,000. Jan 1 1918
Jail Bonds.
 5s J-D \$25,000. June 1 1922
Court-House Bonds.
 5s J-D \$100,000. June 1 1922
Bridge Bonds.
 5s '11 J-J \$120,000. July 1 1936
Funding Bonds.
 6s '11 M-S \$12,875. Mar 20 1936
 5s '12 A-O 22,000. Oct 1 1932
 6s '13 J-D 15,900. Dec 1 1938
BOND. DEBT Apr 1916. \$320,475
 Assessed val. '15 (abt. act.) 9,865,262
 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 \$86,000. July 15 1926
 5s '07 M-N 40,000. Nov 1 1927
Water Works and City Hall.
 5s '11 J-J \$52,500. Jan 15 1936
Funding Bonds.
 6s '08 \$33,500. 1928
 6s '12 20,000. Jan 1 1937
 6s P-A 9,000. 1937
Park Bonds.
 6s '15 \$15,000.
BOND. DEBT Apr 27 '16. \$240,000
 Assess. val. '13 (abt. act.) 2,043,190
 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 1923
 6s '09 20,000. Nov 1 1923
 6s '11 A-O 20,000. Dec 1 1936
City-Hospital Bonds.
 6s '13 P-A \$25,000. Feb 15 1933
Sewer Bonds.
 6s '09 M-N \$25,000. Nov 1 1929
Electric-Light Bonds.
 6s '09 M-N \$40,000. Nov 1 1929
Funding Bonds.
 6s '09 \$15,000. Nov 1 1929
Park Bonds.
 6s '11 J-D \$10,000. Dec 1 1936
City-Hall Bonds.
 6s '11 J-D \$25,000. Dec 1 1936
BOND. DEBT Sept 1916. \$220,000
 Water debt (included). 80,000
 Assessed valuation 1916. 1,676,876
 City tax rate (per \$1,000) '16. \$20.95
 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 '10 M-S 14,000. Sept 1 1932
 6s '14 14,650. 1939
 6s '15 24,770. 1940
Court-House Bonds.
 6s '11 M-N \$60,000. May 1 1931
BOND. DEBT Mar 29 '16. \$219,420
 Warrant debt. 18,493
 Sinking fund. 48,163
 Assess. val. '15 (70% act.) 6,707,949
 State & Co. tax (per \$1,000) '15. \$11.75
 Population in 1910. 15,817
 INT. at fiscal agency in New York.

COALGATE.
 This city is in Coal County.
City-Hall Bonds.
 5 1/2s s-a \$8,000. May 1 1934
Water-Works Bonds.
 5s s-a \$44,000. Sept 2 1926
 5 1/2s s-a 27,000. May 1 1934
 6s s-a 30,000. Jan 15 1935
Sewer Bonds.
 5 1/2s s-a \$15,000. May 1 1934
 6s s-a 35,000. Sept 1 1938
Funding Bonds.
 6s s-a \$30,000. Mar 4 1937
 6s s-a 32,750. Jan 2 1934
Park Bonds.
 6s s-a \$5,000. Sept 1 1938
Fire Department Bonds.
 6s s-a \$5,000. Jan 15 1935
BOND. DEBT Sept 1 '16. \$231,750
 Sinking fund. 48,968
 Ass'd val. 1916 (65% act.) 1,128,142
 Tax rate (per \$1,000) 1916. \$52.70
 Pop'n 1910, 3,255; 1916 (est.), 5,000
 INT. at fiscal agency, New York.

COLLINSVILLE.
 This city is in Rogers County,
 Inc. May 22 1901. Commission gov-
 ernment adopted Jan. 15 1914.

Water-Works Bonds.
 6s '10 J-J \$30,000. Jan 1 1935
 6s '11 M-N 20,000. May 5 1936
Water & Light Extension.
 6s '13 P-A \$20,000. Feb 1 1938
Light & Power Bonds.
 6s '10 M-S \$45,000. Sept 1 1936
Sewer Bonds.
 6s '10 J-J \$7,500. Jan 1 1935
 6s '13 P-A 5,000. Feb 1 1938
City-Hall Bonds.
 6s '13 P-A \$11,500. Feb 1 1938
City-Hall Extension & Impt.
 6s '14 M-N \$4,000. May 1 1939
Funding Bonds.
 6s '13 \$17,332.42c. June 10 '38
Fire-Department Bonds.
 6s '13 P-A \$3,500. Feb 1 1938
GEN. BD. DT. Sept 20 '16 \$163,832
 Sinking fund. 22,225
 Assessed valuation 1916. 1,200,000
 City tax rate (per \$1,000) '16 \$21.28
 Pop'n 1910, 1,325; 1916 (est.), 7,000
 INT. at fiscal agency, New York.

COMANCHE COUNTY.
 Lawton is the county seat. A
 portion of this county was taken to
 form Cotton County.
Funding Bonds.
 5s '11 J-J \$90,000. Dec 9 1931
TOTAL DEBT Sept 1916 \$90,000
 Sinking fund. 20,031
 Assessed valuation 1916. 15,775,000
 County tax rate (per \$1,000) '15. \$4.50
 Population in 1910. 41,489
 INT. pay. at fiscal agency, N. Y.

CREEK COUNTY.
 Sapulpa is the county seat.
Court-House and Jail
 5 1/2s A-O \$145,000. 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. '15 (abt. act.) 32,167,931
 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 \$450,000. Part yearly
TOTAL DEBT July 1 1916 \$450,000
 Assessed valuation 1916. 3,500,000
 INT. at fiscal agency, New York

DEWEY.
 This city is in Washington County.
Park Bonds.
 6s '16 A-O \$15,000. Apr 1 1926
BOND. DEBT Oct 1916. \$108,000
 Sinking fund. 6,600
 Assess. val. (equalized). 959,850
 Population in 1910. 1,344
 INT. at fiscal agency, New York.

DUNCAN.
 This city is in Stephens County.
Water Bonds.
 5s '03 \$25,000. 1923
 5s '09 20,000. 1929
 6s '11 12,000. 1936
City-Hall Bonds.
 5s '09 \$6,000. 1929
Sewer Bonds.
 6s '11 \$38,000. 1936
Refunding Bonds (Tax-exempt).
 6s s-a \$14,518c. 1938
BOND. DEBT Sept 21 '16. \$115,518
 Floating debt. 800
 Sinking fund. 39,103
 Assessed valuation 1916. 1,415,010
 Tax rate (per \$1,000) 1916. \$34.50
 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 \$56,000. Mar 1 1924
 5s '07 M-S 15,000. Sept 1 1927
 6s '10 P-A 20,000. Feb 1 1933
 6s '12 A-O 13,000. Apr 1 1936
Jail Bonds (Tax-free).
 5s '09 J-J \$1,000. 1929
Sewer Bonds.
 5s '07 M-S \$20,000. Sept 1 1927
 5s '13 A-O 72,000. Apr 1 1933
Funding Bonds.
 6s '12 M-S \$7,820c. Mar 1 1932
Park Bonds.
 6s '12 A-O \$6,000. Apr 1 1922
Light Bonds.
 6s '10 P-A \$20,000. Feb 1 1930
 6s '12 5,000. 1922
GEN. BD. DT. Sept 1916. \$295,820
 Sinking fund. 116,000
 Assessed val. 1916. 3,650,750
 Total tax rate (per \$1,000) '14. \$18.00
 Population in 1910. 5,330
 INT. at fiscal agency, New York.

EDMOND.
 This city is in Oklahoma
 County.
 Light bonds. \$9,000
Water-Works Bonds.
 5s J-D \$45,000. Dec 1 1933
 6s J-D 9,000. Dec 1 1934
 6s J-D 10,000. Dec 1 1936
Sewer Bonds.
 6s J-D \$21,000. Dec 1 1934
 6s J-D 9,000.
Sewer & Elec.-Light Bonds.
 6s J-D \$10,000. Dec 1 1936
 6s J-D 17,000. June 15 1941
City Building Bonds
 6s J-D \$5,000. Dec 1 1934
Funding Bonds.
 6s A-O \$2,460c. Apr 15 1932
BOND. DEBT Sept 1916. \$119,460
 Water debt (included). 64,000
 Floating debt. 5,000
 Sinking fund. 22,575
 Assessed valuation 1916. 974,833
 Pop'n 1910, 2,090; 1916 (est.), 2,500
 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 \$20,000. Sept 1 1927
 6s '09 M-S 6,000. Mar 1 1929
 6s '10 M-S 15,000. Mar 1 1935
Water Bonds.
 6s '06 M-N \$25,000. May 1936
 6s '07 M-S 20,000. Sept 1 1927
 6s '09 M-S 23,000. Mar 1 1929
 6s '10 M-S 15,000. Mar 1 1935
 6s '13 M-N 10,000. Nov 1 1938
Funding Bonds.
 6s '10 M-S \$17,500. Mar 1 1930
 6s '09 M-S \$6,000. Mar 1 1929
GEN. BD. DT. Sept 22 '16 \$157,500
 Assessment debt. 64,000
 Sinking fund. 20,000
 Assess. val. '15 (1/2 act.) 1,403,000
 Total tax rate (per \$1,000) '15. \$32.50
 Population in 1910. 3,160
 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 '09 \$3,000. 1919
Sewer Bonds.
 6s '07 \$25,000. 1927
City-Hall Bonds.
 5s '10 \$50,000. 1930
Water Bonds.
 5s '10 M-S \$250,000. Sept 15 1935
 6s '11 P-A 35,000. Aug 1 1936
BOND. DEBT Oct 30 '16. \$380,000
 Sinking fund. 43,000
 Assess. val. '16 (2-3 act.) 4,288,500
 Total tax rate (per \$1,000) '16. \$17.20
 INT. pay. at fiscal agency, N. Y.

EL RENO SCHOOL DISTRICT.
 4s '03 s-a \$20,000. 1923
 6s '06 s-a 19,500. 1917-1923
 6s '06 s-a 14,000. 1917-1926
 6s '10 s-a 90,000. 1935
BOND. DEBT Oct 30 '16. \$380,000
 Sinking fund April 1916. 25,000
 Assess. val. '15. 5,273,132
 School tax rate (per \$1,000) '16. \$7.70
 Population in 1915 (est.) 8,500
 INT. at fiscal agency, New York.

ENID.
 This city is in Garfield County.
Water bonds. \$245,000
Sewer bonds. 200,000
Jail bonds. 5,000
Park improvement bonds. 10,000
Gas bonds. 25,000
Funding bonds. 156,200
BOND. DEBT Mar 1 1916 641,200
 Sinking fund. 94,526
 Ass'd val. '15 (abt. 45% act.) 6,862,750
 Total tax (per \$1,000) 1915. \$28.58
 Population in 1910. 13,799

ENID SCHOOL DISTRICT.
Building Bonds.
 6s '00 \$13,000. 1920
 5s '06 M-S 20,000. Sept 1 '17-'26
 5s '10 J-J 200,000. July 1 1940
BOND. DEBT Nov 1916. \$232,000
 Sinking fund. 30,000
 Assessed valuation 1914. 7,397,734
 School tax rate (per \$1,000) '16. \$7.00

FAIRVIEW.
 This city is in Major County. In-
 corporated Sept. 7 1909.
Water and Light Bonds.
 4s '07 \$20,000. Oct 1 1937
 4s '08 15,000. Oct 1 1933
 4s '09 15,000. Nov 1 1934
 4s '09 30,000. Mar 15 1929
 6s '12 60,000. Jan 15 1936
 6s '12 5,700. Nov 15 1932
BOND. DEBT Sept 27 '15. \$145,700
 School debt (additional). 13,500
 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. 1937
 6s 25,000. 1937
Water-Works and Sewer Bonds.
 6s 1937
City-Hall Bonds.
 6s '09 M-N \$20,000. 1934
Sewer Bonds.
 6s '09 M-N \$10,000. 1934
BOND. DEBT Sept 1916. \$110,000
 Sinking funds (Cash) 7,000
 Bonds 22,000
 Assessed valuation 1916. 1,600,000
 Tax rate (per \$1,000) 1916. \$26.00
 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 at tax 3 1/2% and
 held by State Supreme Court on
 March 12 1912. V. 94, p. 862.
City Building Bonds.
 4 1/2s '01 J-J \$25,000. Aug 1 1931
 6s '08 J-J 150,000. July 27 1933
Refunding Bonds.
 5s '08 A-O \$20,000. Oct 15 1933
Judgment Bonds.
 6s '02 M-S \$20,000. Mar 22 1922
Sewer Bonds.
 4 1/2s '01 J-J \$65,000. Aug 1 1931
 5s '07 J-J 49,000. Sept 20 1937
 5s '08 A-O 25,000. Oct 15 1933
 6s '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 P-A \$21,500. 1934
 (\$2,000 yearly installment Feb. 1 1924)
 6s '12 J-J \$3,000. Jan 1 1937
 5s '13 M-N 14,000. May 12 1932
Street-Improvement Bonds.
 6s '07 J-J \$810,000. Sept 20 1937
 6s '08 A-O 30,000. Oct 15 1933

GUTHRIE—(Concluded.)

Water Bonds. 4 1/2% '01 J-J \$30,000. Aug 1 1931
5% '07 J-J \$40,000. Sept 20 1937
5% '10 J-J 50,000. Jan 1 1935
Fire Bonds.
5% '10 J-J \$30,000. Jan 1 1935
BOND. DEBT Mar 27 '16. \$749,500
Sinking funds. 27,000
Assessed valuation 1915. 5,174,674
City tax (per \$1,000) 1915. \$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.
5 1/4% J-J \$5,000. July 6 '17-'18
6% M-S 18,000. Sept 24 '17-'25
Building Bonds.
5% '11 J-D \$25,000. June 1 1936
BOND. DEBT Apr 27 '16. \$749,500
Assess. val. '15 (abt. act.) 6,130,715
INT. at fiscal agency, N. Y.

HENRYETTA.
This city is in Okmulgee County.
Water-Works-Construct. Bonds.
6% '15 J-D \$100,000. Dec 1 1940
BOND. DEBT Jan 1916. \$264,837
Assessed valuation 1915. 1,471,039
Population in 1910. 1,671
INTEREST payable in New York.

HOBERT.
This city is in Klowa County.
Water-Works Bonds.
6% '03 \$17,500
6% '07 25,000
6% '10 25,000
6% '10 15,000
6% '15 2,500
Sewer Bonds.
6% '03 \$32,000
6% '07 25,000
Street Bonds.
6% '07 \$15,000
City-Hall and Park Bonds.
5% '11 \$100,000
BOND. DEBT Oct 1916. \$245,000
Assessed valuation 1,844,707
Tax rate (per \$1,000) 1916. \$16.00
Pop'n 1910, 3,345; 1916 (est.), 4,000

HOLDENVILLE.
This city is in Hughes County.
Inc. June 29 1908. Bonds are all taxable. Pop'n 1910, 2,296.
Water Bonds.
5% '02 \$20,000. Dec 1 1922
5% '09 M-S 45,000. Mar 1 '10-'34
6% '12 50,000. 1937
Sewer Bonds (Part yearly).
5% '09 M-S \$35,000. Mar 1 1934
Funding Bonds.
5% '09 \$9,000. June 1 1934
6% '11 F-A 10,887. Nov 1 1936
6% '12 5,000. 1937
City-Hall Bonds (Part yearly).
5% '09 M-S \$12,000. Mar 1 1934
Fire Equipment Bonds.
6% \$6,000. Apr 6 1940
GEN. BD. DT. Sept 21 '16 \$195,887
Assessment debt 86,532
Sinking fund 39,102
Assess. val. '16 (70% act.) 1,422,457
City tax rate (per \$1,000) '16. \$20.00
INT. at fiscal agency, N. Y.

HOLLIS.
This town is in Harmon County.
Refunding Bonds.
5% '12 \$8,000. Jan 1 1932
Water Bonds.
6% '11 F-A \$52,000. Aug 15 1936
Sewer Bonds.
6% '11 F-A \$20,000. Aug 15 1936
BOND. DEBT Apr 1916. \$90,000
Sinking funds. 15,000
Assessed valuation 1915. 1,000,000
Population in 1910. 964

HUGHES COUNTY.
Holdenville is the county seat.
Court-House and Jail Bonds.
5% '15 J-D \$100,000. Dec 1 1940
BOND. DEBT Mar 1916 \$146,000
Assessed valuation 1915. 11,391,191
Population in 1910. 24,040
Population in 1915 (est.). 30,000

HUGO.
This city is in Choctaw County.
Incorporated in October 1902.
Water-Works Bonds.
5% '08 F-A \$100,000. Aug 1 1933
(Subject to call Aug. 1 1918)
6% '09 \$50,000. Aug 1 1933
6% '10 35,000. Aug 1 1935
Sewer Bonds.
6% '10 \$75,000. Feb 1 1935
City-Hall Bonds.
6% '10 320,000. Feb 1 1935
Funding Bonds.
6% '13 \$12,215. Aug 28 1938
BOND. DEBT Sept 20 '16. \$292,215
Assessed valuation 1916. 2,590,353
Real value (est.). 1,015,957,000
Total tax (per \$1,000) 1914. \$27.10
Population in 1914. 6,784
INT. at fiscal agency in New York.

HUGO SCHOOL DISTRICT.
School Bonds.
5 1/2% '05 \$15,000. Nov 1 1925
5 1/2% '09 60,000. Feb 1 1929
School Bonds (Funding).
6% '11 \$7,658. Feb 1 1936
BOND. DEBT Sept 20 '16. \$82,658
Assessed val. 1916 (est.). 3,140,000
IDABEL.
This city is in McCurtain County.
Water Bonds (Tax free).
6% M-S \$40,000. 1935
6% '12 A-O \$35,000. Apr 15 1937
6% '16 7,000. 1941
Park Bonds.
6% '15 \$5,500.
BOND. DEBT Sept 20 '16. \$90,500
Floating debt. 1,300
Sinking fund. 6,600
Assessed valuation 1916. \$20,000
Tax rate (per \$1,000) 1916. \$36.50
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.
5% \$28,000. May 1 1934
Water-Works Bonds.
5% M-S \$16,000. Mar 1 1921
5% A-O 10,000. Apr 15 1921
5% F-A 5,000. Feb 2 1923
5% J-J 35,000. July 1 1935
Sewer Bonds.
5% J-J \$6,000. Jan 4 1924
GEN. BD. DT. Nov 1916. \$100,000
Sinking fund. 17,942
Assess. val. '16 (abt. 3-5 act.) 1,442,261
Total tax rate (per \$1,000) '16. \$9.90
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.
6% '03 J-J \$30,000. Dec 26 1923
5% '11 F-A 70,000. Aug 14 1936
City-Hall Bonds.
6% '04 J-J \$25,000. July 1 1924
Water-Works Bonds.
5% '07 J-J \$200,000. July 1 1937
6% '10 J-J 40,000. July 1 1935
Sewer Bonds.
6% '07 J-J \$90,000. July 1 1937
Street Bonds.
5% '07 J-J \$10,000. July 1 1937
Reservoir Bonds.
5% J-J \$200,000. July 1 1937
GEN. BD. DT. May 6 '16. \$657,000
Assessment debt Mar 6 '16. 129,500
Assess. val. '15 (abt. act.) 4,357,942
Total tax (per \$1,000) 1915. \$15.00
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.
6% '02 ann \$14,700. 1916-1922
5% '09 J-J 100,000. Jan 1 1929
5% '11 M-N 31,000. Nov 6 1936
BOND. DEBT Sept 21 '16 \$145,700
Sinking fund. 23,164
Assess. val. '16 4,396,666
School tax (per \$1,000) 1916. \$8.40
*Int. at Dist. Treas. office, on others at State fiscal agency in N. Y.

LINDSAY.
This city is in Garvin County.
Incorp. in 1903. Pop'n '10, 1,156.
School Bonds.
6% \$10,000
Water Works Bonds.
5 1/4% M-S \$30,000. Mar 1 1934
Electric-Light Bonds.
5 1/4% M-S 10,000. Mar 1 1934
BOND. DEBT May 1 '16. \$50,000
Assessed valuation 1915. 601,724
INT. at State fiscal agency in N. Y.

LOGAN COUNTY.
County seat is Guthrie
Sept \$34,200. 1917-1925
4 1/4% May 80,000. 1929-1929
5% Aug 45,000. 1929-1929
5 1/4% '12 M-S 37,000. Mar 23 1937
BOND. DEBT May 1916 \$200,000
Cash on hand. 21,255
Assess. val. 15 (abt. act. val.) 21,016,035
State & Co tax (per \$1,000) '15. \$6.60
Population in 1910 (Census). 31,740
INT. at fiscal agency, N. Y.

LOVE COUNTY.
Marietta is the county seat.
Current Expense Bonds.
5% Jan \$20,000. Jan 1 1928
Court-House & Jail Bonds.
5% A-O \$75,000. Sept 1 1926
Funding Bonds.
6% J-D \$34,000. Dec 27 1930
5 1/4% J-J 15,433.56 Dec 23 1937
Judgment Bonds.
6% '10 J-J \$3,000. Jan 1 1940
TOTAL DEBT Mar 30 '15. \$147,434
Sinking fund. 21,338
Assess. val. 1915. 5,063,931
State & Co tax (per \$1,000) '15. \$6.60
Population in 1910. 10,238
INT. on current expense bonds at State Capital; on others at State fiscal agency, N. Y. City.

MCALISTER.
Formerly a city in the Choctaw Nation, in the Indian Territory, and now in Pittsburgh County. City of McAlester was formed by an Act of Congress March 29 1906 by the merger of the city of South McAlester, incorporated Nov. 8 1899, and modified Jan. 17 1900, and the old town of McAlester, incorporated Jan. 23 1899. Commission government was adopted in 1910.
Water Bonds.
5% M-S \$150,000. Mar 2 1933
5% '09 F-A 20,000. Apr 1 1929
5% '11 80,000. May 31 1936
5% '12 F-A 30,000. Feb 1 1937
5% 25,000. Nov 1 1936
School Bonds.
5% M-S \$175,000. May 1 1937
Funding Bonds.
6% '12 F-A \$32,210. Feb 1 1937
6% A-O \$75,000. Apr 1 1923
Sewer Bonds.
5% '09 F-A \$175,000. Apr 1 1929
Jail Bonds.
5% '09 F-A \$8,000. Apr 1 1929
Park Bonds.
5% '14 M-S \$30,000. May 1 1939
BOND. DEBT May '16. \$820,120
Sinking fund. 216,932
Water debt. 325,000
Assess. val. '15 (3-5 act.) 6,561,200
Total tax (per \$1,000) 1915. \$31.70
Population in 1910 (Census). 12,954
INTEREST on water bonds of 1912 payable at office of Treasurer of Pittsburgh 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 and Sewer Bonds.
6% 13 M-S \$35,000. Sept 2 1937
Water-works bonds. \$28,000
Funding bonds. \$11,000
Electric light bonds. 7,500
Sewer bonds. 30,000
TOT. BD. DT. Mar 29 '16. \$109,500
Sinking funds. 7,484
Assessed valuation 1915. 1,103,103
Population in 1910. 1,546
Pop'n in 1913 (local census). 2,050
INT. at fiscal agency in N. Y.

MEDFORD.
This city is in Grant County. Inc. in 1895. Pop'n 1910, 1,110.
Water Bonds.
6% J-J \$25,000. 1932
6% '10 M-S 12,000. Mar 1 1935
Funding Bonds.
6% M-S \$3,300. 7-55
Part due each year beg. Mar. 7 1913
6% J-J \$1,000. 1913
6% F-A 8,318.60. 1932
Electric-Light Bonds.
6% '10 M-S \$18,000. Mar 1 1935
BOND. DEBT May 2 '16. \$74,919
Assess. val. '15 (abt. 3 act.) 658,750
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.
5% '02 M-S \$150,000. Mar 1 1932
5% '08 F-A 250,000. Feb 1 1933
5% '11 M-S \$90,000. Mar 1 1936
Sewer Bonds.
5% '02 M-S \$25,000. Mar 1 1932
5% '04 M-N 100,000. Nov 1 1925
5% '11 M-S 225,000. Mar 1 1936
5% '16 25,000. 1941
(Subject to call.)
Water and Sewer Bonds.
4 1/4% M-S \$100,000. Nov 1 1925
Storm Sewer Bonds.
5% '08 F-A \$50,000. Feb 1 1933
Garbage Disposal Bonds.
5% '11 M-S \$35,000. Mar 1 1926
Refunding Bonds.
5% '08 M-S \$74,000. 1928
Funding Bonds.
6% '13 A-O \$52,061.33 Oct 1 1928
Fire-Protection Bonds.
5% '09 M-S \$60,000. Sept 1 1929
Park Bonds.
5% '10 M-S \$50,000. Sept 1 1935
5% '13 F-A 150,000. Feb 1 1938
Gas-Pipe Bonds.
5% \$10,000. Jan 1 1941
GEN. BD. DT. Nov 1916 \$2,000,066
Assess'd debt add'l (est.). 1,100,000
Sinking fund. 409,526
Tot. ass'd val. 15 (90% act.) 27,077,509
City tax rate (per \$1,000) '16. \$11.58
Pop'n '10. 25,278; '16 (est.) 33,000.
INT. at fiscal agency, N. Y.

MUSKOGEE SCHOOL DISTRICT.
5% '05 M-S \$80,000. Sept 1 1923
4 1/4% '05 M-S 75,000. Nov 1 1925
4 1/4% '09 F-A 300,000. Feb 1 1929
5% '11 M-N 175,000. May 1 1936
5% '12 M-N 130,000. May 1 1937
BOND. DEBT Nov 1 1916 \$760,000
Sinking fund. 223,973
Assessed val. '16 (actual). 25,051,238
School tax (per \$1,000) 1916. \$7.30
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.
5% '08 J-J \$45,000. Jan 1 1918
Funding Bonds.
5% '09 J-J \$31,000. July 1 1934
5% '10 A-O 80,000. Oct 1 1930
Bridge Bonds.
5% '10 J-D \$140,000. Dec 5 1930
CO. BD. DT. Mar 25 '16. \$206,000
Floating debt Mar 1 1916 (estimated). 136,800
County sinking funds. 102,523
Assess. val. '15 (act. val.) 47,790,107
Co. tax rate (per \$1,000) '15. \$5.10
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.
6% '09 F-A \$10,000. Aug 1 1934
(Subject to call after Aug. 1 1919.)
Water Bonds.
6% '03 F-A \$13,000. 1933
6% '09 F-A 27,500. Aug 1 1934
(Subject to call after Aug. 1 1919.)
Water-Extension Bonds.
6% '15 J-J \$20,000. Jan 1 1925
15,000. Jan 1 1936
15,000. Jan 1 1935
25,000. Jan 1 1940
Sewer Bonds.
6% '16 F-A \$25,000. Aug 1 1941
BOND. DEBT Sept 25 '16 \$152,500
Sinking fund. 1,849
Assessed valuation 1916. 897,598
Total tax rate (per \$1,000) '15. \$41.07
INT. at fiscal agency, N. Y.

NEWKIRK.
This city is in Kay County.
City-Hall Bonds.
6% '01 \$6,000. Feb 1 1921
Water-Works Bonds.
6% '01 \$24,000. 1931
(Subject to call beginning in 1921.)
6% '02 \$26,000. 1932
(Subject to call beginning in 1922.)
6% '10 \$30,000. Dec 1 1935
(Subject to call begin. Dec 1 1920.)

Sewer Bonds.
5% '10 \$35,000. Feb 1 1935
Funding Bonds.
6% '12 J-J \$3,000. June 1 1937
BOND. DEBT Mar 30 '15. \$127,000
Assessed valuation. 1,131,000
Population in 1910. 1,992

NOBLE COUNTY.
Perry is the county seat.
Court-House Bonds (Tax-free).
5% '15 J-J \$100,000. July 1 26-'35
BOND. DEBT Sept 1916 \$137,000
Sinking fund. 59,151
Assessed value 1916. 13,408,809
Tax rate (per \$1,000) 1916. \$6.50
INT. at fiscal agency, New York.

NORMAN.
County seat of Cleveland Co. First inc. 1889; city of first class 1902.
6% Mar \$16,000. Subject to call
6% Sewer and Water Bonds.
6% '08 M-S \$80,000. Mar 1 1933
Refunding Bonds.
6% '13 June \$20,000. June 15 1933
GEN. BD. DT. Mar 30 '16 \$138,000
Floating debt (est.). 7,000
Sinking funds. 19,500
Assessed valuation 1915. 1,970,088
Population in 1910. 3,724
INT. at Chatham & Phenix Nat. Bank, New York.

NORMAN SCHOOL DISTRICT.
5% \$40,000. Jan 1 1929
5% 10,000. July 1 1934
Funding Bonds.
5% \$15,000. Mar 10 1934
Site-Purchase and Building.
5% '16 A-O \$40,000. 1929-1941
(\$10,000 every 5 years.)
BOND. DEBT April 1916. \$65,000
Sinking funds. 6,500
Assessed valuation 1915. 2,544,156
INT. at fiscal agency, New York.

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.
5% '08 M-S \$85,000. Sept 1 1928
5% '09 M-S 15,000. Sept 1 1934
5 1/4% '11 J-D 75,000. June 1 1931
Sewer Bonds.
5% '09 M-S \$30,000. Sept 1 1934
City-Hall Bonds.
5 1/4% '11 J-J \$20,000. Nov 7 1931
Funding Bonds.
6% \$4,284.05. Dec 10 1923
GEN. BD. DT. Mar 1916. \$309,284
Assess. val. '15 (3% actual). 2,345,000
Tax rate (per \$1,000) 1916. \$34.50
INT. in N. Y. at Nat. City Bank and State fiscal agency.

NOWATA SCH. DIST. NO. 40.
All bonds are tax-exempt.
5 1/4% '09 s-a \$37,000 &c. 1917-1929
5% 5 1/4% '09 s-a 30,000 &c. 1934
Funding Bonds.
5% '10 M-S \$8,000. 1935
BOND. DEBT May 1915. \$78,500
Sinking fund. 8,000
Assess. val. '14 (3% actual). 2,078,000
School tax rate (per \$1,000) '14. \$8.00
Population in 1915 (est.). 5,500
INT. at fiscal agency, N. Y.

NOWATA COUNTY.
Nowata is the county seat.
Bridge Bonds.
5% '10 J-J \$100,000. July 1 1935
Court-House and Jail Bonds.
5% '10 F-A \$75,000. Aug 1 1921
Funding Bonds.
5% '14 \$20,000. Oct 1 1919
BOND. DEBT Sept 1916 \$195,000
Floating debt. 19,434
Sinking fund. 55,198
Assess. val. '15 (60% act.) 14,617,153
State & Co. tax (per \$1,000) '16. \$9.00
Population in 1910 (Census). 14,223
INT. at fiscal agency in New York.

OKEMAH.
This city is in Okmulgee County.
Water Bonds.
6% \$49,500. 1934
6% '14 25,000. 1939
Electric-Light Bonds.
6% \$5,500. 1934
School Bonds.
6% \$12,500. 1926
BOND. DEBT May '16. \$92,500
Sinking fund. 20,112
Assessed val. '15 (4-5 act.) 1,041,921
City tax rate (per \$1,000) '15. \$13.50
Population in 1910. 1,389

OKFUSKEE COUNTY.
Okemah is the county seat.
Bridge Bonds.
5% '10 M-S \$100,000. Mar 1 1930
Refunding Bonds.
6% '10 J-D \$31,450. Dec 12 1930
TOTAL DEBT Sept 20 '16 \$131,450
Sinking fund. 51,527
Assessed valuation 1916. 9,358,436
State & Co. tax (per \$1,000) '16. \$8.52
Population in 1910 (Census). 49,995
INT. at fiscal agency, N. Y.

OKLAHOMA CITY.
This city, the capital of the State, is the county seat of Oklahoma Co. Incorp. Mich. 10 1891. Commission government adopted Mich. 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 falls. V. 99, p. 1691. Pop. 10, 64,205.
Funding Bonds.
6% '06 J-D \$1,000. June 24 '17-'26
4 1/4% '06 M-S 45,000. Sept 1 1925
5% '08 F-A 72,500. Feb 15 1928
5% '11 A-O 200,000. Oct 9 1936
Hospital Bonds.
6% '08 M-S \$25,000. Nov 16 1933
5% '11 M-S 25,000. Mar 1 1936
Stable-Site Bonds.
5% '10 J-J \$10,000. Jan 1 1935

OKLAHOMA CITY.—(Concluded.)

Sewer Bonds.
5s '00 A-O \$20,000.00 Nov 15 1930
4 1/2s '06 F-A 225,000.00 Feb 1 1936
5s '07 A-O 50,000.00 Oct 1 1937
6s '09 M-N 15,000.00 May 1 1934
6s '09 A-O 185,000.00 Oct 1 1934
5s '09 J-O 200,000.00 June 1 1934
5s '11 M-S 125,000.00 Mar 1 1936
4 1/2s '16 J-J 200,000.00 July 1 1941

Fire Department Bonds.
5s '09 J-O \$100,000.00 June 1 1934
5s '10 A-O 150,000.00 Aug 1 1935

Refunding Bonds.
4 1/2s '06 F-A \$5,000.00 Aug 15 1928
5s '07 08F-A 10,000.00 Aug 15 '27&28
5s '09 10F-A 10,000.00 Aug 15 '29&30

Garbage-Disposal Bonds.
5s '10 J-J \$50,000.00 Jan 1 1935

Park Bonds.
5s '09 J-D \$400,000.00 June 1 1934
5s '10 A-O 200,000.00 Aug 1 1935
5s '12 F-A 250,000.00 Feb 15 1937

Water Bonds.
5s '00 A-O \$80,000.00 Oct 1 1930
5s '00 M-N 20,000.00 Nov 1 1930
4 1/2s '06 F-A 225,000.00 Feb 1 1936

City-Jail Bonds.
5s '09 J-D \$35,000.00 June 1 1934
5s '10 A-O 10,000.00 Aug 1 1935

Street Bonds.
5s '10 A-O \$15,000.00 Aug 1 1935
5s '11 M-S 30,000.00 Mar 1 1931

City-Hall Bonds.
4 1/2s '16 \$15,000.00 Serial
BOND, DT, Sept 27 '16 \$3,703,500

Assessed valuation 1916 65,112,190
Total tax rate (per \$1,000) '16 \$27.50

INT. on 6s, 5s and 4 1/2s at fiscal agency, N. Y. on 4 1/2s due Sept. 1 1925 at Hanover Nat. Bank, N. Y.
Exclusive of \$1,715,000 bonds awarded in June 1916 but up to date of statement (Sept. 27 1916) had not been delivered.

OKLAHOMA CITY SCH. DIST.

This district not only includes Oklahoma City, but considerable adjacent territory.

Building Bonds.
4s '03 J-J \$50,000.00 July 1 1923
4 1/2s '05 J-D 60,000.00 June 1 1925

Refunding Bonds.
5s '11 M-S \$187,500. Mar 1 '17-'31
BOND, DEBT Sept 1916 \$1,844,748

Assessed valuation 1916 70,106,327
Real value (est.) 1914 125,000,000

Tax rate (per \$1,000) 1916 \$5.09
Population in 1915 (est.) 80,000

OKLAHOMA COUNTY.

County seat is Oklahoma City.

Drainage Warrants.
6s \$38,000.00 \$3,000 yearly

Funding Bonds.
6s '96 \$59,300.00 Jan 27 '17-'26
4 1/2s '99 72,600.00 Nov 1 1920

Court-House Bonds.
4 1/2s '03 \$100,000.00 Dec 31 '24-'33
4 1/2s '05 10,000.00 Sept 1 '28-'35

Jail Bonds.
4 1/2s '05 \$30,000.00 Sept 1 '26-'35
TOTAL DEBT July 1 1916 \$376,358

Assess. val. '16 (abt. act.) 88,855,730
State & Co. tax (per \$1,000) '15 \$7.50

OKMULGEE.

This city is in Okmulgee County. Incorporated in Dec. 1900. Commission government adopted April 2 1912. Population 1910, 4,176.

Refunding Bonds.
6s '09 \$22,000.00 Dec 15 1934

Sewer Bonds.
5s '03 M-N \$15,000.00 Nov 1 1923
5s '07 08F-A 10,000.00 Oct 24 1927

City-Hall Bonds.
5s '09 F-A 70,000.00 Feb 1 1929

Water Bonds.
5s '03 M-N \$38,000.00 Nov 1 1923
5s '07 A-O 60,000.00 Oct 24 1927

Garbage-Disposal Plant Bonds.
5s \$5,000.00 Sept 14 1939

Park Bonds.
5s \$100,000.00 Apr 26 1940

Building Bonds.

5s '09-'13 \$30,000.00 1929 & 1938
High-School Bonds.
6s '09 \$60,000.00 1929

High & Ward School Building.
6s '15 M-S \$115,000.00 1940

School-Site Bonds.
5s '09 \$2,000.00 1929
TOT. BD. DT. May 1 1916 \$242,000

Assess. val. 1915 (est.) 6,000,000
INT. at fiscal agency, N. Y.

OKMULGEE COUNTY.

Okmulgee is the county seat.

Current Expense Bonds.
5s '08 \$25,000.00 Jan 1 1918

Funding Bonds.
5s '09 \$14,000.00 June 1 1929
5s '11 25,000.00 Jan 1 1931

Court-House and Jail Bonds.
5s '16 A-O \$125,000.00 Apr 1 1941

BOND, DEBT Apr 1916 \$233,210
Sinking fund 72,000

Assessed valuation 1915 21,367,774
Population in 1910 21,115

OSAGE COUNTY.

Pawhuska is the county seat.

Bonds are tax-free. Pop. 10,20,101

Current-Expense Bonds.
5s \$10,500.00 1917

Court-House and Jail Bonds.
5s '11 J-D \$100,000.00 Dec 1 '22-'31

Refunding Bonds.
6s \$46,789.00 1932
6s \$26,000.00 1932

Funding Bonds.
6s '12 M-S \$29,800.00 Jan 1 1932

BOND, DEBT Mar 1916 \$227,080
Sinking fund 27,317

Assess. val. 15(70% act.) 25,548,962
State & Co. tax (per \$1,000) '15 \$9.01

OTTAWA COUNTY.

Miami is the county seat.

Court-House and Jail Bonds.
5s '15 A-O \$75,000.00 Oct 1 '30-'40

Bridge Bonds.
5s '15 A-O \$85,000.00 Oct 1 '30-'40

BOND, DEBT Sept 21 '18 \$170,000
Assess. valuation 1916 10,400,000

Tax rate (per \$1,000) '16 \$6.83
Population in 1910 16,713

PAWUSKA.

This city is in Osage County. Inc. June 28 1906. Commission gov. adopted during July 1912. V. 956 P. 311. Popula. in 1910, 4,776.

City owns and operates its water, electric light and natural gas plants.

City-Hall Bonds.
6s '07 \$12,000.00 May 25 1927

Water Bonds (Tax-exempt).
6s '07 J-D \$60,000.00 1937

Sewer Bonds (Tax-exempt).
6s '07 J-D \$40,000.00 1937

PITTSBURG COUNTY.

McAlester is the county seat.

Funding Bonds (Tax-exempt).
5s '10 s-a \$88,540.00 Jan 10 1936

BOND, DEBT Mar 25 '16 \$109,815
Sinking funds 27,651

Assess. val. 15 (7 1/2 act.) 2,779,435
State & Co. tax (per \$1,000) '15 \$10.135

PONCA SCHOOL DISTRICT.

A district in Kay County.

11 M-N \$35,000.00 Nov 1 1936

School-Equipment Bonds.
5s '11 \$15,000.00 Nov 1 1931

Building Bonds.
5s Oct \$12,000.00 Oct 2 1925

Refunding Bonds.
5s '14 \$6,000.00 June 8 1934

Paving Bonds.
5s '14 M-S \$6,000.00 1934

BOND, DEBT Nov 1914 \$73,000
Assessed valuation 1912 2,188,197

Population in 1913 (est.) 5,000
INT. at fiscal agency, N. Y.

POTEAU.

This city is in Leflore County.

Water-Works Bonds.
5s A-O \$30,000.00 1928

Sewer Bonds.
5s A-O \$28,000.00 1930

Park Bonds.
6s M-N \$30,000.00 1933

BOND, DEBT Sept 1916 \$110,000
Floating debt 44,500

Sinking fund (est.) 2,000
Assessed val. 1916 \$1,216,000

Total tax rate (per M) '16 \$13.00
Population in 1910 1,530

ROGERS COUNTY.

Claremore is the county seat.

Current expense bonds 1908 \$25,000
Court-house and jail bonds 1914 14,000

Township Road Bonds.
6s F-A \$219,000.00 various

Funding Bonds.
5s '11 \$43,642.00 1931

BOND, DEBT Apr 26 '16 \$161,566
Twp. road bonds add'l 219,000

Assessed valuation 1915 16,069,245
Real value (est.) 1913 25,000,000

State & Co. tax (per \$1,000) '15 \$12.25
Population in 1910 17,736

RYAN.

This town is in Jefferson Co. Inc. about 1900. Pop in 1910, 1,070.

Water-Works Bonds.
6s J-J \$45,000.00 1929

Sewer Bonds.
6s '11 M-N 8,000.00 1936

TOT. BD. DT. Oct. 6 '16. \$161,000

Sinking funds 18,000
Assess. val. '16 (abt. act.) 7,384,000

an INT. at First Nat. Bank, Chic.; others at fiscal agency, New York.

SAPULPA TOWNSHIP.

This township (P. O. Bowdon) is in Creek County.

Road Bonds.
6s '16 F-A \$45,000.00 Feb 7 1941

BOND, DEBT Oct 1916 \$136,901
Assess. val. 1915 3,195,767

Real value (est.) 4,500,000
Population in 1910 2,675

SHATTUCK.

This town is in Ellis County.

Water Bonds (Red. beg. in 1919).
6s '09 \$50,000.00 July 1 1934

Funding Bonds.
6s '14 M-N \$25,200.00

(Due \$6,300 in 5, 10, 15 and 20 years)
BOND, DEBT Sept 1915 \$75,200

Assessed valuation 1914 613,840
Population in 1910 1,231

SHAWNEE.

This city is in Pottawatomie Co. Incorp. as a city of first class Mich. 16 1896. Population in 1910, 12,474.

Refunding Bonds.
5 1/2s \$46,000.00 1938

Funding Bonds.
6s '07 \$15,198.00 Oct 16 1917

Water-Works Bonds.
6s '08 A-O \$35,000.00 Oct 1 1918

City-Hall Bonds.
5 1/2s '04 J-J 125,000.00 Jan 1 1934

Sewer Bonds.
5s '03 \$30,000.00 May 1 1923

Water and Sewer Bonds.
5s '07 F-A \$165,000.00 Feb 1 1937

Convention-Hall Bonds.
5s '09 J-J \$50,000.00 Jan 1 1929

Hospital Bonds.
5s '09 J-J \$20,000.00 Jan 1 1929

Park Bonds.
5s '12 \$50,000.00 Nov 19 1932

GEN. BD. DT. Oct 12 '15 \$870,453
Assessment debt 240,000

Assess. val. '14 (abt. act.) 6,457,564
Total tax (per \$1,000) '14 \$28.72

SHAWNEE SCH. DIST. No. 93.

Building Bonds (Tax-exempt).
6s F-A \$4,000.00 1919

Refunding Bonds (Tax-exempt).
6s M-S \$7,500.00 1915-1927

BOND, DEBT Apr 7 '16 \$299,619
Floating debt 23,225

Sinking fund 116,903
Assessed valuation 1915 7,772,227

School tax (per \$1,000) 1915 \$12.50
INT. at fiscal agency, New York.

SNYDER.

This place is in Nowata County.

6s '05-'07 \$45,000.00 1931

Refunding Bonds.
6s '12 \$21,800.00 1932

TOT. BD. DT. Sept 1916 \$106,800

Assessed val. 1916 501,428

Tax rate (per \$1,000) 1916 \$17.00

Population in 1910 1,122

INT. payable at Farmers' & Merchants' Bank, Snyder.

STILLWATER.

This city is in Payne Co. Inc. as a town in 1891 and as a city of the first class in 1899.

Water-Works Bonds.
5s J-J \$5,000.00 May 1 1933

Sewer Bonds.
6s '16 \$10,000.00 1941

BOND, DEBT May 1 '16 \$149,000

Water debt (included) 98,000

Assessed valuation 1915 1,669,697

Population in 1910 3,444

INT. at fiscal agency, New York.

SULPEUR SCHOOL DISTRICT.

This district is in Murray County.

5 1/2s \$11,000.00 1932

5s 21,000.00 1932

5s 4,000.00 1932

5s 29,000.00 1932

Funding Bonds.
6s '12 A-O \$2,697.56 Apr 16 1937

BOND, DEBT Sept 27 '15 \$67,698

Assess val. '14 (abt. act.) 1,472,314

School tax (per \$1,000) 1914 \$14.46

INT. at fiscal agency, New York.

TALEQUAH.

This city is in Cherokee County.

Water bonds \$53,000

Street bonds 30,000

City-hall bonds 1,200

City-jail bonds 1,200

School bonds 27,500

BOND, DEBT Mar 1918 115,000

Assessed valuation 1915 1,636,115

Tax rate (per \$1,000) '16 \$11.78

Population in 1910 2,891

TOKAWA.

This city is in Kay County. Inc. in 1907. Population 1910, 1,776.

Water Bonds.
6s '02 \$15,000.00 Feb 3 1922

5 1/2s '09 13,500.00 Jan 1 1929

6s '12 20,000.00 Oct 1 1932

Sewer Bonds.
5 1/2s '09 \$5,000.00 Jan 1 1929

Electric-Light Bonds.
5 1/2s '09 \$18,500.00 Jan 1 1929

Refunding Bonds.
6s '12 \$15,000.00 Jan 1 1932

BOND, DEBT Sept 1916 \$87,000

Sinking funds 21,000

Assessed valuation 1915 628,772

Total tax (per \$1,000) 1914 \$32.55

an INT. at State Treas. office on other bonds at fiscal agency, N. Y.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES

INDEX FOR THE PACIFIC STATES, CITIES, Etc

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State of California.

ITS
 DEBT, RESOURCES, &c.

Admitted as a State (Act of Sept. 9 1850).....Sept. 9 1850
 Total area of State (square miles).....158,297
 State Capital.....Sacramento
 Governor (term exp. 1st Mon.aft.Jan.1'19).....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.	Int. ceased \$3,500c.....
Civil War Bonds of 1860	Int. ceased \$500c.....
Funded Debt Bonds.	
6s g '73 J-J \$2,277,500c (*)	
Sea Wall Bonds.	
4s '05 J-J \$932,000c. Jan 2 1924	(Subject to call after Jan. 2 1914.)
San Francisco Building Bonds.	
4s g '15 J-J \$1,000,000 July 2 '18-'65	
University of California Bonds.	
4½ g '15 J-J \$1,800,000c. Jan 5 '21-'65	

Harbor-Improvement Bonds.	
4s g '11 J-J \$9,000,000c. July 2 1985	(Subject to call after July 2 1950.)
Highway Bonds.	
\$5,200,000c. July 3 '17-'29	
1,800,000c. July 3 '30-'33	
200,000c. July 3 1934	
3,000,000c. July 3 '35-'41	
3,000,000c. July 3 '42-'49	
1,000,000c. July 3 '49-'51	
2,500,000c. July 3 '52-'58	
300,000c. July 3 1958	
1,200,000c. July 3 '59-'61	

* Of which \$1,526,500 held by State School Fund and \$751,000 by University.

INTEREST is payable at the office of the Treasurer in Sacramento and Bankers' Trust Co., New York City.

TOTAL DEBT.—The total bonded debt of the State Sept. 15 1916 was \$33,013,500, including \$4,000 civil bonds on which interest has ceased. The warrant debt on Sept. 1 1916 was \$1,156,391.36. Cash in treasury on Sept. 15 1916 amounted to \$19,576,088.37. The sinking fund Sept. 15 1916 amounted to \$33,472. The \$2,000,000 sea-wall bonds (\$932,000 now outstanding) issued for San Francisco are not included in the total indebtedness of the State; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners.

The bonds of 1873 (\$2,277,500) matured in 1893. No sinking fund having been provided for their payment, they were taken over by the State for its school funds and have been so held since 1893.

The State Treasurer on Sept. 15 1916 held bonds aggregating \$7,530,249.92 for the benefit of the State School Fund; this includes \$1,526,500 of the funded debt bonds of 1873. The State Treasurer also holds \$3,470,812.50 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.
1916	\$3,578,146,434	None	1904	\$1,545,698,785	\$5.35
1915	3,311,446,744	None	1902	1,290,238,964	3.82
1914	3,202,450,546	None	1900	1,217,648,863	4.98
1913	3,114,136,640	None	1890	1,101,137,290	5.80
1912	2,920,400,512	None	1880	666,399,985	6.40
1910	2,471,505,410	\$3.53	1870	277,538,134	8.65
1908	1,991,554,603	4.00	1860	148,193,540	6.00
1906	1,595,897,411	4.76	1850	57,670,689	5.00

Value of operative property included in 1916 is \$504,284,748; in 1915 it was \$365,591,085; in 1914 it was \$351,511,804.

There is now no general tax, revenue being derived from taxation in accordance with Sec. 14 of Art. 13 of the constitution, from 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; 1914, \$13,580,773; 1915, \$15,036,700; 1916, \$15,678,219.

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. to celebrate the opening of the Panama Canal. Another amendment, approved on Nov. 8 1910, was for the purpose of creating a State fund of \$5,000,000 for the use, establishment, maintenance and support of the Panama Pacific International Exposition. Still another amendment adopted provided 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.

BOND PROPOSITIONS.—Propositions providing for the issuance of \$18,000,000 highway (all outstanding, see table of bond above), \$1,500,000 San Diego sea-wall, \$1,000,000 India Basin and \$9,000,000 harbor-improvement (all outstanding, see table of bonds above) 4% bonds for the city and county of San Francisco, were adopted at the general election on Nov. 8 1910 V. 92, p. 202. V. 98, p. 538. On May 23 1912 Judge Seawell dis-

missing 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) initiative 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 shall not in any manner create any debt or debts, liability or liabilities, which shall singly or in aggregate with any previous debts or liabilities, exceed the sum of three hundred thousand dollars, except in case of war to repel invasion or suppress insurrection, unless the same shall be authorized by law for some single object or work to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within seventy-five years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged, and such law may make provision for a sinking fund to pay the principal of such debt or liability to commence at a time after the incurring of such debt or liability of not more than a period of one-fourth of the time of maturity of such debt or liability; but no such law shall take effect until, at a general election, it shall have been submitted to the people and shall have received a majority of all the votes cast for and against it at such election; and all moneys raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county, or city and county, if one be published therein, throughout the State, for three months next preceding the election at which it is submitted to the people. The Legislature may at any time after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same.

ARTICLE 12. Section 13. *State Not to Loan Its Credit, &c.*—The State shall not, in any manner, loan its credit, nor shall it subscribe to or be interested in the stock of any company, association or corporation.

ARTICLE 4. Section 31.—*Legislature Prohibited from Lending Credit, &c., of State, City, County, &c.*—The Legislature shall have no power to give or to lend, or to authorize the giving or lending of, the credit of the State, or of any county, city and county, city, township or other political corporation or sub-division of the State now existing, or that may be hereafter established, in aid of or to any person, association or corporation, whether municipal or otherwise, or to pledge the credit thereof in any manner whatever for the payment of the liabilities of any individual, association, municipal or other corporation whatever; nor shall it have power to make any gift, or authorize the making of any gift, or any public money or thing of value to any individual, municipal or other corporation whatever; provided, that nothing in this section shall prevent the Legislature granting aid pursuant to section twenty-two of this Article; and it shall not have the power to authorize the State or any political sub-division thereof to subscribe for stock or to become a stockholder in any corporation whatever.

The exception provided in Section 22 of Article 4 (referred to in the last clause of the above) permits merely the granting of aid by the State and by cities, &c., to institutions for the support and maintenance of minor orphans, or half-orphans, or abandoned children, or aged persons in indigent circumstances. By an amendment adopted Nov. 8 1910 further provision was 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 material finished 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 & MUNICIPAL 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.

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.

TAX EXEMPT AMENDMENT.—At the November 1902 election the following amendment to Article 13 of the State constitution was favorably voted upon.

SECTION 14. All bonds heretofore 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.

DECISION CONCERNING IRRIGATION DISTRICT BONDS.—State Supreme Court renders decision defining the obligation of the irrigation district towards a holder of its bonds.

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.

SAVINGS BANK INVESTMENTS.—Investments by savings banks are regulated by the Bank Act of 1909 (Section 61) as amended by Chapter 608, Laws of 1915.

POPULATION OF STATE.—1910 — 2,377,549 1890 — 1,208,130 1870 — 590,247 1850 — 92,597 1900 — 1,485,053 1880 — 804,694 1860 — 379,994

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

NOTE.—For debt of cities divisions not found among the statements given below, see "Additional Statements" at the end of this State.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

ALAMEDA. This city is in Alameda County. City was incorporated 1854; re-inc. 1872, 1878 and 1884. City was re-incorporated under Freeholder's charter in 1907. Pop'n 1910, 23,382. School Bonds. 58 '94 J-D \$22,500. Dec 1 '17-'34 58 '15 J-J \$25,000. July 1 '17-'55 City-Hall Bonds. 58 '91 J-D \$18,475. Dec 1 '17-'34 48 '01 J-D \$2,250. Dec 1 '17-'41 44 '08 A-O \$13,940. Apr 1 '17-'48 Elec., Lt. & Police Dept. Bonds. 58 '12 M-N \$142,200. Nov 1 '17-'52 Sewers and Schools. 44 '10 J-D \$153,000. July 1 '17-'50 BOND, DEBT July 1915. \$972,225 Assess. val. '14 (equalized) 19,733,130 City tax rate (per \$1,000) '16, \$13.00 INT. payable at City Treas. office.

ALAMEDA CO. UN. H. S. D. NO. 3. Building (Int. at Co. Treas. office). 58 '12 J-D \$80,000. June 1 '18-'47 BOND, DEBT Oct 1916. \$80,000 Sinking funds. 2,907 Assess. val. '16 (3-5 act.) 7,892,625 ALAMEDA CO. UN. H. S. D. NO. 4. High-School Building Bonds. 58 '06 J-J \$65,500. 1917-1926 BOND, DEBT Oct 1916. \$66,500 Sinking fund. 4,746 Assess. val. '16 (3-5 act.) 20,553,040 INT. at Co. Treas. office.

ALHAMBRA. This city is in Los Angeles County. New charter adopted Oct. 14 1914. Int. at City Treas. Water-System Bonds. 58 '16 A-O \$324,000. Oct 1 '21-'56 Sewage-Disposal Plant Bonds. 58 '16 A-O \$13,000. Oct 1 '17-'42 Library Bonds. 44 '18 J-J \$6,000. July 1 1927 58 '12 M-S 45,000. Sept 1 '17-'52 Incinerator Bonds. 58 '12 M-S 39,000. Sept 1 '17-'52 Fire-Protection Bonds. 44 '18 J-J \$8,000. July 1 1927 58 '12 M-S 27,900. Sept 1 '17-'52 Drainage Bonds. 34 '18 J-J \$11,000. July 1 '24-'27 58 '12 M-S 18,300. Sept 1 '17-'52 City-Hall Bonds. 44 '18 J-J \$3,500. July 1 1922 58 '12 M-S 45,000. Sept 1 '17-'52 Bridge Bonds. 44 '18 J-J \$11,000. July 1 1927 58 '12 M-S \$13,500. Sept 1 '16-'52 BOND, DEBT Oct 1916. \$539,525 Cash on hand July 1 '16. 9,186,828 Assess. val. '16 (non-oper.) 17,078,973 Tot. val. of all prop. '16 17,078,973 Actual val. of property. 17,979,990 Tax rate (per \$1,000) '16. \$10.70 Pop. '10, 5,021; 1916 (est.) 9,000 INT. at City Treas. office.

ALHAMBRA CITY SCH. DIST. 58 '06 \$20,000. 1917-1926 58 '08 \$3,000. 1917-1938 44 '09 \$8,000. 1917-1934 44 '11 July 60,000. July 1 '22-'51 44 '11 June 94,000. 1917-1934 BOND, DEBT Oct 1916. \$265,000 Assess. val. '16 (non-oper.) 9,023,795 School tax (per \$1,000) \$14.40 Population in 1915 (est.) 10,750 INT. payable at Co. Treas. office.

ALHAMBRA CITY HIGH S. D. 58 '04 \$18,000. 1917-1924 58 '06 \$500. 1917 44 '11 July 55,000. July 1 '21-'51 58 '14 June 94,000. 1917-1934 BOND, DEBT Oct 1916. \$167,500 Assessed val. (non-oper.) \$9,023,795 School tax (per \$1,000) \$14.40 Population in 1915 (est.) 10,750

Site, Building and Equipment. 58 '14 J-J \$75,000. Jan 12 '21-'30 BOND, DEBT Feb 1916. \$297,000 Assess. val. '15 (abt. 3-5 act.) 9,366,340 BERKELEY. This city is in Alameda County. Incorp. April 1878. New charter adopted Feb. 5 1895. Commission government adopted July 1 1909. Sewer and Fire-Equipment. 58 '13 J-J \$25,000. July 1 '17-'51 School Bonds. 44 '09 J-J \$60,000. July 10 '17-'40 Munic. Impt. Bds. (Tax exempt). 44 '08 J-J \$231,027.50. Feb 1 '17-'47 58 '15 J-J 487,500. Jan 1 '17-'55 BOND, DEBT Oct 1916. \$1,393,528 Sinking funds. 18,714 Assess. valuation 1916. 44,860,899 Tot. tax (per \$1,000) '15. \$20.550 Pop. '10, 40,334; '15 (est.) 65,000 INT. on fire-equip. and sewer bonds at office of City Treas. or at Nat. City 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 DIST. Grammar School Bonds. 44 '06 J-J \$118,500. (\$3,500 yearly on July 1) 44 '07 J-J \$77,500. July 15 '17-'47 44 '08 J-J 160,000. July 15 '17-'48 High School Bonds. 44 '07 J-J \$110,000. Jan 15 '17-'27 44 '07 J-J 1,000. July 15 '17-'27 44 '08 J-J 40,250. July 15 '17-'48 BOND, DEBT (Gram. sch.) \$346,000 Oct. 1916. [High school 150,000] INT. payable at Co. Treas. office.

BRAWLEY. This city is in Imperial County. Incorporated in May 1905. Street-Improvement Bonds. 68 '15 J-J \$38,000. Jan 1 '17-'55 Fire-Department Bonds. 68 '15 J-J \$7,600. Jan 1 '17-'55 BOND, DEBT Nov 1916. \$150,000 Water debt (included) 35,000 Assessed valuation 1915. 1,572,520 Tax rate (per \$1,000) '16. \$18.00 Pop'n 1910, 881; 1916 (est.) 3,500 INT. at First Nat. Bank, Brawley.

CALEXICO. This city is in Imperial County. Park-Purchase Bonds. 58 '16 Feb \$30,000. \$5,000 yearly 58 '16 J-J 65,000. Jan 12 '21-'30 Water Bonds. 68 '16 M-S \$64,000. Mar 1 '17-'48 Sewer Bonds. 68 '16 M-S \$25,000. Mar 1 '17-'41 Fire Apparatus (Part yearly). 68 '16 M-S \$6,000. Mar 1 '17-'28 Municipal Building Bonds. 68 '16 M-S \$5,000. Mar 1 '17-'26 BOND, DEBT Mar 29 '16. \$180,500 Water debt (included) 102,500 Total assessed value 1915. 2,243,668 Total tax rate (per \$1,000) '15. \$16.00 Population in 1910. 797

CAERMICHAEL IRRIG. DIST. This district (P. O. Sacramento, R. F. D. 5) is in Sacramento County. 68 '16 J-J \$90,000. (Due odd amounts yearly, in from 7 to 21 years from date.) BOND, DEBT July 1916. \$90,000 Floating debt (est.) 4,000 Assessed valuation 1916. 188,420 INT. at Capital Nat. Bank, Sacramento.

CENTRAL UNION HIGH S. D. A district (P. O. El Centro) in Imperial Co. Pop'n '14 (est.) 6,000. Building Bonds. 58 '11 J-J \$75,000. 1927-1951 78 '15 M-S \$114,000. May 4 '36-'54 BOND, DEBT May 5 '16. \$215,000 Assessed value 1915-16. 4,659,619 High-school tax (per \$1,000) '15. \$3.52 INT. payable at Co. Treas. office.

CHAFFEE UN. HIGH SCH. DIST. A district in San Bernardino Co. Building (Int. at Co. Treas.). 58 '11 Sept \$196,000. Sept 11 '17-'51 BOND, DEBT Oct 25 1916 \$196,000 Assessed valuation 1916. 5,892,990

CHICO. This city is in Butte County. Incorporated 1895. Sewer Bonds. 58 '02 J-J \$29,250. Jan 1 '17-'42 Municipal Improvement Bonds. 58 '10 J-J \$127,600. July 1 '17-'50 BOND, DEBT June 30 '16. \$156,750 Ass'd val. '16-'17 (non-oper.) 2,580,004 Assess. val. all prop. '16-'17 3,045,962 Tax rate (per \$1,000) 1916-'17. \$15.00 Pop'n 1910, 3,750; 1916 (est.) 5,900 INT. at office of City Treasurer.

CHINO. This city is in San Bernardino Co. Street Bonds. 58 '16 A-O \$73,000. Apr 1 '17-'56 Sewer Bonds. 58 '16 A-O \$55,000. Apr 1 '17-'56 BOND, DEBT Apr 1916. \$36,000 Bonds sold in May 1916. 125,000 Assessed valuation 1915. 1,214,405 Tax rate (per \$1,000) '15. \$10.00 Population in 1910. 1,144 INT. at City Treas. office.

COLTON. This city is in San Bernardino Co. Incorporated July 1887. Water Bonds. 68 '85 J-J \$30,400. 1925 68 '89 J-J 11,500. 1939 Electric-Light Bonds. 68 '96 J-J \$3,000. 1936

Refunding Bonds. 68 '01 J-J \$2,500. 1941 Sewer Bonds. 58 '10 J-J \$51,000. 1941 BOND, DEBT Mar 1916. \$98,400 Assess. val. 1915 (3-5 act.) 3,018,621 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, 1,652. Water-Works Bonds. 58 '09 J-D \$44,000. Dec 1 '17-'38 Sewer Bonds. 58 '09 J-D \$41,250. Dec 1 '17-'49 BOND, DEBT May 1916. \$91,750 Assess. val. '15 non-oper. \$1,144,117 Assess. val. all property '15 1,198,042 Total tax rate (per \$1,000) '15. \$15.00 INT. payable at Town Treas. office

COLUSA COUNTY. Colusa is the county seat. Hall of Records Bonds. 58 '14 J-D \$60,000. July on Jan 15 '15 Bridge and Culvert Bonds. 58 '14 J-D \$149,000. July on Jan 15 '15 BOND, DEBT Sept 1916. \$350,000 Assessed valuation '16. 14,816,640 Assess. val. all prop. '16. 16,242,337 State and county tax (inside). \$13.50 (per \$1,000) 1916. (Outside). 19.00 Population in 1910. 7,732 INT. at Anglo & London Paris Nat. Bank, San Francisco.

CONTRA COSTA COUNTY. Martinez is the county seat. Bonds are tax-exempt. Pop. 1910, 31,674. Court-House and Jail Bonds. 48 '03 J-J \$14,000. 1943 BOND, DEBT Sept 19 '16. \$161,000 Assess. val. '16 (non-oper.) 51,865,736 Assess. val. all prop. '16. 58,255,959 State and county tax (inside). \$15.50 (per \$1,000) 1916. (Outside). 19.50 INT. payable at County Treasury.

CORNER. This city is in Tehama County. Inc. in 1907. Population 1910, 987. Water-Works Bonds. 58 '10 J-D \$48,500. Dec 1 '20-'50 58 '15 J-J 6,000. Jan 15 '25-'36 Sewer Bonds. 58 '10 J-D \$19,000. Dec 1 '17-'50 58 '15 J-J 18,000. Jan 16 '17-'55 BOND, DEBT May 3 1916. \$95,700 Assessed valuation. 665,956 Real value (est.) 2,000,000 City tax rate (per \$1,000) '15. \$17.10 INT. payable at City Treas. office.

CORONA. This city is in Riverside Co. Inc. July 19 1896. Pop'n 1910, 3,550. Sewer Bonds. 58 '09 A-O \$24,750. Aug 1 '17-'49 Street Bonds. 58 '09 A-O \$11,963. Aug 1 '17-'49 Drainage Bonds. 58 '12 \$75,075. Jan 1 '17-'52 Municipal Impt. Bonds. 145,585.45 \$120,520.73. 1917-1952 BOND, DEBT Sept 19 '16. \$235,538 Sinking funds. 4,494 Assess. val. '16 (2-5 act.) 4,313,265 City tax rate '16 (per \$1,000) \$13.20 INT. payable at City Treas. office.

CORONADO. This city is in San Diego County. Inc. 1890. Population 1910, 1,477. Sea-wall Bonds. A-O \$810,625. Feb 1 1946 Sea-wall & Street Bonds. A-O \$143,000. Apr 1 1951 Sewer & Fire Dept. Bonds. F-A \$41,400. Feb 1 1951 BOND, DEBT Apr 2 1916. \$280,500 Sinking funds. 14,702.46 Net assessed val. '15. \$3,418,836 City tax rate (per \$1,000) 15. \$19.70 INT. payable at City Treas. office.

CORONADO SCHOOL DISTRICT Building (Int. at Co. Treas. office). 58 '12 July \$73,000. 1917-1934 BOND, DEBT May 16 '16. \$72,000 Sinking fund. 10,870 Assess. val. '15 (abt. 3-5 act.) 2,607,101 School tax rate (per \$1,000) 15 \$13.30 Population in 1915 (est.) 4,500

COVINA. This city is in Los Angeles Co. City Jail Bonds. 58 ann \$13,000. \$1,000 yearly Sewer Bonds. 58 ann \$12,000. \$2,000 yearly Water-Works Bonds. 58 ann \$105,000. \$5,500 yearly BOND, DEBT Oct 27 '16. \$120,000 Assess. val. '16 (40% act.) 1,278,569 Tax rate (per \$1,000) 1916. \$27.70 Pop. '10, 1,652; 1916 (est.) 2,500 INT. payable in Covina.

DALY CITY. This city is in San Mateo County. Incorporated April 18 1911. Water-Works Bonds. 51 '813 M-S \$91,000. Sept 1 '17-'37 BOND, DEBT Sept. 1916. \$91,000 Assess. val. '15 (1-3 act.) 1,500,000 Tax rate (per \$1,000) 1915. \$15.20 INT. at City Treas. office.

EL CENTRO. This city is in Imperial Co. Inc. April 16 1908. Pop'n 1910, 1,610. Sewer Bonds. 68 '15 \$23,750. 1917-1955 68 '08 \$26,000. 1917-1934 Municipal Improvement Bonds. 54 '10 \$69,000. 68 '13 J-J 50,000. July 2 '23-'42 BOND, DEBT Sept 21 '16. \$388,750 Assess. val. '16 (3-5 act.) 3,490,238 Tax rate (per \$1,000) 1916. \$17.60

EL CENTRO SCHOOL DISTRICT
 6s '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 1916 \$115,000
 Asses. valuation 1915-16 2,029,599

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 Sept 22 '16 \$120,000
 Asses. val. '16 (non-oper.) 7,007,930
 Asses. val. all prop'y '16 8,120,649
 State & Co. tax rate (Inside) \$17.00
 (per \$1,000) 1916 (Outside) 21.00
 Population in 1910 7,492
 INT. payable at Co. Treas. office.

ESCONDIDO.
 This city is in San Diego County.
 Incorp. Oct. 8 1888. Pop. '10, 1,334.
Water-Works Bonds.
 5s '13 J-J \$100,000 July 1 '23-53
Fire-Apparatus Bonds.
 5s '13 J-J \$4,000 July 1 '38-53
Bridge Bonds.
 5s '13 J-J \$5,250 July 1 '17-37
BOND, DEBT Oct 10 '16 \$109,250
 Asses. val. '16 \$292,500 July 15 '14-75
 Tax rate (per \$1,000) '16 \$14.00
 INT. at First Nat. Bk., Escondido

EUREKA.
 This city is in Humboldt County.
 Inc. Feb. 10 1874. Pop. '10, 11,845.
City-Hall Bonds (Tax-exempt).
 4 1/2s semi-ann \$72,500
Sewer Completion (Tax-exempt)
 4 1/2s semi-ann \$37,500
 4 1/2s semi-ann \$55,250
Fire-Apparatus (Tax-exempt).
 4 1/2s semi-ann \$10,875
Park (Tax-exempt).
 4 1/2s semi-ann \$3,625
Third Ward (Tax-exempt).
 4 1/2s semi-ann \$9,750
Fifth Ward Sch. (Tax-exempt).
 4 1/2s semi-ann \$9,750
Water-Works (Tax-exempt).
 5s '14 J-J \$292,500 July 15 '17-53
BOND, DEBT April 1916 \$457,125
 Asses. val. '15 (2-5 act.) 2,859,311
 City tax rate (per \$1,000) '15 \$11.00
 Tot. tax rate (per \$1,000) '14-26.00
 *Part yearly on July 15. *Part yearly April 15.
 †Including \$629,266 operating property taxed only by State.
 INT. payable at City Treas. office.

EUREKA HIGH SCH. DIST.
 Building (INT. at Co. Treas. off.)
 5s '13 A-A \$150,000 Oct 1 '18-53
TOTAL DEBT Sept 21 '16 \$150,000
 Assessed valuation 1916 7,618,967
 Tax rate (per \$1,000) '16 \$16.00

FRESNO.
 County seat of Fresno Co. Incorp. Oct. 27 1855.
City Hall.
 4 1/2s '06 J-J \$55,000 1917-1943
Sewer.
 5s '95 J-J \$19,000 July 1 '17-35
 4 1/2s '06 J-J \$50,000 1917-1945
 4 1/2s '16 J-J \$50,000 July 1 '17-56
Playground-site Bonds.
 4 1/2s '10 J-D \$50,000 1940
Convention Hall Bonds.
 5s '12 F-A \$39,000 Aug 15 '17-42
BOND, DEBT July 1916 \$302,000
 Asses. val. '15 (3-5 act.) 22,126,421
 City tax rate (per \$1,000) '15 \$11.20
 Pop. 1910 24,892; 1916 (est.) 47,000
 INT. payable at City Treas. office

FRESNO CITY SCHOOL DIST.
 June \$30,000 June 6 '17-22
 5s '09 June 14 09c June 12 '17-34
 5s '14 A-O 450,000c 1920-1949
BOND, DEBT Sept 20 '16 \$620,000
 Assessed valuation 1916 25,771,957
 Tax rate (per \$1,000) 1916 \$8.00
 INT. at County Treasurer's office.

FRESNO CO. RECLAMATION D. NO. 1605.
 6s '16 J-J \$210,000c 1926-1935
BOND, DEBT Oct 1916 \$210,000
 Asses. val. 1916 (est.) 420,000
 (Assessment at 60% actual value).
 INT. at Co. Treas. office in Fresno

FRESNO CO. RECLAM. DIST. NO. 1606.
 The post-office for this district is Fresno.
 6s '14 J-J \$600,000 July 1 '23-42
BOND, DEBT Nov 1 '16 \$600,000

FRUITVALE SCHOOL DIST.
 A district in Alameda County.
 5s '98 Feb \$6,000c
 5s '09 J-J \$4,118c 1917-1923
 5s '13 F-A 5,000c Aug 27 '18-22
BOND, DEBT Oct 1918 \$65,000
 Sinking funds 7,593
 Assessed val. 1916 8,042,165
 INT. at Co. Auditor's office.

FULLERTON.
 This city is in Orange County.
Water-Works Bonds.
 5s '12 A-O \$74,000c Part yearly
 5s J-D 11,400c Part yearly
Paving Bonds.
 8 \$15,200c Part yearly
Fire-Apparatus Bonds.
 6s '14 \$4,750c Part yearly
Street Bonds.
 6s '15 M-S \$26,250c 1917-1955
Road Bonds.
 5s '12 A-O \$312,100c Part yearly
BOND, DEBT Sept 1916 \$262,550
 Floating debt 15,000
 Sinking fund 15,634
 Ass'd val. '16 (non-oper.) 4,278,705
 Tax rate 1916 (per \$1,000) \$16.00
 Population in 1915 3,222
 INT. at City Treas. office or may be collected through either Farmers' & Merchants' Nat. Bank or First Nat. Bank of Fullerton.

FULLERTON UN. HIGH S. D.
 Building (Int. at County Treas.)
 5s '08 \$10,000c 1926
 (\$2,000 due annually.)
 5s J-J \$42,000c 1917-1933
 5s J-D 120,000c 1917-1941
BOND, DEBT July 1 '16 \$181,000
 Asses. val. '15 non-oper. 12,470,565
 (40% actual)

GLENDALE.
 This city is in Los Angeles County.
 Inc. Feb. 1906. Pop'n 1915, 7,556.
Municipal Water Bonds.
 5s '14 M-S \$248,000c 1920-1950
Electric-Light Bonds.
 5s '09 J-J \$54,000c 1949
 5s '12 M-S 40,000c Mar 1 '30-34
Fire-Department Bonds.
 6s '07 M-S \$4,250c 1947
 5s '13 J-J 22,375c Jan 1 '17-52
City-Hall and Library Bonds.
 5s '11 J-J \$16,000c 1935
Street Bonds.
 5s '13 J-J \$3,500c Jan 1 '17-23
BOND, DEBT Sept 20 '16 \$375,375
 Asses. val. '16 (2-5 act.) 4,954,630
 City tax rate (per \$1,000) '16 \$11.50
 INT. payable at City Treas. office.

GLENDALE SCHOOL DISTRICT.
 5s '04 \$6,500 1917-1924
 5s '08 8,000 1917-1924
 5s '12 26,000 1917-1951
 5s '14 26,000 1917-1942
 5 1/2s '14 85,000 1917-1954
 5 1/2s '15 8,000 1920-1925
BOND, DEBT Dec 31 '15 \$164,000
 Asses. val. (non-oper.) '16 6,532,495

GLENDALE UNION HIGH S. D.
 5s '02 \$3,000 1917-1922
 5s '08 43,000 1917-1930
 5s '13 97,000 1917-1953
BOND, DEBT Dec 31 '15 \$146,500
 Assessed valuation 1915 9,151,990

GLENN COUNTY.
 Willow is the county seat.
Road and Bridge Bonds.
 5s '11 M-N \$450,000 Nov 1 '21-50
BOND, DEBT Sept 30 '16 \$450,000
 Asses. val. '16 (non-oper.) 16,683,722
 Asses. val. of all prop. '16 15,493,865
 State and Co. tax (Inside) \$12.90
 (per \$1,000) '16 (Outside) 16.90
 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 \$90,000 1922-1932
BOND, DEBT Sept 20 '16 \$80,000
 Assessed valuation 1916 7,892,625
 Tax rate (per \$1,000) 1916 \$3.00
 Population in 1915 (est.) 8,000
 INT. at Co. Treas. office in Oak'd

HESTER SCHOOL DISTRICT.
 A district in Santa Clara County.
Bldg. Bonds (Tax-exempt).
 5s \$2,000 Apr 1 1917
 5s '12 F-A 72,000c 1917-1952
BOND, DEBT June 30 '16 \$76,000
 Assessed valuation 1914 2,243,775
 School tax rate (per \$1,000) '14 \$3.50
 INT. at Co. Treas. office.

HILLSBOROUGH.
 This city (P. O. San Francisco) is in San Mateo County. Bonds are tax-free in California. Inc. May 5 1910. Pop'n 1914 (est.), 900.
Street and Fire Department Bds
 5s '12 A-O \$94,200c 1917-1922
Municipal Impt. Bonds.
 5s '15 J-D \$38,000 Dec 1 '17-35
TOTAL DEBT May 2 1916 \$104,000
 Assessed valuation 1915 3,582,385
 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.
 5 1/2s '14 M-S \$33,000c Mar 2 '17-49
Municipal Wharf Bonds.
 5 1/2s '12 J-D \$63,000c June 1 '17-52
Gas Distributing Bonds.
 5s '18 \$10,000c Mar 1 '17-26
BOND, DEBT Mar 24 '16 \$96,000
 Sinking funds \$6,048.76
 Assessed valuation 1915 1,595,447
 Total tax (per \$1,000) '15 \$16.39
 INT. payable at City Treas. office.

HUNTINGTON PARK CITY S.D.
 A district in Los Angeles County.
 5s '06 \$16,000c 1917-1931
 5s '12 \$40,000c 1917-1952
BOND, DEBT Sept 1 '16 \$56,000
 Asses. val. '16 (non-oper.) 2,765,190

HUNTINGTON PARK UNION HIGH SCHOOL DISTRICT.
 A district in Los Angeles County.
 6s '09 \$81,000 1917-1933
 5s '10 15,000 1920-1930
 5s '13 75,000 1935-1949
BOND, DEBT Sept 1 '16 \$151,000
 Asses. val. '16 (non-oper.) 7,919,420

HYDE PARK SCH. DIST.
 This district is in Los Angeles Co.
 5 1/2s '14 \$92,000 1917-1939
 5s '16 20,000 \$1,000 yearly
BOND, DEBT July 1916 \$113,000
 Asses. val. '16 (non-oper.) 5,391,030

IMPERIAL IRRIGATION DIST.
 This district is in Imperial County.
 Organized July 25 1911. Pop. 45,000
Water Co. Purchase Bonds (Tax Free).
 5s '15 J-J \$3,500,000c Jan 1 '36-55
BOND, DEBT Feb 24 '16 \$3,500,000
 Floating debt Oct 1915 129,000
 Asses. val. 1915 equalized 25,768,837
 INT. at District Treas. office in El Centro.

INGLEWOOD UNION H. S. DIST.
 5s '06 \$25,000 1917-1926
 5 1/2s '13 135,000 1917-1943
BOND, DEBT Dec 31 '15 \$167,500
 Assessed valuation 1915 15,403,220
 Population in 1915 (est.) 15,000
 INT. at Co. Treas. office.

KERN COUNTY.
 County seat is Bakersfield.
Refunding Bonds.
 4 1/2s '07 J-J \$51,000c 1917
City-House Bonds.
 4 1/2s '09 M-S \$400,000c 1919-1928
Highway Bonds.
 5s '13 M-S \$32,000,000c Sep 1 '19-38
BOND, DEBT July 1916 \$2,451,000
 Sinking funds (Highway) \$118,849
 Mar 1 '16 (Other bds.) 37,311
 Asses. val. '16 (non-oper.) 75,352,185
 Asses. val. of all prop. '16 91,078,964
 State and county tax (Inside) \$8.50
 rate (per \$1,000) '16 (Outside) 12.00
 Pop. 1910, 37,715; 1916 45,000
 INT. at State Treasurer's office.
 †County Treasurer's office.

KINGS COUNTY.
 Hanford is the county seat.
Road Bonds (Int. pay. at Hanf'd.)
 5s '15 July \$645,000 July 1 '17-40
BOND, DEBT Sept 29 '16 \$645,000
 Sinking fund 15,000
 Asses. val. '16 (non-oper.) 15,685,160
 State and county tax (Inside) 18.00
 rate (per \$1,000) '16 (Outside) 24.00
 Population in 1910 16,230

LA MESA, LEMON GROVE AND SPRING VALLEY IRRIGATION DISTRICT.
Water-System Bonds.
 6s '14 J-J \$65,000c
 These bonds are part of an authorized issue of \$1,232,500 maturing July 1 '34 to '54 incl.
BOND, DEBT Sept 21 '16 \$65,000
 Asses. val. '16 (real est.) 2,772,135
 Personal property is not assessed.
 District tax (per \$1,000) 1915 \$4.00
 Population in 1915 (est.) 2,300
 INT. at Dist. Treasurer's office.

LASSEN COUNTY.
 Susanville is the county seat.
County Hospital Bonds.
 5s '15 J-J \$10,000c July 1 '26-45
 10,000c July 1 '46-55
Court-House Bonds.
 5s '15 J-J \$48,000c July 1 '26-45
 32,000c July 1 '46-55
BOND, DEBT Sept 1916 \$100,000
 Asses. val. '16 7,701,968
 State and county tax (Inside) \$18.00
 (per \$1,000) 1916 (Outside) 20.00
 Population in 1910 2,000
 INT. at County Treas. office.

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 \$113,750c 1951
BOND, DEBT Mar 25 '16 \$113,750
 Assessed val. '16 (est.) 1,130,000
 Tax rate (per \$1,000) 1916 \$21.00
 INT. payable at City Treas. office.

LINDSAY STRATHMORE IRRIGATION DISTRICT.
 This district (P. O. Lindsay) is in Tulare County.
Irrigation System Bonds.
 6s '16 J-J \$1,400,000c 1927-1946
 (Bonds can be retired when district has over \$10,000 surplus funds in their hands by advertising, purchases to be made at a price not exceeding par and interest.)
TOTAL DEBT (7)

LODI.
 This city is in San Joaquin County.
 Inc. in Nov. 1906. Pop. 1910, 2,697.
Sewer Bonds (Part yearly).
 5s '08 J-J \$38,333.31c July 1 1938
Light and Water (Part yearly).
 5s '08 J-J \$58,266.66c July 1 1938
BOND, DEBT July 1 '16 \$96,600
 Asses. val. '16 (3-5 act.) 2,311,918
 Tax rate (per \$1,000) 1916 \$10.00
 INT. at First Nat. Bank, Lodi.

LODI UNION HIGH SCH. DIST.
 6s '12 F-A \$128,000 1917-1937
TOT. BD. DT. Sept 19 '16 \$128,000
 Assessed valuation 1916 6,833,765
 Tax rate (per \$1,000) 1916 \$3.00
 INT. payable at County Treas. office or in New York City.

City-Hall Bonds.
 5s '99 \$5,175c 1939
Park Improvement Bonds.
 5s '99 \$2,731.25c 1939
Public Bath-House Bonds.
 5s '99 \$2,300c 1939
Wharf Repair Bonds.
 5s '01 \$4,125c 1941
Pier Bonds.
 5s '03 \$70,000c 1943
 5s '06 6,000c 1952
 5s '14 M-N 47,500c May 1 '17-54
Sewer Bonds.
 5s '03 \$23,625c 1943
 5s '14 J-J 323,000c Jan 1 '17-54
Public Convention Hall Bonds.
 5s '05 \$19,000c 1935
Fire-Apparatus Bonds.
 5s '05 \$19,000c 1935
Water-Plant-Purchase.
 4 1/2s '11 \$850,000c 1951
 5s '14 190,000c 1954
Municipal Harbor Impt. Bds.
 4 1/2s '09 \$208,250c 1949
BOND, DT. Sept 20 '16 \$1,770,706
 Asses. val. 1916 (3-5 act.) 31,546,464
 City tax rate (per \$1,000) '16 \$12.60
 INT. payable at City Treas. office, or Marine Commercial & Sav. Bank, Long Beach.

LONG BEACH CITY SCH. DIST.
 5s '02 \$8,000 1917-1922
 5s '04 8,750 1917-1923
 5s '04 20,000 1917-1924
 5s '05 33,750 1917-1925
 5s '08 10,000 1917-1918
 5s '13 140,000 1918-1931
BOND, DEBT Sept 1 '16 \$218,500
 Asses. val. '16 (non-oper.) 32,681,615
 INT. at County Treas. office.

LONG BEACH HIGH SCH. DIST.
 5s '10 A-O \$204,000 Apr 25 '17-50
BOND, DEBT Sept 1 '16 \$204,000
 Asses. val. '16 (non-oper.) 32,681,615
 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. 301). In the same year and in the years 1912 and 1915 additional territory was annexed, making present area of city 288.21 square miles.
 Ten amendments to City Charter were adopted Oct. 24 1916. V. 103, p. 1807.
 The District Court of Appeals on June 12 1915 upheld validity of \$6,500,000 power bonds voted May 8 1914. V. 100, p. 2025. Up to Sept. 1916 \$4,446,000 had been sold. City purchases certain water lines. See V. 100, p. 2025.

Bridge Bonds.
 4s '98 J-J \$13,225c July 1 '16-30
 3 1/2s '03 J-D 67,500c June 1 '17-43
Datation-Hospital Bonds.
 3 1/2s '04 J-D \$35,000c June 1 '17-44
Fire-Department Bonds.
 4s '98 J-J \$32,500c July 1 '17-39
Impounding Reservoir Bonds.
 3 1/2s '04 J-D \$105,000c June 1 '17-44
Main and Lateral Sewer Bonds.
 4s '06 J-J \$215,625c July 2 '17-46
Park Bonds.
 4s '98 F-A \$5,500c Aug 1917-39
Outfall Sewer Bonds.
 3 1/2s '03 J-D \$675,000c June '17-43
School Improvement.
 4 1/2s '95 J-J \$145,350c July 1 '17-35
Refunding Bonds.
 4s '07 J-D \$141,750c July 1 '17-37
 *Polytechnic High School.
 3 1/2s '03 J-D \$135,000c June 1 '17-43
Police-Station Bonds.
 4 1/2s '95 J-J \$19,000c July 1 '17-35
Tunnel Bonds.
 4s '98 F-A \$88,000c Aug 1 '17-38
Storm-Drain Bonds.
 3 1/2s '03 J-D \$270,000c June '17-43
Public School.
 3 1/2s '03 J-D \$324,000c June 1 '17-43
Water-Works Bonds.
 4 1/2s '95 J-J \$814,250c July 1 '17-35
 4s '05 M-N 1,125,000c Nov 1 '16-45
 3 1/2s '01 A-O 1,300,000c Oct 1 '16-41
 3 1/2s '04 J-D 187,500c June 1 '17-31
Franklin Canyon Line Water Bonds.
 4 1/2s '13M-N \$1,350,000c May 1 '17-43
Owens River Bonds.
 4s '07 J-D \$975,300c Dec 31 '16-47
 4 1/2s '07J-D 20,672,000c Dec 31 '16-47
Harbor-Improvement Bonds.
 4 1/2s '11 J-D \$2,625,000c June 1917-51
 4 1/2s '13 M-N \$2,305,000c May 1 1953
Electric-Light-Plant Bonds.
 4 1/2s '11 J-D \$3,500,000c June 1 '17-51
 4 1/2s '14 F-A 4,446,000c
 (Due on or before Aug. 1 1954.)
Hollywood (Annexed)
 5s '05 \$4,000c July 1 '17-20
 5s '07 7,000c Dec 1 '16-22
 4 1/2s '07 42,000c July 1 '17-22
San Pedro (Annexed)
 5s '04 \$13,500c Nov 1 '16-24
 5s '06 22,000c Nov 1 '16-26
Wilmington (Annexed)
 5s '08 M-N \$80,000c May 1 '17-48
BOND, DT. Sept 1916 \$40,988,500
 Owens River bds 3,243,180
 Sinking Elec-plant bds. 11,439,404
 Sinking Elec-plant bds. 14,165,349
 Water bds. 1913 958
 Assessed valuation, real 457,845,995
 Asses. val., personal 24,377,710
 Asses. val. oper. prop. 95,454,670
 Total assessed val. '16-17
 (3-5 actual) 580,678,375
 City tax (per \$1,000) '16-17 \$14.50
 Population in 1910 (Census) 310,198
 Population in 1916 (est.) 550,000

LOS ANGELES (Concluded).
 INT. on bonds marked (*) at Kountze Bros. N. Y. (R) Spayer & 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 --- \$390,000 --- Jan 1 '17-'46
 4s '09 --- 198,000 --- Apr 1 '17-'49
 4 1/2s '11 M-\$1,044,000 Sept 1 '17-'51
 4 1/2s '13 J-\$2,850,000 July 1 '17-'54
American S. D. Bds. (Assumed)
 5s '09 --- 1,200 May 17 '17-'19
 4 1/2s '09 --- 1,200 July 26 '20-'22
Anandale S. D. Bds. (Assumed)
 5s '09 --- \$9,000 Mar 22 '17-'25
 5s '07 --- 14,000 Aug 5 '17-'30
Belvedere S. D. (Assumed)
 5s '06 --- \$2,400 Mar 26 '17-'20
 4 1/2s '10 --- 29,000 Jan 3 '17-'45
 5s '08 --- 22,000 May 4 '17-'38
 4 1/2s '12 --- 9,000 Apr 1 '17-'25
Cahuenga Sch. Bds. (Assumed)
 5s '04 --- \$20,000 June 7 '17-'36
 4 1/2s '09 --- 25,000 June 28 '20-'24
Chatsworth Pk. S. Bds. (Ass'd)
 6s '15 --- \$35,000 --- 1917-1949
Cienega Sch. Bds. (Assumed)
 5 1/2s '14 --- \$123,000 --- 1917-1955
Colegrove S. D. (Assumed)
 4 1/2s '09 --- \$12,000 Sept 7 '17-'27
Farmdale Sch. Bds. (Assumed)
 5s '10 --- 9,000 --- 1917-1925
 5s '10 --- 9,000 --- 1917-1925
 5s '11 --- 5,000 --- 1926-1930
 5s '12 --- 5,000 --- 1927-1931
Hollywood Sch. Bds. (Assumed)
 5s '04 --- \$34,000 May 23 '17-'43
 4 1/2s '09 --- 27,000 Dec 6 '17-'43
Los Feliz S. D. Bds. (Assumed)
 5s '03 --- \$3,500 June 29 '17-'23
 5s '07 --- 1,000 --- Mar 25 1917
Marian Sch. Bds. (Assumed)
 6s '15 --- \$54,000 --- 1917-1955
Miramonte S. D. Bds. (Assumed)
 4 1/2s '08 --- \$8,000 May 18 '17-'24
 4 1/2s '09 --- 5,000 July 26 '20-'24
 5s '11 --- 13,000 Sept 1 '33-'45
Morningside Sch. Bds. (Assum.)
 5 1/2s '14 --- \$55,000 --- 1918-1944
Mt. Washington S. D. (Assumed)
 5s '12 --- \$8,000 Jan 1 '17-'32
Owensmouth Sch. Bds. (Ass'd)
 5s '13 --- \$47,000 --- 1917-1953
Pacoima Sch. Bds. (Assumed)
 5 1/2s '15 --- \$15,000 --- 1918-1932
San Fernando Sch. Bds. (Ass'd)
 5s '08 --- \$18,000 --- 1917-1925
 5 1/2s '14 --- \$19,000 --- 1927-1934
San Pedro Sch. Bds. (Assumed)
 6s '03 --- \$2,100 Nov 9 '17-'23
 5s '05 --- 4,000 Oct 10 '17-'20
Sunnyside Sch. Bds. (Assumed)
 5s '06 --- \$4,000 Sept 30 '17-'20
 5s '06 --- 2,000 Nov 5 '21-'22
Terminal Sch. Bds. (Assumed)
 5s '04 --- \$800 June 21 '17-'18
The Palms Sch. Bds. (portion assumed)
 5s '13 --- \$60,000 --- 1918-1947
The Pass Sch. Dist. (Assumed)
 5s '04 --- \$4,000 June 13 '17-'24
Van Nuys Gram. Sch. Bds. (Assumed)
 5s '12 --- \$46,000 --- 1917-1952
Washington Park Dist. (Assum.)
 5s '11 --- \$5,000 --- Aug 1 1927
 5s '09 --- 6,500 Apr 10 '17-'20
Zeilach Sch. Bds. (Assumed)
 5s '10 --- \$8,000 --- 1917-1920
BOND, DEBT Sept 1 '16 \$5,283,500
 Assess. val. '16 (non-oper) 518,811,715
 Assess. val. (operative) 108,405,239
 School tax rate (Elementary) --- \$5.62
 (per \$1,000) High school --- 3.88
 1916
 Population in 1916 (est.) --- 550,000

LOS ANGELES CITY HIGH S. D.
 4s '06 --- \$130,000 --- 1917-1926
 4s '09 --- 396,000 --- Apr 1 '17-'49
 4 1/2s '14 --- 4,500,000 --- 1917-1951
 4 1/2s '14 --- 1,500,000 --- 1917-1954
Hollywood H. S. Bds. (Assumed)
 5s '04 --- \$26,000 May 23 '17-'24
 4 1/2s '09 --- 8,000 June 7 '17-'20
 5s '10 --- 92,000 --- 1917-1939
Jewell School Bonds (Assumed)
 4 1/2s '06 --- \$10,000 July 2 '17-'26
Owensmouth Un. High Sch. Bonds (Assumed)
 6s '15 M-S (\$8,000) Mar 1 '17-'20
 190,000 Mar 1 '21-'50
San Fernando Un. High Bds. (Assumed)
 5s '12 A-O \$50,000 Oct 1 '17-'41
 5 1/2s '14 --- 150,000 --- 1920-1944
San Pedro City S. D. (Assumed)
 5s '04 --- \$16,000 Dec 27 '17-'24
 5s '05 --- 4,000 Oct 3 '17-'20
Van Nuys High Sch. Bds. (Ass'd)
 5 1/2s '14 s-a \$14,000 --- 1917-1954
BOND, DEBT July 1 '16 \$3,121,000
 Assess. val. '16 (non-oper) 516,811,715
 Assess. val. (operative) 108,405,239
 School tax (per) Elementary --- \$5.62
 (\$1,000) High school --- 3.88
 Population in 1916 (est.) --- 550,000

LOS ANGELES COUNTY.
 County seat in Los Angeles.
Highway Bonds.
 4 1/2s '09 P-A \$3,300,000 Feb 1 '17-'49
BOND, DEBT Sept 1 '16 \$3,300,000
 Ass'd val. '16 (non-oper) 787,887,806
 Ass'd val. of all prop. '16 991,378,862
 State & Co. tax rate (Inside) --- \$8.10
 (per \$1,000) 1916 (Outside) --- 12.10
 Population in 1910 --- 504,131
 INT. at Kountze Bros., N. Y. C.

LOS ANGELES COUNTY WATER WORKS DIST. NO. 3.
 P. O. Los Angeles.
 6s '10 F-A \$2,604,000 Feb 1 '19-'49
BOND, DEBT Mar 1916 \$2,604,000
 Assess. val. of Dist. 1915. 8,735,395
 INT. at Co. Treas. office, First Nat. Bank of Los Angeles or Chase Nat. Bank, N. Y.
MANHATTAN BEACH.
 This city is in Los Angeles County.
 Incorp. Nov. 25 1912.
Water-Works Bonds.
 6s '10 --- \$11,000 --- 1924-1954
City-Hall Constr. Bonds.
 6s '16 J-J \$20,000 Jan 1 '17-'36
Pleasure-Pier Bonds.
 5 1/2s '16 F-A \$70,000 Feb 1 '17-'46
Pavillion Constr. Bonds.
 5 1/2s '16 F-A \$20,000 Feb 1 '17-'46
Funding Bonds.
 6s '16 --- \$4,000 July 1 '17-'20
BOND, DEBT Sept 20 '16 \$225,000
 Assess. val. '16 (1/2 act.) --- 2,010,390
 Total tax (per \$1,000) 1916 --- \$18.40
 *INT. payable at the City Treas. office or at the Chase Nat. Bk., N. Y.

MARIN MUN. WATER DIST.
 This district (P. O. San Rafael) is in Marin County.
Water Pl. Purch. & Impt. Bds.
 5s '16 A-O \$33,000,000
 (Mature yrly. from 10 to 40 years.)
BOND, DEBT Oct 1916 \$3,000,000

MERCED UNION HIGH S. D.
 This district is in Merced County.
Building Bonds.
 5s '16 --- \$150,000 --- 1917-1936
TOTAL DEBT --- (7)

MODESTO.
 This city is in Stanislaus County.
 Inc. 1884. Re-inc. in 1911. Operating under commission form of government. Pop'n '10, 4,034; '12, 6,327.
Fire, Water, Sewer & Street.
 5s '09 J-D \$44,000 Dec 1 '17-'28
 5s '10 J-D \$2,500 Dec 1 '17-'49
Street Bonds.
 5s '11 J-J \$26,250 Jan 2 '17-'51
Water Bonds.
 5s '12 J-J \$72,500 Jan 2 '17-'45
BOND, DEBT Sept 1916 \$231,750
 Assessed val. '15 (1/2 act.) \$4,570,780
 City tax rate (per \$1,000) '15 \$16.00

MODESTO CITY SCH. DIST.
 Grammar School Bonds.
 5s '16 May \$40,000 May 9 '26-'55
BOND, DEBT Oct 6 '16 \$129,000
 Assess. valuation 1916 --- 4,239,065
 Tax rate (per \$1,000) '16 --- \$5.09
 INT. payable at Co. Treas. office.

MODESTO IRRIGATION DIST.
 This district (P. O. Modesto) is in Stanislaus Co. Bonds are tax-free.
 Organized July 27 1887.
 5s '10 J-J \$1,010,510 Jan '23-'42
 5s '11 J-J 332,000 Jan '25-'44
 5s '12 J-J 14,020 Jan '17-'23
 5s '09 J-J 250,000 1929-1939
 6s '10 J-J 610,000 July 1 1954
 (Part yearly)
BOND, DEBT Sept 20 '16 \$2,218,531
 Assessed valuation 1916 --- 6,947,665
 Tax rate (per \$1,000) 1916 --- \$39.00
 INTEREST payable at Treasurer's office and First Nat. Bk., Modesto.

MONROVIA.
 Mourovia is in Los Angeles Co.
 Inc. Dec. 1887. Pop'n 1910, 3,676.
Water Bonds.
 6s '04 July \$18,000 July 1 '17-'35
 6s '08 July 13,400 July 1 '17-'39
 6s '10 Mar 12,000 Mar 12 '17-'41
 5s '05 J-D 3,000 --- 1940
 5s '07 Mar 27,000 --- 1927 & 1947
 5s '09 Mar 14,000 --- 1942
 5s '10 Jan 45,000 ---
Sewer Bonds.
 5s '10 Jan \$108,000 ---
Park Bonds.
 5s '07 J-D \$13,500 --- 1941
Building Bonds.
 5s '05 J-D \$6,200 --- 1945
Street Bonds.
 6s '13 F-A \$14,500 Feb 1 '17-'45
BOND, DEBT May 1 '16 \$270,355
 Assessed val. 1916 --- 4,139,705
 Tax rate (per \$1,000) '16 '17 \$13.00
 INT. at City Treasurer's office.

MONROVIA CITY SCH. DIST.
 5s '03 --- \$20,250 --- 1917-1943
 5s '06 --- 18,000 --- 1917-1934
 5s '08 --- 6,000 --- 1917-1928
BOND, DEBT Dec 31 '15 \$46,500
 Assessed val. '16 (non-oper) 3,801,745

MONROVIA HIGH SCH. DIST.
 5s '10 Sept \$113,000 --- 1917-1951
BOND, DEBT Dec 31 '15 \$116,000
 Assessed val. 1915 --- 3,811,110
 INT. at County Treas. office.

MONTEBEY.
 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 '09 J-J \$123,750 Jan 2 '17-'51
BOND, DEBT Oct 25 '16 \$123,750
 Assess. val. '16 (1/2 act.) --- 2,842,541
 Tax rate (per \$1,000) 1916 --- \$15.20
 INT. at City Treasurer's office.

MONTEREY COUNTY.
 Salinas is the county seat.
Road and Bridge Bonds.
 6s '15 Jan \$513,000 Jan 2 '17-'25
BOND, DEBT July 1 '16 \$548,000
 Ass'd val. of all prop. '16 31,131,859
 Ass'd val. of all prop. '16 35,545,505
 State & county tax (Inside) --- \$14.60
 (per \$1,000) '16 (Outside) --- 18.00
 Population in 1910 --- 24,146

NEWPORT BEACH.
 This city is in Orange County.
Municipal Gas System Bonds.
 5s '16 M-S \$22,000 \$1,000 yearly
BONDED DEBT Mar 1915 \$81,000
 Bonds sold Feb 7 1916 --- 23,000
 Assessed val. 1915 --- 2,127,345
 Population in 1910 --- 445

OAKDALE IRRIGATION DIST.
 This district is in Stanislaus Co.
 Organized Nov. 1 1909.
 5s '10 J-J \$1,600,000 July 1 '31-'40
 5s '13 J-J 400,000 Jan 1 '34-'43
 6s '15 J-J 400,000 Jan 1 '36-'55
BOND, DEBT Sept 20 '16 \$2,400,000
 Assess. val. '15 (1-3 act.) 3,349,470
 Total tax (per \$1,000) 1916 --- \$58.00
 Population in 1915 (est.) --- 6,000
 INT. at District Treas. office.

OAKLAND.
 Oakland is the county seat of Alameda County. Inc. 1852. Commission government adopted Dec. 8 '10.
Refunding Bonds.
 4s '07 M-S \$10,500,000 Sept 1 '17-'19
McElroy Bonds.
 4 1/2s '09 J-J \$32,830,050 Jan 1 '17-'50
Municipal Improvement Bonds.
 5 1/2s '13 F-A \$918,000 Aug 1 '17-'43
 5s '13 F-A 675,000 Aug 1 '17-'43
 4 1/2s '13 F-A 1,053,000 Aug 1 '17-'43
Sewer Bonds.
 4 1/2s '07 J-J \$456,087 50c Jan '17-'47
Park Bonds.
 4 1/2s '07 J-J \$768,800 Jan 15 '17-'47
School and Auditorium Bonds.
 4 1/2s '11 F-A \$933,662 50c June 15 '17-'51
Clawson School Bonds.
 5s '14 F-A \$182,000 Aug 1 '17-'29
Auditorium Bonds.
 4 1/2s '14 F-A \$460,000 Aug 1 '17-'39
BOND, DEBT Sept 27 '16 \$8,287,100
 Tot. assess. val. '16 '17 \$164,980,248
 Real value (estimated) 329,960,496
 Total tax (per \$1,000) '16 '17 \$34.90
 Pop'n 1910 150,174; 1916 215,000
 * Of the total valuation, \$507,650 is exempt from taxation in accordance with State laws and \$19,437,548 is taxed by the State only, but on this last-named amount the State reimburses the city for taxes on interest and redemption on bonds sold prior to Nov. 10 1910.

INTEREST on all bonds payable at City Treasurer's office. The McElroy bonds, school and auditorium bonds and the municipal improvement bonds, Clawson School and auditorium bonds can also be paid at National City Bank, N. Y. City.

OAKLAND SCHOOL DISTRICT.
 4 1/2s '04 J-J \$696,000 --- 1944
 4s '08 J-J 217,000 --- 1946
BOND, DEBT Mar 22 '16 \$913,000
 Assessed val. '15 (1/2 act.) 1,387,741,745
 School tax (per \$1,000) 1915 --- \$5.10
 Population in 1914 (est.) --- 225,000
 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 '05 J-J \$4,000 --- Apr 10 1935
 5s '12 M-N \$1,025 --- Nov 1 1935
 5s '15 J-J \$3,625 --- Jan 2 1955
Street Bonds (Tax-exempt).
 5s '07 J-J \$26,000 --- Jan 10 1942
 5s '12 M-N 66,000 --- Nov 1 1952
City-Hall and Park (Tax-free).
 5s '10 M-N \$19,250 --- May 1 1950
Water Bonds (Tax-exempt).
 5s '11 J-J \$153,125 --- Jan 1 1951
Fire Alarm (Tax-exempt).
 5s '12 M-N \$1,850 --- Nov 1 1952
BOND, DEBT Oct 1916 \$324,780
 Floating debt --- 1,900
 Assessed val. '16 '17 --- 3,579,078
 Total tax (per Old city) --- \$54.10
 (\$1,000) --- (New city) --- 53.50
 INT. at City Treasurer's office.

ONTARIO SCHOOL DISTRICT.
 Bldg. Bds. (Int. at Co. Treasury).
 5s '13 M-N \$50,000 ---
BOND, DEBT Mar 1916 \$150,500
 Assessed valuation 1914 --- 3,663,365
 School tax (per \$1,000) 1914 \$13.76 +

ORANGE.
 This city is in Orange County.
Water Works Bonds.
 4 1/2s '05 --- \$36,250 --- 1945
 5s '11 J-D 45,000 --- 1951
Sewer Bonds.
 5s '10 --- \$11,000 --- 1926
Paving Bonds.
 5s '10 --- \$2,500 --- 1920
Fire Dept. Bonds.
 5s '11 --- \$3,000 --- 1921
Bridge Bonds.
 5s '14 M-S \$9,000 Sept 1 '17-'34
 T.D. B.D. Nov 1 '16 \$96,750
 Assessed valuation 1916 --- 2,727,435
 Total tax (per \$1,000) 1916 --- \$13.00
 Pop. '10, 2,920; '16 (est.) 5,790.

ORANGE UNION HIGH S. D.
 4 1/2s '04 J-J \$10,000 July 1 '17-'22
Building Bonds.
 5s '12 M-S \$42,000 Sept 1 '17-'37
BOND, DEBT July 1 '16 \$56,000
 Assess. val. (non-operative) --- 4,855,655
 School tax (per) (Maintenance) \$6.50
 (\$1,000) 1916 (Bonds) --- 1.20
 INT. at County Treas. office

ORANGE COUNTY.
 Santa Ana is the county seat.
County-House Bonds.
 4 1/2s '09 J-J \$20,000 --- 1920
Bridge Bonds.
 5s '12 M-S \$80,000 --- 1917-1932
Hospital & Almshouse Bonds.
 5s '12 M-S \$48,000 --- 1917-1932
Highway Bonds.
 5s '13 M-S \$1,160,000 Mar 1 1945
BOND, DEBT Sept 20 '16 \$1,308,000

Assess. val. '16 (non-oper) \$39,589,790
 State & Co. tax (Inside) --- \$15.50
 (per \$1,000) 1916 (Outside) --- 19.50
 Popula'n 1910, 34,438; 1915, 45,000
 INT. at County Treas. office.

ORLAND.
 This town is in Glenn County.
 Inc. Nov. 5 1909. Pop'n '10, 836.
Park Bonds.
 5s --- \$7,000 ---
Water (Int. at Bank of Orland).
 5s '12 J-J \$23,000 ---
 (1 bond yrly. beg. Jan. 1 1915)
 5s '14 --- \$11,000 ---
Sewer (Int. at Bank of Orland).
 5s '12 J-J \$23,000 ---
 (Due 1 bond yrly. beg. Jan. 1 1915)
 5s '14 --- \$2,500 ---
BOND, DEBT Mar 24 '16 \$60,500
 Assess. val. '15 (1/4 to 1-3 act.) \$18,000
 City tax (per \$1,000) '15 --- \$18.50

OREVILLE.
 This city is in Butte County. Inc. Jan. 3 1906. Pop'n 1910, 3,859.
Levee Bonds (Tax-exempt).
 5s --- J-J \$64,000 ---
 (\$2,000 payable annually on July 1)
Sewer Bonds (Tax-exempt).
 5s '12 J-J \$102,000 \$3,000 ann'y
BOND, DEBT Sept 21 '16 \$165,000
 Assess. val. '16 (3-5 act.) --- 1,797,930
 City tax (per \$1,000) 1915 --- \$17.80
 INT. payable at City Treas. office.

PALO ALTO.
 This city is in Santa Clara Co. Inc. July 1 1909. Pop'n 1910, 4,486.
Sewer Bonds.
 5s '08 A-O \$21,000 Oct 1 '17-'38
Improvement Bonds.
 5s '02 A-O \$29,000 Oct 1 '17-'42
 5s '06 M-N 56,250 May 1 '17-'47
 5s '09 J-J 11,550 July 1 '17-'50
 5s '11 J-D 25,000 July 1 '17-'31
Water Bonds.
 5s '06 J-J \$20,000 July 15 '17-'36
 5s '16 J-J 19,500 --- 1917-1955
Light and Water Bonds.
 5s '12 J-J \$18,000 Jan 2 '17-'52
Power Plant & Old Pipe Line.
 5s '12 J-J \$12,000 Jan 2 '17-'28
Subway Bonds.
 5s '15 --- \$9,262.50 ---
Water & Sewer Bonds.
 5s '15 --- \$25,000 July 2 '30-'55
BOND, DEBT Sept 1916 \$227,033
 Assessed val. 1916 '17 --- 4,145,875
 (Assessment 3-5 on real estate and 2-5 on personal property)
 City tax (per \$1,000) '16 '17 --- \$9.50
 INT. payable at Bk. of Palo Alto.

PASADENA.
 This city is in Los Angeles County.
 Incorp. June 14 1886. Resident districts of San Rafael Heights and Linda Vista annexed to this city Aug. 12 1914. V. 99, p. 554.

Electric-Light Extension Bonds.
 4s '06 J-J \$93,750 July 1 '17-'46
 4 1/2s '08 A-O 40,000 Apr 1 '17-'48
 4s '09 M-S 123,750 Mar 1 '17-'49
Street-Machinery Bonds.
 4s '02 J-J \$11,375 --- Jan 2 '17-'42
City-Hall and Jail Bonds.
 4s '02 J-J \$32,175 --- Jan 2 '17-'42
City-Hall Bonds.
 4 1/2s '11 J-J \$20,125 --- June 1 '17-'51
Park Bonds.
 4s '02 J-J \$45,000 --- Jan 2 '17-'42
 4s '02 --- 9,750 --- Jan 2 '17-'42
Water Bonds.
 4s '05 M-N \$18,125 --- May 1 '17-'45
 4s '02 J-J 3,900 --- Jan 2 '17-'42
Water-Plant-Purchase Bonds.
 4 1/2s '12 A-O \$1,225,000 ---
 (Due \$60,000 yrly. begin Oct 1 '17)
Sewer Bonds.
 4 1/2s '08 J-O \$49,000 Apr 1 '17-'48
 4s '02 J-J 22,750 Jan 2 '17-'42
Sewer Farm Bonds.
 4s '02 --- \$3,250 --- Jan '17-'42
Fire-Department Bonds.
 4s '02 J-J \$13,000 Jan 2 '17-'42
 4s '06 J-J 56,250 June 1 '17-'46
 4 1/2s '11 J-D 15,750 --- July 1 '17-'51
Bridge Bonds.
 4 1/2s '11 J-D \$87,500 June 1 '17-'51
Garbage-Incinerator Plant Bds.
 4 1/2s '12 M-S \$4,000 May 1 '17-'27
BOND, DEBT Oct 1 '16 \$1,906,050
 Cash on hand --- 328,598
 Assess. val. '16 --- 61,039,315
 City tax (per \$1,000) 1916 --- \$10.30
 Pop. '10, 30,291; '15 (est.) 45,000
 INT. at City Treas. office.

PASADENA SCHOOL DISTRICT.
 Includes the City of Pasadena and North and East Pasadena, Altadena, La Manda Park, San Marino, San Rafael Heights and Linda Vista School Districts.
School Bonds.
 4 1/2s '02 Sept \$30,000 Sept 15 '17-'22
 4s '03 Sept 30,000 Sept 5 '17-'37
 4 1/2s '04 Oct 10,000 Oct 24 '17-'18
 4s '06 M-N \$110,000 Mar 12 '17-'39
 4 1/2s '08 A-O \$30,000 Apr 27 '17-'42
 4 1/2s '11 M-N 75,000 --- 1917-1931
 5s '14 F-A 10,000 --- 1917-1918
 (75,000) --- 1919-1933
 5s '14 --- 24,000 --- 1917-1918
 5s --- 4,000 --- 1917-1918
 5s --- 6,000 --- 1917-1918
High-School Building Bonds.
 4 1/2s '11 M-N \$40,000 May 1 '23-'22
 60,000 May 1 '23-'26
 100,000 May 1 '27-'31
 275,000 May 1 '32-'42
BOND, DEBT Sept 20 '16 \$517,000
 City School District --- 517,000
 High School District --- 475,000
 Assess. val. of district '16 (non-operative) --- 51,715,523
 INT. at County Treasurer's office.

FERRIS IRRIGATION DIST.
 For compromise with bondholders see V. 101, p. 633.

PIEDMONT.

This city is in Alameda Co. Inc. Jan. 1907. Pop'n 1910, 1,719.
Imp't. Bonds (Part yrl. to 1930.)
5s '10 \$22,250.
BOND. DEBT June 30 '15 \$94,250
Assessed val. '15-'16 5,617,651
Tax rate (per \$1,000) 1915-16 \$11.50
INT. payable at Treasurer's office.

PLUMAS COUNTY.

Quincy is the county seat. Pop'n 1910, 5,259.
Refunding Bonds (Tax-free).
A-O \$35,100. 1934
Bridge and Highway (Tax-free).
4s '07 A-O \$100,000. Oct 1 '17-'32
(Part every 5 years.)
BOND. DEBT Sept 23 '16 \$135,100
Assess. val. '16 (non-oper.) 7,216,602
Assessed value of all prop. -
city (3-5 actual), 1916, 10,920,670
State & County tax (per \$1,000) 1916 \$13.50
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 Bonds.
5s '13 M-N \$12,750. Nov 1 '17-'23
Special Street Bonds.
5s '13 M-N \$63,750. Nov 1 '17-'23
Sewer Bonds.
4s '00 J-D \$18,000. 1917-1940
Park Bonds.
4s '03 J-D \$20,250. 1917-1943
School Bonds.
4s '07 J-D \$31,000. July 1 '17-'47
4s '03 20,250. 1917-1943
City-Hall Bonds.
4s '09 J-F \$43,750. July 1 '17-'49
BOND. DEBT Sept 20 '16 \$217,300
Sinking fund. 8,604
Assess. val. '16 (non-oper.) 7,824,105
Assess. val. all property 15,832,699
Tax rate (per \$1,000) 1916-17 \$16.50
INT. at City Treas. office.

POMONA CITY SCHOOL DIST.

4s '09 \$71,000. 1917-1949
Building Bonds.
5s '13 \$21,000. 1917-1923
BOND. DEBT Sept 1 '16. \$92,000
Assess. val. '16 (non-oper.) 8,395,470

POMONA CITY HIGH SCH. D.

4s '03 \$19,250. 1917-1923
4s '09 \$4,500. 1917-1949
BOND. DEBT Sept 1 '16. \$73,750
Assess. val. '16 (non-oper.) 8,395,470

PORTERVILLE.

This city is in Tulare Co. Inc. May 7 1902. Pop'n 1910, 2,696.
Municipal Improvement Bonds.
5s '08 \$10,500.
\$350 yearly on Nov. 1.
5s '09 F-A \$28,875.
(\$875 yearly on Aug. 1.)
5s '10 \$51,000.
(\$1,500 yearly on June 1.)
5s '12 F-A \$13,125.
(\$375 yearly on Aug. 1.)
Water Bonds.
5s '08 \$1,250 yearly on June 1.
5s '12 F-A \$39,375.
(\$1,125 yearly on Aug. 1.)
5s '14 A-O \$13,000. Apr 1 '17-'29
BOND. DEBT Nov 1 '16. \$195,875
Assessed val. '16-'17 (3 act.) 2,522,998
Tax rate (per \$1,000) 1916-17 \$14.50
INT. at City Treasurer's office.

RED BLUFF UN. HIGH SCH. D.

This district is in Tehama County.
Building Bonds.
5s '15 M-N \$90,000. Nov 3 '20-'49
TOTAL BONDED DEBT (7)

REDLANDS.

This city is in San Bernardino Co. Inc. Nov. 1888. Pop'n 1910, 10,449.
Water-Works System.
5s '12 J-J \$600,000. Jan 15 '22-'51
Municipal Improvement Bonds.
3s '05 J-J \$72,500. July 15 '14-'45
Special Imp't. (Part yearly).
5s '07 J-J \$27,500. Jan 15 1927
Public Park Bonds.
4s '07 P-A \$14,875. Aug 1 '17-'23
5s '11 M-S 70,000. Mar 1 '17-'51
BOND. DEBT July 1 '16. \$789,500
Sinking fund. 9,667
Assess. val. '16 (1-3 act.) 8,874,560
Total tax rate (per \$1,000) '16 \$14.90
INT. at office of City Treasurer.

REDLANDS SCHOOL DISTRICT.

Grammar-School Bonds.
5s '02 \$13,000. 1917-1923
5s '03 10,000. May 20 '17-'19
5s '04 6,000. Mar 8 '17-'23
5s '07 5,000. 1920-1932
5s '08 Aug 50,000. Aug 24 '23-'32
High-School Bonds.
5s '04 \$28,000. July 17 '17-'23
5s '10 Apr 77,000. 1917-1935
BOND. DEBT Oct. 16 1916-
Grammar school district. \$84,000
High school district. 105,000
Assess. val. 1916 8,579,915
School tax rate (per \$1,000) '16 \$6.90
INT. at County Treasurer's office.

REDONDO BEACH.

This city is in Los Angeles County.
Public-Pier Bonds.
5s '15 \$117,975. 1917-1955
BOND. DEBT Mar 23 '16. \$179,000
Sinking fund. 13,400
Assessed valuation 1915 4,788,962
Total tax rate (per \$1,000) '15 \$16.50
Population in 1910 2,935
INT. at City Treas. office.

REDONDO BEACH SCH. DIST.

5s '07 \$11,000. 1917-1927
5s '11 67,000. 1953-1954
5s '14 5,000. 1953-1954
5s '14 69,000. 1920-1952
BOND. DEBT Dec 31 '15. \$156,000

Assessed valuation 1916 4,716,535
Population in 1916 5,560

REDONDO BEACH UN. H. S. D.

5s '05 \$14,000. 1917-1925
5s '08 150,000. 1917-1944
BOND. DEBT Dec 31 '15. \$185,000
Assessed valuation 1915 8,278,340
Population in 1916 8,300

REDWOOD CITY.

This city is in San Mateo County.
Fire Apparatus Bonds.
5s '15 \$7,000. Aug 2 1930
Street Light Bonds.
5s '13 A-O \$5,100. Apr 7 '17-'33
5s '00 2,510.88. 1940
Water-Works Bonds.
5s '00 \$4,800. 1940
Water-Works-Extension Bonds.
5s '09 \$13,000. 1929
Municipal Improvement Bonds.
4s '04 \$72,500. 1944
5s '10 36,125. 1950
Paving Bonds.
5s '12 \$22,207.32
BOND. DEBT Oct 1916. \$163,333
Assessed val. '16 (non-oper.) 2,307,385
Assessed val. all property '16 2,482,740
Tax rate (per \$1,000) 1916. \$15.00
Population 1910, 2,442; 1916, 4,224

REEDLEY.

This city is in Fresno Co. Inc. Feb. 18 1913. Pop'n '15 (est.) 2,113
Sewer Bonds (Part yearly).
5s '13 J-D \$38,000. Dec 31 '17-'53
Water Bonds.
5s '13 J-D \$35,000. Dec 31 '18-'27
T.O.T. Bd. Dt. Sept 1916. \$73,000
Sinking fund. July 1916. 10,291
Assess. val. '16 (non-operative) 769,400
Tax rate (per \$1,000) '16. \$13.50
INT. at Reedley Nat. Bank.

RICHMOND.

This city is in Contra Costa Co. Inc. Aug. 7 1905. Pop'n '10, 6,802
Int. at City Treas. office.
Tunnel, Highway and Harbor.
5s '13 J-J \$1,080,000. Jan 1 1952
(Payable part yearly).
BOND. DEBT Mar 23 '16 \$1,080,000
Assess. val. '15 (3-5 act.) 16,288,225
Total tax (per \$1,000) 1915. \$31.70
City tax rate (per \$1,000) '15. \$11.20

RICHMOND SCH. DISTRICTS.

Grammar-School Building.
5s Nov \$26,000.
(\$1,000 yearly on Nov 1)
4s J-D 100,000.
(\$3,000 yearly beg. Dec 1 1917)
5s M-N 148,000.
(\$2,000 yearly on May 1)
BOND. DEBT Sept 1916. \$32,000
Grammar School Dist. 63,000
Union High Sch. Dist. 63,000
Assessed (Grammar Dist.) 16,872,940
val. '16 (Op. High Dist.) 18,179,055
INT. payable in Martinez.

RIVERSIDE.

This city is the county seat of Riverside County. Incorporated 1883.
Street-Improvement Bonds.
5s '95 s-a \$42,750. Aug 1 '17-'35
Electric-Light Imp't. Bonds.
5s '95 F-A \$19,000. Aug 1 '17-'35
Steam Power Plant Bonds.
4s '09 High Sch. Dist. June 1 '17-'40
Fairmont Park (Part yearly).
4s '11 M-S \$22,500. Mar 1 1931
Fire Department (Part yearly).
4s '11 M-S \$15,000. Mar 1 1931
Water-Works-Purchase Bonds.
5s '13 J-D \$1,073,000. June 1 '17-'53
BOND. DEBT Oct 24 '16 \$1,199,500
Floating debt. 118,067
Assess. val. '16 (30% act.) 9,705,870
City tax rate (per \$1,000) '16 \$15.80
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 Treasurer's office; other bonds at N. Y.

RIVERSIDE CITY SCHOOL DIS.

4s '00 \$16,000. 1917-1922
4s '08 Feb 24,000. 1917-1922
4s '10 M-A \$50,000. Aug 3 '20-'39
5s M-S 50,000. \$2,000 ann'y
Building Bonds.
5s '16 J-D \$40,000. 1923-1942
BOND. DEBT Sept 1916 \$380,000
Assess. val. '16 (non-oper.) 10,268,595
Assess. val. of all prop'y. 11,937,091
Population in 1914 (est.) 17,000
INT. payable at County Treasury.

RIVERSIDE COUNTY.

Riverside is the county seat.
Bonds tax-free. Pop. '10, 34,096.
Highway Bonds.
5s '14 M-N \$1,125,000. May 1 '25-'64
Court-House (Part yearly).
4s '02 M-S \$130,000. Sept 1 '16-'42
BOND. DEBT Sept 1916 \$1,255,000
Assess. val. '16 (non-oper.) 29,124,593
State & Co. tax (Inside). \$19.70
1915 (per \$1,000) '18 Outside. 25.70
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-incorporated April 23 1863. See "State & City" Section for Nov. 17 1909 for delinquency in payment of original debt. Commission government adopted Nov. 7 1911 and went into effect July 1 1912.
Levee & Sewer (Red. any time).
4s '05 J-J \$110,000. Jan 17-'38
4s '08 J-J 100,000. Jan 17-'48
Sewer and Drainage.
4s '13 \$769,200. July 1 '17-'63
Electric Distribution.
4s '14 \$9,120. Jan 17-'54
Capitol Park Extension Bonds.
4s '14 J-J \$665,000. Jan 17-'54

Levee Bonds.

4s '08 J-J \$55,000. July 1 '17-'38
4s '13 J-J \$820,475. Jan 1 '17-'53
High-School Bonds.
4s '05 J-J \$145,000. Jan 1 '17-'45
4s '08 J-J 24,000. July 1 '17-'53
Hall of Justice Bonds.
4s '14 \$192,400.
(\$5,200 yearly ending July 1 1953.)
City-Hall Bonds.
4s '07 J-J \$232,500. July 1 '17-'47
Water-Main Bonds.
4s '03 J-J \$98,000. Jan 1 '17-'41
4s '13 J-J 908,680. July 1 '17-'53
River-Improvement Bonds.
4s '14 \$82,500. Jan 1 '17-'41
Old bonds outstanding. \$7,100
BOND. DEBT Sept 1916 \$1,261,275
Sinking fund. 83,886
Assess. val. '16 (72% act.) 75,275,854
City tax (per \$1,000) 1916. \$12.40
Population in 1910 (Census). 44,698
Population in 1915 (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.

4s '11 J-J \$700,000. July 15 '17-'51
Capitol Sch. Dist. (Annexed).
\$32,000.
BOND. DEBT Aug 1 '16. \$732,000
Assess. val. '16 (non-oper.) 58,309,650
Population in 1916 (est.). 75,000
INT. at County Treasurer's office

SACRAMENTO CITY HIGH S. D.

Building Bonds.
4s '11 J-J \$100,000. July 15 '27-'51
BOND. DEBT Aug 1 '16. \$100,000
Assess. val. '15 (3-5 act.) 59,530,470
INT. at County Treasurer's office.

SACRAMENTO COUNTY.

County seat is Sacramento.
Bridge Bonds.
4s '08 J-J \$225,000. Jan 1 '17-'48
Court-House and Jail Bonds.
4s '08 J-J \$660,000. Jan 1 '17-'48
Road Bonds.
4s '08 J-J \$600,000. Jan 1 '17-'48
C.O. Bd. Dt. Nov. 8 '16. \$1,485,000
Value of Co. prop. (1916). 1,704,397
Assess. val. '16 (non-op.) 84,930,393
Assess. val. all prop. 1916. 96,573,966
State & Co. tax (Inside). \$13.73
(per \$1,000) '16 Outside. 19.60
Population in 1910. 67,806
INT. payable in New York.

SALINAS CITY.

This city is in Monterey County. Inc. Feb. 11 1903. Pop'n 1910, 3,736.
Sewer (Int. at Treasurer's office).
5s '07 J-J \$21,000. Jan 2 '17-'37
(City-Hall (Int. at Treas. office).
5s '06 J-D \$37,500. Dec 31 '17-'46
School (Int. at Treasurer's office).
5s '08 J-D 11,250. Dec 31 '17-'46
5s '09 J-J 17,250. Jan 2 '17-'39
BOND. DEBT May 22 '16. \$88,625
Assessed val. '15 (3-5 act.) 2,549,729
Total tax rate (per \$1,000) '15. \$30.60

SAN ANSELMO.

This town is in Marin County. Inc. April 1907. Pop'n 1910, 1,531.
Street bonds 1909, due 1938. \$34,500
Sewer bonds 1909, due 1920. 10,500
Various Improvements.
5s '10 A-O \$27,000. 1942
5s '12 M-N 1,650. 1939
5s '09 J-J 17,250. Jan 2 '17-'39
BOND. DEBT Oct 1916. \$91,400
Assess. val. 1916. 1,759,585
City tax rate (per \$1,000) '16 \$15.80
INT. at Wells, Fargo, Nev. Nat. Bank, San Francisco.

SAN BENITO COUNTY.

Hollister is the county seat.
High-School (Int. in Hollister).
5s \$18,000. Part yearly
Road Bonds (Int. in Hollister).
5s '12 J-J \$260,000. July 1 '17-'42
T.O.T. Bd. Dt. Sept 20 '16 \$288,000
Assess. val. '16 (non-oper.) 9,126,430
Assess. val. all prop. 16,10,076,299
County tax (per \$1,000) '16. \$21.50
\$1,000 1916 Outside. 24.00
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 \$154,375. Apr 1 '17-'43
Improv't. Bonds (Tax-exempt).
4s '08 A-O \$80,000. 1917-1948
BOND. DEBT June 30 '16 \$246,675
Assessed value (Non-oper.) 5,624,350
1915 (Operative). 1,623,273
City tax rate (per \$1,000) '15 \$16.00
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 '14 A-O \$250,000.
(Due \$5,000 yearly from 6 to 25 years inclusive and \$10,000 yearly from 26 to 40 years inclusive.)
BOND. DEBT May 18 1916 \$250,000
Assessed value (Non-oper.) \$5,648,275
1913-14. Operative. 1,303,052
Real value (estimated). 12,000,000
INT. at Co. Treas. office.

SAN BERNARDINO COUNTY.

San Bernardino is the county seat.
Highway Bonds.
5s '15 J-J \$1,730,000. Jan 5 '20-'54

Hospital Bonds.

5s '15 J-J \$150,000. Jan 5 '26-'55
BOND. DT. May 18 '16. \$1,000,000
Assessed value 1916 (non-operative property). 43,673,365
Ass'd val. of all prop. 156,67,958,129
State & County tax (Inside). \$21.14
(per \$1,000) '16) Outside. 25.30
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 '07 J-D \$36,998. Dec 30 '17-'37
Park Bonds.
5s '07 J-D \$5,225. Dec 1 '17-'27
Street Bonds.
5s '03 M-N \$700. May 1 1923
5s '03 M-N 1,700. May 1 1923
Town-Hall Bonds.
5s '03 M-N \$2,800. May 1 1923
Sewer Bonds.
5s '03 M-N \$2,800. May 1 1923
BOND. DEBT Sept 20 '16 \$115,698
Assessed value '16 (3% act.) 1,998,680
Tax rate (per \$1,000) 1916. \$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).
4s '01 J-J \$380,000. 1941
4s '03 J-J 136,325. 1943
4s '05 A-O 40,500. 1945
4s '07 J-D 45,608.55. 1947
4s '07 J-D 318,825.16. 1945
4s '11 J-J 295,000. 1948
4s '12 J-J 306,000. 1952
4s '13 J-J 312,500. 1953
4s '14 J-J 1,688,250. 1954
5s '14 A-O 669,750. 1954
Refunding Bonds (Part yearly).
4s '08 J-J \$143,000. 1938
Fire-Dept. Bonds (Part yearly).
4s '03 J-J \$25,000. 1940
4s '07 J-D 51,000. 1940
4s '12 J-J 72,000. 1952
Sewer Bonds (Part yearly).
4s '03 J-J \$95,500. 1943
4s '05 A-O 56,250. 1945
4s '07 J-D 39,394.64. 1943
4s '07 J-D 148,540. 1917
4s '07 J-D 8,334.68. 1933
4s '07 J-D 389,340. 1916
4s '07 J-D 1,000. 1918
4s '07 J-D 4,900. 1926
4s '07 J-D 26,112. 1942
4s '11 J-J 80,000. 1948
4s '11 J-J 22,500. 1950
4s '11 J-J 64,500. 1948
4s '12 J-J 108,000. 1952
Street and Roads (Part yearly).
4s '07 J-J \$52,000. 1942
4s '07 J-D 600. 1917
4s '13 J-J 48,500. 1952
Concrete Culvert (Part yearly).
4s '07 J-D \$36,500. 1941
Park Bonds (Part yearly).
4s '11 J-J \$87,600. 1951
4s '12 J-J 67,500. 1952
5s '13 M-S 807,500. 1953
Harbor Imp't. (Part yearly).
4s '12 J-J \$390,000. 1951
5s '14 J-J 380,000. 1954
Municipal Imp't. (Part yearly).
4s '12 J-J \$8,000. 1938
T.O.T. Bd. Dt. Sept 1 1931 1,166,532
Sinking funds. 252,872
Ass'd val. '15 (non-oper.) 85,107,759
Ass'd val. of all property (about 1/2 actual). 90,384,395
City tax rate (per \$1,000) '16. \$19.80
INT. at City Treasurer's office and at Nat. Park Bank, New York.

SAN DIEGO SCHOOL DISTRICT.

4s '06 July \$90,000. July 17-'26
5s '07 July 100,000. July 5 '17-'27
4s '09 s-t. May 16 '16. 1921-1929
5s '13 A-O 350,000. 1919-1953
BOND. DEBT May 16 '16. \$565,000
Sinking fund. 76,739
Assess. val. '15 (2-3 act.) 55,759,890
School tax rate (per \$1,000) '15 \$6.50
INT. at County Treasurer's office.

SAN DIEGO HIGH SCH. DIST.

5s '05 M-S \$81,000. Sept 17-'25
5s '11 Feb 200,000. Feb 6 '17-'51
BOND. DEBT May 16 '16. \$290,000
Sinking fund. 32,620
Assess. val. '15 (2-3 act.) 55,759,890
School tax rate (per \$1,000) '15 \$6.50
INT. at County Treas. office.

SAN DIEGO COUNTY.

San Diego is the county seat.
Highway Bonds.
4s '09 A-O \$1,031,765. Oct 1 '17-'49
BOND. DT. May 16 '16. \$1,095,000
Sinking fund Mar 31 '16. 191,497
Assess. val. '16 (non-op.) 72,369,783
Assess. val. of all property 1916. 79,470,697
State & Co. tax (Inside). \$17.50
(per \$1,000) '16 Outside. 24.50
Pop'n '10, 61,665; '15 (est.), 120,000.
INT. at County Treasury office.

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 sewer rights in the Hetch-Hetchy Valley granted in the bill passed by Congress in 1913. V. 97, p. 1838, and V. 98, p. 250. Board of Supervisors uphold Mayor in vetoing resolution offering for sale \$43,287,000 Hetch-Hetchy water supply bonds. See "Chronicle" of Dec. 11 1915, p. 1998.
The \$4,800,000 5% exposition bonds given in table below are the remaining outstanding portion of an

SAN FRANCISCO (Continued). Issue of \$5,000,000. These bonds, which were voted Nov. 15, 1910, are not figured in the 15% debt limit. See remarks under State of California for constitutional amendments giving authority to issue these and other bonds.

Golden Gate Park Bonds. 3 1/2's '04 J-J \$228,600. July 1 '17-'44 Library Bonds. 3 1/2's '04 J-J \$818,000. July 1 '17-'31 Mission Park Bonds. 3 1/2's '04 J-J \$204,400. July 1 '17-'44 Playground Bonds. 3 1/2's '04 J-J \$518,000. July 1 '17-'44 Hospital Bonds. 5's '08 J-J \$1,600,000. July 1 '17-'32 Hospital-Jail-Completion Bds. 4 1/2's '13 A-O \$8945,000. Apr 1 '17-'37 Sewer Bonds. 5's '08 J-J \$3,800,000. July 1 '17-'54 Polytechnic High-School Bonds. 4 1/2's '10 J-J \$525,000. Jan 1 '17-'37 Fire-Protection Bonds. 5's '08 J-J \$38,000,000. July 1 '17-'55 Garbage Disposal Bonds. 5's '08 J-J \$588,000. July 1 '17-'30 School Bonds. 3 1/2's '04 J-J \$588,800. July 1 '17-'22 J-T 4,400,000. July 1 '17-'38 Street Bonds. 3 1/2's '04 J-J \$394,875. July 1 '17-'19 City Hall and Hall of Justice. 3 1/2's '04 J-J \$71,600. July 1 '17-'20 5's '08 J-J \$750,000. July 1 '17-'31 Hetch-Hetchy Water Supply. 4 1/2's '10 J-J \$1,608,000. 1920-1964 Geary Street Ry. Bonds. 4 1/2's '10 J-J \$1,710,000. July 1 '17-'34 Market St. Ry. Bonds. 4 1/2's '10 \$69,000. Municipal Street Ry. Bonds. 5's '13 J-D \$3,500,000. Dec 1 '17-'51 Exposition Bonds. 5's '12 M-N \$4,500,000. (Pay 1/2 \$200,000 yrl. beg. May 1 '17) City Hall & Civic Centre Bonds. 5's '12 J-D \$88,800,000. 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. 1535; V. 79, p. 925, 1659, and V. 80, p. 483, 1970; V. 81, p. 1449. Appeal was taken, which up to July 1, 1916, was still pending. INTEREST is payable in gold in San Francisco.

TOT. DEBT SINK. FUNDS, &c July 1 '16. Oct. 1 '15. \$ \$ Tot. bd. debt. 44,216,900 42,121,000 Sinking funds, 194,300 1,904,657 Net debt, 43,802,600 40,216,343 * The sinking fund includes \$614,300 bonds owned by city and amount available for redemption. Included in the debt given above are \$4,185,000 water bonds.

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 Mar. 1, 1916. 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., 5,498,000 City Hall, Hall of Justice, county jails, hospitals, almshouses, lots and improv'ts & furniture, 10,751,300 Channel St. lots from 9th to 13th streets, 610,000 School lots, improv'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, \$76,907,871 ASSESSED VALUATION AND TAX RATE.—Property is assessed at about 50% of its actual value. Assessment decreased in 1906, owing to earthquake. 1916-17. 1915-16. Real estate, 477,094,214 476,814,478 Personal, 62,054,496 61,878,272 Total, 539,148,710 538,692,750 Tax (per M) 1914 15. 1913 14. Real estate, 469,974,311 461,282,132 Personal, 71,816,652 61,965,404 Total, 541,791,463 523,247,536 Tax (per M) 822.89 822.42 In addition to the valuation of non-operative property given above for 1916-17, the assessed valuation of operative property of public service corporations amounted to \$209,242,082.

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 1916 (est.), 560,000 1910 (Census), 416,912; in 1900 (Census), 342,752; in 1893, 298,997.

SAN JOAQUIN COUNTY. Stockton is the county seat. Highway Bonds. 5's '10 J-J \$59,000. 1949 BOND. DEBT Sept 1916 \$1,650,000 Assess. val. '16 (non-op.) 60,424,586 Assess. val. of all prop. '16 70,383,447 State & County tax (inside) \$15.00 (per \$1,000) '16. (Outside) 10.00 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. 1859. City manager plan of government adopted Apr. 19, 1915. The municipalities of Gardner and a portion of Crandallville were annexed on Mar. '16 1911. On Nov. 2, 1911 East San Jose was annexed. V. 93, p. 1413. In Dec. 912 Port San Jose was annexed. Municipal Improvement Bonds. 4's '06 A-O \$3161,250. Apr 1 '17-'46 High School Bonds. 4 1/2's '8 J-D \$39,375. June 1 '17-'37 Sewer Bonds. 4 1/2's '8 J-D \$21,000. June 1 '17-'37 4 1/2's '12 P-A 90,000. Feb 1 '17-'52 City Hall and Fire Bonds. 4 1/2's '8 P-A \$123,250. Aug 1 '17-'47 Park Bonds. 4 1/2's '12 P-A \$90,000. Feb 1 '17-'52 Fire and Police Dept. Bonds. 4 1/2's '12 P-A \$54,000. Feb 1 '17-'52 Incinerator Bonds. 4 1/2's '12 P-A \$44,000. Feb 1 '17-'52 Bridge and Creek Bonds. 4 1/2's '12 P-A \$49,474. Feb 1 '17-'52 Station Bonds. 4 1/2's '12 P-A \$1,800. Feb 1 '17-'52 East San Jose Bonds (Assumed). 5's '09 \$51,000. (Payable part yrlly. for 40 years) BOND. DEBT May 29 '16. \$734,800 Total assessed val. 1915. 25,868,040 (Assessment 60 to 70% actual value) City tax (per \$1,000) 1915. \$12.00 Pop'n 1910, 28,946; '16 (est.), 35,000 INT. payable at City Treas. office.

SAN JOSE SCHOOL DISTRICT. 4's '07 Jan \$180,000. Jan 1 '17-'47 5's '08 M-N 27,000. May 1 '17-'43 5's 100,000. June 1 '17-'41 BOND. DEBT June 30 '16. \$207,000 Assessed valuation 1915. 26,139,505 INT. at County Treasurer's office.

SAN JOSE HIGH SCHOOL DIST. 4's Jan \$103,000. Jan 1 1927 5's '08 M-N 12,000. May 1 '17-'29 5's 50,000. June 1 '17-'41 BOND. DEBT June 30 '16. \$165,000 Assessed valuation 1915. 26,139,505 School tax (per \$1,000) 1915. \$0.57 INT. at County Treasurer's office

SAN LEANDRO SCH. DIST. This district is in Alameda County. Building Bonds. 5's '16 J-J \$109,000. Jan 1 '17-'33 5's '16 J-J 25,000. 1933-1936 BOND. DEBT Mar 1915. \$52,000 Bonds sold Dec 1915. 100,000 Assess. val. 1913. 3,855,267

SAN LUIS OBISPO. This city is in San Luis Obispo Co. City was first incorporated in 1856 and again in 1911. Pop. 5,157. Water (Int. at Treas. office). 5's '09 \$56,000. 1939 Sewer (Int. at Treas. office). 5's '09 \$25,100. 1939 Imp't. Bds. (Int. at Treas. office). 5's '09 \$171,000. 1949 BOND. DEBT Oct 5 '16. \$218,100 Assessed valuation 1915. 3,013,028 Tax rate (per \$1,000) 1915. \$20.30

SAN LUIS OBISPO COUNTY. San Luis Obispo is the county seat. Bonds tax-free. Population 1910, 19,383. INT. at Co. Treas. office. Wharf (Red. aft. 10 yrs. fr. issue). 5's '06 July \$28,000. July 1 '17-'30 5's '06 July 38,000. July 1 '17-'35 BOND. DEBT Sept 20 '16. \$66,000 Assess. val. '16 (non-op.) 19,249,287 State & Co. tax (per Inside) \$16.90 (\$1,000) '16-'17. (Outside) 22.50

SAN MATEO. This city is in San Mateo County. Inc. Sept. 4 1894. Pop. 10,4384. Sewer Bonds. 6's '95 ann \$21,000. \$1,000 y'ly Bridge Bonds. 4 1/2's '02 s-ann \$23,895. \$885 yearly Fire Protection and Sewer Bds. 4 1/2's '11 s-ann \$30,400. \$1,400 yearly City Hall, Fire Station, Bridge. 5 1/2's '13 s-a \$86,775. BOND. DEBT July 1 1915. \$182,070 Assess. valuation 1915. \$3,286,490

SAN MATEO COUNTY. Redwood City is the county seat. Highway Bonds. 5's '13 J-J \$1,250,000. July 1 '17-'42 Court-House Bonds. 4's '06 M-N \$120,000. Sept 1 '17-'46 BOND. DEBT Mar 1916. \$1,379,000 Assess. val. '16 (non-op.) 24,147,310 Assess. val. of all prop. 30,323,755 State & Co. tax (per Inside) \$18.20 (\$1,000) 1916. (Outside) 22.20 Population in 1910. 26,585 INT. payable at Co. Treas. office.

SANTA ANA. This city is in Orange Co. First incorp. June 1 1886; last, Apr. 9 1888. Int. at Treas. office. Water Bonds (Tax-exempt). 5's '05 P-A \$72,500. Feb 1 '17-'45 4 1/2's '11 M-S 15,000. Mar 1 1931 5's '12 s-ann \$9,850. 1917-1954 Sewer Bonds (Tax-exempt). 4 1/2's '08 --- \$35,750. Apr 1938

City-Hall (Tax-exempt). 4 1/2's '04 --- \$5,000. Nov 1924 Fire Bonds (Tax-exempt) 5's '09 s-ann \$10,500. 1917-1938 BOND. DEBT Sept 20 '16. \$201,000 Total assess. val. 1916. 5,786,466 Total tax (per \$1,000) 1916. \$14.00 Pop'n 1910 8,249; '16 (est.) 15,000

SANTA BARBARA. Santa Barbara is in Santa Barbara County. Incorporated Mich. 9 1874. Main Sewer Bonds. 4 1/2's '03 P-A \$9,450. Aug 1 '17-'43 Bridge Bonds. 4 1/2's '03 P-A \$13,500. Aug 1 '17-'43 High-School Bonds. 5's '01 Jan \$37,500. Jan 10 '17-'41 Oak Park Bonds. 4 1/2's '04 P-A \$10,500. Aug 15 '17-'44 Water Bonds. 4 1/2's '01 J-J \$37,500. July 1 '17-'41 4 1/2's '03 P-A \$35,000. Aug 1 '17-'43 Water-Works-Ext. Tunnel. 4 1/2's '03 M-S \$100,000. Sept 1 '17-'48 4 1/2's '10 A-O 170,000. Oct 1 '17-'50 Mission Tunnel. 5's '13 M-N \$98,500. Nov 1 '17-'33 Boulevard Bonds. 4 1/2's '07 M-S \$38,750. Sept 3 '17-'47 4 1/2's '03 P-A 33,750. Aug 1 '17-'43 Street Bonds. 4 1/2's '09 J-J \$35,050. July 1 '17-'49 BOND. DEBT July 1 '16. \$809,220 Sinking fund. 28,600 Total assess. val. 1916. 11,946,735 Total tax rate (per Inside) \$15.40 (\$1,000). 1916-'17 (Outside) 13.70 Population in 1910. 11,959 INT. on water-works-extension tunnel and street bonds at Kountze Bros., N. Y., or at City Treas. office; on others at City Treas. office.

SANTA BARBARA COUNTY. Santa Barbara is the county seat. Road (Int. at Co. Treas. office). 6's '11 J-J \$30,000. July 17-'31 6's '11 A-O 65,000. \$5,000 yearly 6's '12 ann 40,000. July 22 '17-'32 6's '09 ann 32,500. July 1917-30 State Highway Bridge Bonds. 5's '15 M-S \$240,000. 1917-1940 C. O. B. D. T. Oct 28 '16. \$290,000 Road dist. debt (add'l) 167,500 Assess. val. '16 (non-op.) 31,216,565 Assess. val. of all prop. 36,502,245 State & County tax (Inside) \$16.00 (per \$1,000) 1916 (Outside) 21.50 Population in 1910. 27,738

SANTA CLARA. This town is in Santa Clara County. Inc. Mich. 6 1872. Water Bonds. 6's '09 \$18,000. Jan 1 '17-'40 Water, Light & Power Bonds. 4 1/2's '07 M-N \$16,800. May 1 '17-'47 Sewer Bds. (Int. at Treas. office). 4 1/2's '07 M-N \$24,000. May 1 '17-'47 Water Bds. (Int. at Treas. office). 5's '05 M-N \$29,500. May 1 '17-'35 School Bonds. 5's '07 M-N \$37,500. Jan 2 '17-'45 4 1/2's '07 M-N 225. 1916-1917 5's '12 55,500. Fire Bonds (Int. at Treas. office). 5's '12 \$5,087.50 Highway & Street Imp't. Bonds. 5's \$45,000 BOND. DEBT Sept 20 '16. \$238,566 Ass'd val. '16 (non-op.) 2,288,211 Ass'd val. '16 (operative) 103,074 Tax rate (per \$1,000) 1916. \$14.00 Pop'n 1910, 4,348; '16 (est.), 6,000

SANTA CLARA COUNTY. San Jose is the county seat. 4's '07 Jan \$300,000. 1947 BOND. DEBT Oct 31 '16. \$300,000 Assess. val. '16 (non-op.) 78,299,470 Ass'd val. of all prop. 16,877,200 State and county tax (Inside) \$15.00 (per \$1,000) 1916. (Outside) 19.20 Population in 1910. 83,559 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. 95, p. 99. Warf and Bridge Bonds. 5's '14 J-J \$172,900. Jan 15 1954 Refunding Bonds. 4's '94 Ann \$162,000. 1934 Water-Plant Purchase Bonds. 5's '13 P-A \$220,000. Feb 1 1953 BOND. DEBT July 1 '16. \$554,900 Assess'd (Non-op) 7,070,390 val. '16 (Oper) 619,550 Total tax rate (per \$1,000) '16. \$18.00 Pop'n 1910, 1,146; 1916 (est.) 12,500 INT. payable at City Treasur.

SANTA CRUZ H. SCH. DIST. Bldg. Bds. (Int. at Co. Treasury). 5's '14 M-S \$170,000. Mar 25 '19-'50 5's '15 10,000. 1917-1918 BOND. DEBT Sept 1916. \$180,000 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). 5's '14 M-S \$76,000. Mar 25 1954 BOND. DEBT Sept 1916. \$76,000 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 10,2360 Sewer (Part yearly beg. Jan. 1 '13). 5's '12 J-J \$67,000. Water Bonds. 5's '16 --- \$75,000. 1917-1954

BOND. DEBT Sept 23 '16. \$142,000 Water bonds, included. 75,000 Sinking funds. 6,709 Assess. val. 1916. 1,229,553 City tax rate (per \$1,000) '16. \$12.00 INT. payable at First Nat. Bank, Santa Maria.

SANTA MONICA. This city is in Los Angeles County. Inc. Nov. 20 1886. New charter approved in 1915, providing for commission form of gov't. Value of property owned by city, \$128,075. Sewer and Incinerator Bonds. 5's '07 M-N \$124,000. Nov 1 '17-'47 Fire Apparatus (Part yearly). 5's '06 --- \$12,500. 1941 Crematory Bonds (Part yearly). 5's '06 \$5,000. 1926 Storm-Drain Bonds (Part yearly). 5's '06 \$9,000. 1934 Bridge Bonds (Part yearly). 5's '02-'06 \$22,500. '27, '19 & '36 Sewer Bonds (Part yearly). 6's '02 --- \$2,000. 1937 5's '06 --- \$7,000. 1943 City-Hall Bonds (Part yearly). 5's '02 \$21,000. 1937 Water Works Bonds. 5's '16 M-S \$712,600. Sept 1 '19-'56 BOND. DEBT Sept 1916. \$958,500 Assess. val. 1915. 17,362,055 Real value (est.) 28,391,480 Tax rate (per \$1,000) 1915. \$16.50 Pop'n 1910 7,847; '16 (est.) 14,000

SANTA MONICA CITY SCH. DIS. 5's '08 M-N \$30,000. 1918-1932 5's '12 80,000. Oct 1 '17-'22 5's '12 A-O 25,000. Apr 1 '17-'29 BOND. DEBT Oct 10 '16. \$135,000 Assessed valuation 1916. 12,787,590 INT. at Co. Treas. office.

SANTA MONICA HIGH SCH. D. High School Bonds. 5's '11 A-O \$200,000. Apr 1 '17-'51 High School Bonds. 5's '12 A-O \$70,000. Oct 1 '17-'52 TOTAL DEBT Oct 10 '16. \$270,000 Assessed valuation 1916. 12,787,590 INT. payable at County Treasury.

SANTA ROSA. This city is in Sonoma County. Inc. in 1872. Water Bonds. 4's '05-'05 \$180,250. 1933-1945 Sewer Bonds. 5's '05 \$50,500. Nov 1 1945 Street and Bridge Bonds. 4's '05 Nov \$38,500 BOND. DEBT Nov 16 '16. \$219,250 Assess. val. 1916 (3-5 act) 6,347,885 Total tax rate (per \$1,000) '16. \$13.50 Pop'n 1910, 8,171; 1916 (est.) 12,000 INT. at City Treas. office at Union Tr. & Savings Bank.

SANTA ROSA—COURT HOUSE SCHOOL DISTRICT. High School Bonds. 5's '11 A-O \$80,000. 1951 Grammar School (Part yearly). 4 1/2's \$24,000. July 1 1925 BOND. DEBT Oct 25 1915. \$80,000 High School District. \$80,000 Grammar School District. 20,000

SAUSALITO. This town is in Marin County. Incorporated Sept. 4 1893. Water Bonds. 5's '09 J-J \$32,000. Jan 15 '17-'49 Road Bonds (State Loan). 5's '09 \$20,000. BOND. DEBT Sept 1916. \$177,000 Assess. val. '16-'17 (non-op.) 92,098,775 Total tax rate (per \$1,000) '16. \$18.40 Pop'n 1910, 2,383; '16 (est.) 3,000 INT. payable at Sausalito.

SIERRA MADRE. This city is in Los Angeles County. Water-Works Bonds (Part yearly). 5's '10 s-ann \$36,000. Last bond '50 5's '13 s-ann 11,000. Last bond '51 BOND. DEBT Sept 1916. \$165,500 Assess. val. '16 (non-op.) 1,596,585 City tax rate (per \$1,000) '16. \$17.00 Pop'n 1910, 1,303; 1916 (est.) 1,700 INT. at City Treasurer's office.

SOLANO COUNTY. Fairfield is the county seat. Court-House Bonds. 5's '09 J-J \$100,000. Dec 1 '17-'34 BOND. DEBT Sept 27 '16. \$190,000 Sinking fund. 958 Assess. val. '16 (non-op.) 23,744,883 Assess. val. of all prop. '16 27,304,091 State & Co. tax rate (Inside) \$15.70 (per \$1,000) 1916. (Outside) 19.50 Population in 1910. 27,579 INT. payable at Co. Treas. office.

SONOMA COUNTY. Santa Rosa is the county seat. Court-House Bonds (Tax-exempt) 4 1/2's '07 June \$216,000. June 30 '17-'42 BOND. DEBT Oct 1915. \$256,000 Assess. val. '16 (non-op.) 36,824,175 Assess. val. of all prop. '16 41,241,790 State & Co. tax (per Inside) \$14.00 (\$1,000) 1916. (Outside) 18.00 Population in 1910. 48,394 INT. payable at Co. Treas. office.

SOUTH PASADENA. This city is in Los Angeles Co. Bridge Bonds. 4 1/2's '11 --- \$22,000. Part yearly Fire-Protection, Paving & City-Yard Bonds (Part yearly). 5's '14 J-J \$47,500. Jan 2 1954 Sewer Bonds. 5's '14 J-J \$171,000. Jan 2 '17-'54 BOND. DEBT Sept 21 '16. \$240,000 Ass'd (Non-operative) 6,232,845 val. '16 (Operative) 730,855 Tax rate (per \$1,000) 1916. \$14.50 Population in 1910. 4,649 INT. at City Treas. office.

SOUTH SAN JOAQUIN IRR. DIS.
This district (F. O. Manteca) is in San Joaquin Co. Organ. Mar. 22 '09.
Irrigation Bonds (Part yearly).
5s '10 J-J \$1,875,000 July 1 '31-'40
5s '11 J-J 1,170,000 Apr 18 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 Sept 21 1633,835,000
Assessed val., real, 1916... 5,454,464
(Assessment about 80% actual value)
Total tax rate (per \$1,000) '16 \$50.00
INT. at Dist. Treas. office or at Irving Nat. Bank, N. Y.

STOCKTON.
Stockton is in San Joaquin County. Inc. Aug. 5 1850. Commission government adopted Jan. 6 1913. Pop'n 1910, 23,235; 1916, est., 42,000.
Sewer Bonds.
4s '00 --- \$31,200
4s '06 --- 30,750
5s '15 --- 31,250
Storm-Water-Sewer Bonds.
5s '15 --- \$195,000
Street-Improvement Bonds.
5s '07 --- \$144,925
BOND. DEBT July 1 '16... \$743,125
Assess. val. '16 (2-3 act.) 27,142,763
City tax rate (per \$1,000) '16... \$16.00

STOCKTON SCHOOL DISTRICT.
6s '11 M-N \$64,000... 1936
(Part due each year)
5s July \$37,500... July 1 1921
High School (Part yly. on July 1)
5s '13 J-J \$95,000
Grammar-School Bonds.
5s '13 J-J \$495,000
(Part due yearly on July 1)
TOT. B.D. D. Sept 20 16,369,500
Assessed val. '15 (3-5 act.) 25,993,321
School tax (per \$1,000) 1915... \$7.50
INT. at Stockton Savings Bank.

SUNNYVALE.
This town is in Santa Clara Co. Inc. Dec. 24 1912.
Sewer Bonds.
5 1/2s '14 F-A \$48,000...
(One bond yly. beg. Feb 1 1915.)
Water Bonds.
5 1/2s '14 F-A \$38,000...
(One bond yly. beg. Feb 1 1915.)
BOND. DEBT Mar 23 '16... \$71,000
Total assessed val. 1915... 784,235
Tax rate (per \$1,000) '15-'16... \$16.40

SUTTER CO. LEVEE DIST. NO. 1.
This district is in Sutter County.
6s '08 s-a \$230,000... 1933
6s '10 s-a 80,000... 1935
BOND. DEBT May 1915... \$310,000
Assess. val. '14 (non-oper.) 2,783,245
Assess. val. of all property 3,425,808
Tax rate (per \$1,000) 1914... \$35.00

TULARE.
This city is in Tulare County. Incorporated Apr. 5 1888.
Water Bonds.
5s '12 J-J \$310,000 Dec 1 '17-'40
Fire Department Bonds.
5s '12 J-J \$7,400 Dec 1 '17-'32
Munic. Improv. Bonds (sewer) \$70,000
BOND. DEBT June 30 16,917,700
Sinking funds... 4,479
Assessed valuation 1916... 1,852,714
Tax rate (per \$1,000) 1916... \$14.50
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 --- \$22,275... 1949
5s '10 --- 8,750... 1920
Water Bonds.
5s '09 --- \$21,450... 1949
5s '10 --- 13,125... 1920
Water and Sewer Bonds.
5s '12 --- \$22,500... 1952
Park Bonds.
6s '15 A-O \$15,600 Apr 15 '17-'53
BOND. DEBT May 1 '16... \$103,700
Assessed valuation 1916... 1,269,946
Total tax (per \$1,000) 1916... \$17.00
Population 1910, 1,573; 1916, 3,000

TURLOCK IRRIGATION DIST.
This district is in Stanislaus and Merced Cos. Organ. June 6 1887.
5s '02 J-J \$1,156,000 July 1 '22-'41
5s '05 J-J 200,000 Jan 1 '26-'35
5s '10 J-J 100,000 July 1 '31-'40
5s '11 J-J 1,119,200... 1932-1941
BOND. DEBT Oct 6 '16 \$2,375,200
Assess. val. 1916... 9,703,345
Dist. tax rate (per \$1,000) '16 \$31.00
Population in 1915 (est.)... 18,000
INT. at Commercial Bank or People's State Bank, Turlock.

VALLEJO.
This city is in Solano County. Inc. Feb. 30 1853. Commission government adopted Feb. 21 1911. V. 92 p. 611. Pop'n 1910, 11,324.
Refunding Bonds.
5s '05 F-A \$15,181 Aug 1 '17-'35
Water Bonds.
5s '02 M-N \$27,000 May 1 '17-'22
5s '05 M-N 40,500 May 1 '17-'25
5s '08 M-S 45,000 Sept 1 '17-'25
5s '11 --- 67,500 Jan 1 '17-'31
Harbor-Improvement Bonds.
5s '14 M-N \$128,250 May 1 '17-'35
BOND. DEBT July 1 '15... \$330,750
Assess. val. non-oper. '15... 4,818,435
City tax rate (per \$1,000) '14 \$15.00
INT. at City Treas. office.

VENICE.
This city is in Los Angeles Co. Inc. Feb. 17 1904. Pop'n '14 (est.), 7,000.
Sewer Bonds (Part yearly).
5s '05 --- \$14,500... 1945
5s '05 --- 5,000... 1935
5s '06 --- 15,000... 1948

Outfall Sewer Bds. (Part yearly).
5s '13 --- \$17,500... 1952
Fire Dept. Bonds (Part yearly).
5s '05 --- \$2,500... 1925
5s '06 --- 2,500... 1946
Building Bonds (Part yearly).
5s '06 --- \$2,500... 1926
Garbage Crematory (Part yearly).
5s '06 --- \$7,500... 1946
Garbage Incinerator (Part yly.).
5s '13 --- \$10,000... 1932
Mun. Real Prop. Bds. (Part yly.).
5s '06 --- \$2,500... 1926
BOND. DEBT Oct 1 '16... \$97,750
Sinking fund... 605
Assessed valuation 1916... 11,745,915
City tax (per \$1,000) 1916... \$12.50
INT. at First Nat. Bank, Venice.

VENICE CITY SCHOOL DIST.
Building Bonds.
5s '12 --- \$92,000... 1918-1951
BOND. DEBT Sept 1 1916 \$92,000
Assess. val. (Non-oper) 9,664,925
1916 (Operative) 1,473,830
INT. at County Treasurer's office

VENICE UNION HIGH S. D.
Building Bonds.
5s '13 F-A \$250,000 Aug 1 '10-'52
BOND. DEBT Sept 1 '16 \$250,000
Assess. val. '16 (non-oper.) 11,837,120
INT. at Co. Treasurer's office.

VENTURA COUNTY.
Ventura is the county seat.
Court-House Bonds.
5s '12 F-A \$130,000 Feb 1 '17-'42
Bridge Bonds.
5s '11 F-A \$234,000 Feb 1 '17-'42
Public Highway Bonds.
5s '15 J-J \$1,000,000 Dec 20 '20-'44
BOND. DEBT Nov 1916 \$1,364,000
Assess. val. '16 (non-oper) 28,883,705
Assess. val. of all prop. 16,332,462,567
State & Co. tax (per \$1,000) '16... \$18.20
Population in 1910... 18,347
INT. on highway bonds at Co. Treas. office on Bankers Trust Co., N.Y. City; others at Co. Treas. office

VERNON.
This city is in Los Angeles County.
5s J-J \$20,000
BOND. DEBT July 1916 \$185,000
Assessed valuation... 2,702,625
Pop. 1910, 772; 1916 (est.)... 2,500

VISALIA.
County seat of Tulare County. Inc. Feb. 27 1874.
High-School Bonds.
5s J-J \$5,250... 1937
Sewer Bonds.
5s J-J \$50,000... 1940
5s '15 F-A \$2,500 Aug 15 '17-'41
Auditorium Bonds.
6s '15 F-A \$48,000 Aug 15 '17-'40
City-hall bonds... \$36,000
Municipal improv. bonds... \$3,563
Fire apparatus bonds... 11,000
Sewer ext. & outfall sewer bds. 605,013
BOND. DEBT May 1 '16 \$300,000
Assessed valuation 1915... 4,092,595
Real value (est.) 1914... 7,000,000
Tax rate (per \$1,000) 1915... \$18.30
Population 1910, 4,550; 1916, 6,000
INT. at First Nat. Bank, Visalia.

VISALIA SCHOOL DISTRICT.
Building Bonds.
5s '16 J-J \$105,000... 1917-1951
BOND. DEBT Oct 1916 \$105,500
Assessed valuation 1915... 992,595
Actual value (est.)... 7,500,000
Population 1916 (est.)... 6,000
INT. at County Treas. office.

WATSONVILLE SCH. DIST.
This district is in Santa Cruz Co.
Building Bonds.
5s '16 J-J \$25,000... 1917-1941
BOND. DEBT Aug 1916... \$25,000
Ass'd val. '14-'15 (real est.) 3,545,270
Actual value (est.)... 7,500,000
Population in 1916 (est.)... 7,000
INT. payable at County Treasurer's office in Santa Cruz.

WATSONVILLE H. S. DIST.
This district is in Santa Cruz Co.
Building Bonds.
5s '16 J-J \$100,000... 1917-1936
BOND. DEBT Aug 1916... \$100,000
Floating debt... 16,000
Ass'd val. '14-'15 (real est.) 3,545,270
Actual value (est.)... 7,500,000
Population in 1916 (est.)... 7,000
INT. payable at County Treasurer's office in Santa Cruz.

WHITTIE.
City is in Los Angeles County. Inc. Feb. 21 1898. Pop'n 1910, 4,550; 1916 (est.), 7,000.
Water-Works Bonds.
5s '05 J-J \$23,000 Jan 1 '17-'39
5s '05 J-D 79,750 June 1 '17-'45
5s M-S 2,875 Mar 1 '17-'40
Sewer Bonds.
5s '09 A-O \$90,750 June 1 '17-'49
Fire & Reservoir (Part yearly).
5s A-O \$3,250 Apr 1 1942
BOND. DEBT Sept 1 1916 \$199,625
Floating debt... 8,844
Sinking fund... 15,463
Assessed valuation 1916... 4,068,813
Tax rate (per \$1,000) City... \$16.70
1916 (Annex) 14.10
INT. at City Treasurer's Office.

WOODLAND.
This city is in Yolo County.
Water-Works and Sewer Bonds.
5s '16 J-J \$56,000 July 1 '17-'30
BOND. DEBT July 1916... \$122,800
Assessed valuation 1915... 2,582,787
Tax rate (per \$1,000) 1915... \$13.00
Population in 1910... 3,187
INT. at City Treasurer's office.

WOODLAND SCHOOL DIST.
These districts are in Yolo County.

Grammar-School Bonds.
5s '14 M-N \$97,500 Nov 10 '16-'54
High-School Bonds.
5s \$82,000... 25 years
BOND. DEBT July 1 1916... \$97,500
Grammar-School Bonds... \$97,500
High-School bonds... \$2,000
Assessed (Grammar S. D.) 3,433,620
val. '16 (High Sch. Dist.) 3,433,620
INT. at County Treasurer's office.

YOLO COUNTY.
Woodland is the county seat.
Court-House Bonds.
5s '16 s-a \$200,000... 1917-1936
BOND. DEBT July 1 1916 \$200,000
Assess. val. '16 (non-oper) 321,515,475
Tax rate (per \$1,000) Inside... \$13.00
1916 (Outside) 19.00
Population in 1910... 13,926
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.
Albany School District	\$90,000		2,216,825		
Alturas (T), Modoc County	36,600	\$5,000	\$431,031	\$17.00	916
Antioch (T), Contra Costa Co.	38,600	None	6854,140	\$15.49	1,124
Arcadia S. D., Los Angeles Co.	29,200		64,997,725		
Auburn (C), Placer County	31,000		61,235,555		2,376
Burbank School District	45,000	None	9,81,125		
Azusa (C), Los Angeles County	121,475	None	11,794,151	\$20.00	1,477
Banning Un. H. Sch. Dist.	25,000	None	\$519,790		
Beverly (T), Marin County	73,000	None	\$756,027	\$16.50	481
Benicia (C), Solano County	90,000		61,000,000		2,360
Beverly Hills S. D., Los Angeles County	35,000		64,689,005		
Bishop School District	30,000	None	61,100,000	\$2.00	
Brawley School District	31,500	None	62,013,507		
Brawley Un. High School Dist.	50,000	None	64,929,155	\$6.00	
Burbank School District	25,000		62,957,335		
Burbank Un. High Sch. Dist.	72,000	None	\$2,092,820		
Calexico School District	70,000	None	61,819,030		
Calexico Un. H. S. D.	70,000	None	62,346,465		
Calipatria School District	38,000		61,130,018	\$2.46	
Carpenteria Un. Sch. Dist.	33,000		7704,000		
Caruthers Un. High Sch. Dist.	30,000		6788,115		
Chico Grammar School Dist.	45,000		65,500,000		
Chico High School District	50,000	None	2,479,215		
Chico School District	53,500	None	1,338,028	9.50	
Chula Vista (C), San Diego Co.	36,000		6658,241		
Chula Vista School District	47,500		6,883,290		
Clemons (H), Fresno County	47,400	None	6457,370	\$15.00	
Coalinga School District	25,000		63,565,992	\$7.51	
Colton School District	91,000	None	62,984,317	\$1.45	
Compton (C), Los Angeles Co.	97,000	None	61,011,459	\$14.30	922
Compton Un. H. S. D., Los Angeles County	54,000		66,535,825		
Concord, Contra Costa Co.	27,000	None	379,075	\$16.50	703
Conley High Sch. Dist.	60,000	None	67,690,000		
Coral Reef Fern. Bd. District					
Riverside County	30,000		6267,345		
Corning Union High Sch. Dist.	40,000		65,000,000		
Corona High School District	35,000	None	62,127,862	\$33.96	
Covina Un. H. S. D., Los Ang. Co.	60,000	None	65,922,367	\$4.75	
Crystal Grammar Sch. Dist.	40,000	None	6948,921		
Delano Jr. U. H. S. District	50,000	None	63,312,310		
Delhi Drainage District	25,000	None	2492,500		
Dinuba (C), Tulare County	46,850		6562,425	\$16.00	970
Dinuba School District	28,000	None	61,503,720		
Dixon (T), Solano County	37,000	None	6664,300	\$13.50	827
East San Diego School Dist.	47,500	None	6657,480		
El Monte (C), Los Angeles Co.	26,250	None	6444,280	\$12.00	
Elsinore (C), Riverside Co.	31,000	None	644,672	\$20.00	488
E. Whittier School District	33,000		63,361,040		
Excelsior Un. H. S. D., Los A. Co.	30,000		61,092,830		
Exeter Gram. S. District	33,000	None	61,123,865	\$14.70	
Exeter (C), Tulare County	82,725	None	6653,641	\$21.00	
Fairfield (C), Solano County	684,500		6437,695		
Florencia S. D., Los Ang. Co.	36,500		63876,480		
Fowler (T), Fresno County	43,500	None	6450,000	\$18.00	675
Fullerton School District	64,000		61,790,360		
Galt H. S. District	49,000	None	61,646,258		
Garvey School District	40,000		61,176,985		
Gilroy (C), Santa Clara Co.	90,500	None	643,904	\$10.25	2,437
Gilroy High Sch. Dist.	36,000	None	61,600,000		
Glendora, Los Angeles County	68,500	None	6894,075	\$13.00	
Glendora School District	39,000		62,161,185		
Glenn County High Sch. Dist.	50,000	None	67,268,102	\$1.20	
Gramham S. D., Los Ang. Co.	29,000		6653,380		
Grass Valley (C), Nevada Co.	40,000	None	1,523,007	9.00	4,520
Gridley (C), Butte County	39,000	None	6448,215	\$10.00	987
Hanford (C), Kings County	144,750	None	63,204,475	\$12.80	4,829
Hanford School District	36,000				
Hawthorne S. D., Los Angeles County	49,500		61,194,875		
Hayward (T), Alameda Co.	61,622	None	62,504,654	\$10.00	2,746
Healdsburg (C), Sonoma Co.	46,000	None	61,165,558	\$13.70	2,011
Hemet (C), Riverside County	49,000		6646,980	\$19.50	992
Hemet Union High Sch. Dist.	40,000	None	61,100,000	\$5.90	
Hermosa Beach (C), Los Angeles County	68,000	None	62,343,190	\$14.00	679
Hermosa Beach S. D., Los A. Co.	32,250		62,107,875		
Hillsborough School District	25,000	None	63,580,010	\$3.40	
Holtville (C), Imperial County	74,000	None	6812,270	\$20.00	750
Holtville Un. High Sch. Dist.	61,000	None	63,787,785	\$6.50	
Huntington Beach Sch. Dist.	63,000		61,900,860		
Huntington Park (C), Orange County	42,750	None	62,063,980	\$12.00	53,000
Inglewood (C), Los Angeles Co.	37,500	None	61,824,994	\$12.30	1,536
Inglewood City S. D., Los Angeles County	50,000		64,110,959		
Inyo County	30,000	None	67,857,570		6,974
Kingsburg (C), Fresno Co.	50,000	None	6438,055	\$20.00	634
Kingsburg Joint Un. H. S. D.	40,000	None	61,862,775		
Lemoore (C), Kings County	29,000	None	6505,765	\$15.00	1,000
La Canada School District	25,000		6806,570		
La Habra School District	38,000		1,138,700		
Larkspur (T), Marin County	41,250		6661,815	\$14.50	694
Lemoore School District	30,000	None	6818,770	\$8.00	
Lindsay School District	100,000	None	62,700,000		
Lodi School District	40,000				
Lordsburg (C), Los Angeles Co.	69,000	None	6508,280	\$19.40	954
Los Gatos (T), Santa Clara Co.	86,250	None	61,375,000		2,232
Madera (C), Madera County	75,000	None	61,284,000	\$13.50	2,404
Madera School District	73,000	None	2,130,205		
Mart					

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910
Pacific Grove (C), Monterey Co.	\$71,900	None	\$2,390,501	\$11.70	2,385
Palo Alto Grammar Sch. Dist.	25,000	None	None	None	None
Paso Robles School District.	40,000	None	994,312	None	None
Patterson Grammar Sch. Dist.	59,000	None	61,675,085	63.50	None
Patterson High School District	55,000	None	62,100,445	67.00	None
Petaluma (C), Sonoma County	53,500	None	65,538,720	10.50	5,880
Petaluma High School Dist.	151,625	None	63,640,685	None	None
Pittsburgh School District	50,000	None	61,637,595	None	None
Placenta-Richfield Sch. Dist.	68,000	None	62,793,515	None	None
Placerville (C), El Dorado Co.	40,375	None	68,055,530	None	1,914
Placerville School District.	30,000	None	63,910,491	None	None
Princeton Joint Sch. Dist.	89,000	None	62,343,895	None	None
Puente Un. High Sch. Dist.	89,000	None	63,629,735	None	None
Randolph School District.	68,400	None	None	None	None
Redding (C), Shasta County	174,500	None	1,597,670	115.50	3,572
Redwood Grammar S. D.	48,000	None	3,497,975	None	None
Rio Vista Union H. S. D.	60,000	None	65,000,000	630.00	None
Richvale Drainage D. No. 10	150,000	None	None	None	None
Ripon Union High Sch. Dist.	127,000	None	None	None	None
Riverdale Joint High S. D.	25,000	None	62,373,244	None	None
Roseville (C), Placer County	81,700	None	9,979,730	117.50	2,608
Roseville (C), High Sch. Dist.	45,000	None	11,699,080	None	None
Ross (T), Marin County	108,000	None	11,245,110	114.60	556
St. Helena U. H. S. D.	20,000	None	1,838,420	74.50	None
San Bernardino School District	60,000	None	6,322,065	None	None
San Bruno Park Sch. Dist.	38,000	None	1,106,605	None	None
San Dimas School District.	35,500	None	1,300,655	None	None
Sanger (C), Fresno County	32,400	None	1,152,150	None	None
Sanger Union High Sch. Dist.	50,000	None	13,000,000	None	None
San Gabriel (C), Los Angeles Co.	32,000	None	11,300,890	612.70	None
San Gabriel School District.	29,000	None	63,169,830	None	None
San Jacinto High Sch. Dist.	25,000	None	6,870,494	110.70	None
San Juan Un. High Sch. Dist.	35,000	None	62,073,358	None	None
San Mateo School District.	51,000	None	64,847,900	None	None
San Mateo Un. High Sch. Dist.	82,000	None	None	None	None
San Rafael (C), Marin Co.	201,200	None	65,018,838	113.50	5,934
Santa Ana Gram. S. Dist.	57,000	None	66,786,460	111.10	None
Santa Ana High Sch. Dist.	198,000	None	66,786,460	111.10	None
Santa Paula (C), Ventura Co.	63,000	None	3,476,390	5.40	2,216
Santa Paula Un. H. S. D.	72,000	None	63,433,439	None	None
San Ysidro (C), District	25,000	None	None	None	None
Sebastopol (T), Sonoma Co.	43,500	None	6,857,040	113.00	1,233
Selma (T), Fresno County	44,025	None	11,095,900	137.50	1,750
Selma School District	26,000	None	1,699,090	10.00	None
Selma Union High Sch. Dist.	48,000	None	63,903,410	69.50	None
Silsion (T), Siskiyou County	38,000	None	405,990	18.00	636
Sonoma S. D., Sonoma Co.	30,000	None	905,435	None	None
Sonoma School District	32,000	None	11,089,938	None	None
South Pasadena City H. S. D.	122,000	None	66,000,000	None	None
South Pasadena City Sch. D.	95,000	None	66,750,310	None	None
South San Francisco	60,000	None	11,705,000	110.00	1,989
So. San Francisco High Sch. D.	69,000	None	1,841,725	None	None
Stego Sanitary District.	75,000	None	2,950,000	4.20	None
Suisun City (C), Solano Co.	37,000	None	6,980,615	None	641
Sunnyvale School District.	29,000	None	None	None	None
Tolanta S. D., Los Ang. Co.	31,000	None	None	None	None
Tracy (C), San Joaquin Co.	48,667	None	5,888,373	113.00	None
Tracy School District.	36,000	None	773,754	None	None
Tropico S. D., Los Ang. Co.	30,000	None	61,333,160	None	None
Turlock School District.	63,000	None	None	None	None
Tustin School District.	48,000	None	62,141,470	None	None
Upland, San Bernardino Co.	75,500	None	11,979,735	615.70	2,384
Vacaville (T), Solano County	62,376	None	5,518,260	115.50	1,177
Valhalla High School District.	50,000	None	64,502,912	610.00	None
Ventura Union High Sch. Dist.	60,000	None	67,538,992	None	None
Victor Valley Un. H. S. D.	30,000	None	6,905,579	None	None
San Bernardino Co.	30,000	None	63,339,908	None	None
Wasco High School District.	45,000	None	62,785,655	611.50	4,446
Watsonville (C), Santa Cruz Co.	89,000	None	11,499,245	112.20	1,922
Watts (C), Los Angeles County	41,250	None	61,690,715	63.30	None
Watts City School District.	60,000	None	None	None	None
Westminster Drain. Dist.	125,000	None	None	None	None
West Side Union H. S. D.	69,000	None	None	None	None
Whittier City Sch. Dist.	74,000	None	63,885,750	None	None
Whittier Un. High S. D.	107,500	None	610,053,980	None	None
Willow (T), Glenn County	58,000	500	11,301,257	114.00	1,139
Winters (C), Yolo County	48,000	None	62,487,985	119.00	910
Winters Joint High Sch. Dist.	50,000	None	None	None	None
Woodlake Union High S. D.	40,000	None	61,439,500	69.40	None
Woodland (C), Yolo County	61,800	None	62,582,87	613.00	3,187
Yreka (C), Siskiyou County	48,000	None	6,665,660	None	1,134

(C) City. (T) Town. * 1910 figures. † 1911 figures. * 1912 figures. ‡ 1913 figures. § 1914 figures. ¶ 1915 figures. † 1916 figures. ‡ Net debt. § This covers merely a recent issue of bonds; we are not informed as to what is total debt. † Total debt.

insurance, 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. [At the general election Nov. 7 1916 a proposition proposed by initiative petition, was submitted to the voters providing for the addition to the constitution of a new article to be designated as Article 11a, and authorizing the State to bond for not over 2% of the assessed valuation of all property therein for "Rural Credits Fund." V. 103, p. 1054. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Department of the "Chronicle."]

SECTION 8.—State not to Assume County Debt, Except in What Case.—The State shall never assume the debts of any county, town or other corporation whatever, unless such debts shall have been created to repel invasion, suppress insurrection or defend the State in war.

SECTION 9.—Prohibition upon Municipal Corporations.—No county, city, town or other municipal corporation, by vote of its citizens or otherwise, shall become a stockholder in any joint-stock company, corporation or association whatever or raise money for or loan its credit to, or in aid of, any such company, corporation or association.

SECTION 10.—Limitation upon Powers of County to Contract Debts.—No county shall create any debts or liabilities which shall singly or in the aggregate, with previous debts or liabilities, exceed the sum of five thousand dollars, except to suppress insurrection or repel invasion, or (according to constitutional amendment of 1910) to build and maintain permanent roads within the county; and debts for permanent roads shall be incurred only on approval of a majority of those voting on the question, and (according to an amendment adopted in 1912) shall not either singly or in the aggregate, with previous debts and liabilities incurred for that purpose, exceed two per cent of the assessed valuation of all the property in the county.

It will be seen from the above that the power to limit the indebtedness of municipalities has been relegated to the Legislative Assembly. In 1903 the Legislature, acting under this authority, passed the following Act. Section 2722 of Beilinger & Cotton's Annotated Codes and Statutes:—

The common council (of cities and towns) shall not in any manner create any debt or liability which shall singly or in the aggregate exceed the sum of two thousand five hundred dollars without first obtaining authority from the Legislative Assembly of this State to contract a debt or liability in excess of said sum.

The above limitation does not apply to bonds issued in anticipation of the collection of street and sewer assessments under the authority of any charter of any city of 2,500 or more inhabitants. See sections 2727 to 2735 of the Annotated Codes and Statutes.

As regards school districts, the general school law as amended by the State Legislature in 1901 (Beilinger & 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 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	313,787	1870	90,923	1850	13,294
1900	413,536	1880	174,768	1860	52,465		

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

NOTE.—For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.

ALBANY.

This city is in Linn County.

Refunding Bridge & Sewer Bds.	
5s A-O \$75,000	1923
Redeemable after Jan. 1 1928	
Sewer Bonds	
5s 12 J-J \$18,000	Jan 1 1928
5s 12 J-J \$8,000	July 1 1930
(Redeemable July 1 1925 and subsequent interest dates.)	

BOND, DEBT Sept 20 '16 \$86,000

Sinking funds	2,000
Assess. val. '15 (3-5 act.)	3,342,321
Population in 1915 (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 \$80,000	Apr 1917
Refunding Bonds, (†)	
5s '11 M-N \$50,000	Nov 1 1931
5 1/2s " 100,000	1925-34
Water Bonds (*)	
5s & 6s J-J \$300,000	1922 & 1925
5s g '11 s an 45,000	1931
Hmpt. Bds. (Red. beg. June 25 '17)	
6s '15 June \$51,300	June 25 1935
Bulkhead (Red. beg. Dec. 1923)	
5s g '13 J-D \$100,000	Dec 1 1953
Dam and Reservoir Bonds (*)	
5s g '12 J-J \$80,000	Jan 1 1932
TOT. BD. DT. Oct 1915	\$716,300
Water-works debt (Incl.)	425,000
Sinking fund	98,000
Assessed val. 1915	5,606,572
Real value (est.)	20,000,000
INT. on bonds marked (*) at Chase Nat. Bank, N. Y.; (†) at Nat. Park Bank, N. Y.	

ASHLAND.

This city is in Jackson County.

Incorp. Oct. 1874.	Pop'n 1915 (est.)
6,000	
Sewer Bonds (Tax-exempt).	
4 1/2s '04 A-O \$11,000	Apr 1 '17-'27
Refunding Water Bonds.	
5s '09 J-J \$30,000	July 1 1929
(\$30,000 issue subj. to call after '10).	
Water Bonds (Tax-exempt).	
4 1/2s '05 J-J \$23,000	July 1 1920
Mineral Springs Water Bonds	
5s '14 J-J \$175,000	July 1 1920
(Red. \$25,000 every 5 years after 10 years from date of issue)	
Street (Red. after 1 year from issue)	
6s '09 M-S \$10,500	Sept 1 1919
6s '10 J-J 12,000	July 1 1920
6s '11 A-O 11,000	Apr 1 1921
Fire protection (tax free)	\$3,000
Electric Light (Tax-exempt)	
4 1/2s '08 M-S \$25,000	Sept 1 '15-'29
4 1/2s '09 J-J 30,000	Jan 1 1920
(Subject to call after Jan 1 1919)	
5s '10 J-J \$25,000	July 1 1930
(Subject to call after July 1 1920)	
Septic-Tank (Tax-exempt).	
6s '11 M-S \$9,000	Mar 10 1921
(Subject to call after Mar 1 1921)	
GEN. BD. DT. Mar 28 '16	\$55,500
Water & Light debt (add'l)	\$23,000
Assessment debt (add'l)	161,355
Assess. val 1915	2,774,950
INT. at City Treasurer's office; others in Ashland at Granite Sav. Bk., Citizens' Bk. and First Nat. Bk.	
z The water and light bonds are paid out of earnings of the plants together with all betterments and expenses of operation.	

ASTORIA SCHOOL DIST. NO. 1.

Organized about 1855.

6s '91 J-J \$5,000	July 1 1921
5s '10 J-D \$75,000	June 1 1930
(Subject to call after June 1 1920)	
5s '16 M-S 75,000	Mar 1 1936
(Subject to call beg. Mar 1 1926.)	
Building (Red. beg. July 1 1924).	
5s '14 J-J \$20,000	July 1 1934
Refunding Bonds	
5s '03 F-A \$17,000	1923
(Subject to call after Aug 1 1913)	
5s '04 A-O \$12,000	Apr 1 1924
(Subject to call after April 1 1905)	
BOND, DEBT Sept 19 '16 \$204,000	
Assessed val. 1915	5,438,744
Real value (est.)	8,500,000
Tax rate (per \$1,000) 1915	\$8.00
Population in 1915 (est.)	15,000
INT. on bonds marked () payable in N. Y.; on others at Co. Treas. office.	

BAKER CITY

County seat of Baker Co. Inc. 1874. Commission government was adopted Oct. 3 1910. V. 91, p. 1113. Population 1910, 6,742.

Sewer Bonds (Tax-exempt).	
5s '03 J-J \$15,000	July 1 1923
Water Bonds (Tax-exempt).	
5s g '00 J-J \$100,000	July 1 1920
5s '01 M-S 20,000	Sept 3 1921
5s '02 A-O 45,200	Apr 2 1922
5s '05 A-O 10,000	Apr 30 1927
5s g '11 J-J 90,000	July 1 1921
5s '14 M-S 98,800	Mar 1 1934
5s g '16 F-A 102,000	Feb 1 1936

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)..... 96,699
 State Capital..... Salem
 Governor (term expires in January 1919) J. Withycombe
 Secretary of State (term expires Jan. 2 1917) Ben 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 Oct. 1 1916 the amounts held in the irreducible trust funds were as follows: School fund, \$6,398,033.91 Agricultural College fund, \$202,663.99, and University fund, \$103,635.36; A. R. Burbank Trust Fund, \$24,481.30; Accident fund, \$519,212.09, and Industrial fund, \$182,766.87. On the same date (Oct. 1 1916), the cash on hand amounted to \$1,138,802.80.

VALUE OF TAXABLE PROPERTY AND TAX RATE.—

Years.	Taxable Property.	Tax per \$1,000.	Years.	Taxable Property.	Tax per \$1,000.
1915	934,195,025	\$2.75	1902	148,099,602	\$5.13
1914	932,413,080	3.34	1900	117,804,874	5.79
1912	905,011,667	1.20	1895	144,445,426	4.80
1910	844,587,708	1.64	1890	117,188,694	4.34
1908	598,133,963	2.13	1885	45,483,174	7.00
1906	427,379,978	2.39	1880	41,436,086	
1904	188,058,281	5.45	1875		

DEBT LIMITATION.—Constitutional prohibitions 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 loading 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

BAKER CITY (Continued).
 Refunding Water (Tax-free).
 5s '10 A-O \$25,000...Apr 4 1930
Reservoir Bonds (Tax-exempt).
 5s '11 J-J \$25,000...July 1 1921
 New City Hall (Tax-exempt).
 5s '03 J-J \$45,000...July 1 1923
 5s '04 J-D 12,000...Dec 21 1924
Street Intersection (Tax-exempt).
 5s '11 J-J \$23,500...July 1 1931
 5s '12 --- 5,503.72
 5s '13 --- 8,826.36
Electric Light (Tax-exempt).
 5s '13 J-D \$23,500...Dec 1 1933
 GEN. B.D. DT. May '16 \$847,330
 Assessment debt (add'l) 151,088
 Sinking fund 61,934
 Assess. valuation 5,272,840
 INT. payable in Baker City and N. Y. at National Park Bank.

BAKER CITY CH. DIST. NO. 5.
 '88-'89-'01 \$50,000
School Bonds (Red. beg. 1916).
 5s '04 J-J \$20,000...1926
Heating & Electricity Plant Bds.
 5s '09 s-a \$25,000...1929
 (Subject to call after 1919)
 Ref. Bonds (Red. beg. in 1921).
 5s '11 J-D \$45,000...June 1 1931
 High-School Bldg. & Equipm't
 5s '16 s-a \$125,000...1935
 (Red. 1-10th yearly after 10 years.)
 BOND. DEBT Jan 1916...\$210,000
 Assessed valuation 1915...5,919,537
 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 Supreme Court. V. 98, p. 464.
Road Bonds.
 5s '14 A-O \$100,000...Apr 1 1934
 BOND. DEBT July 1 '16...\$400,000
 Floating debt 150,686
 Assess. val. '15 (abt. 50% actual) 20,594,022
 Population in 1910...16,106
 INT. at fiscal agency in N. Y.

COLUMBIA COUNTY.
 St. Helens is the county seat.
Road Bonds.
 5s '14 A-O \$60,000...Apr 1 1919
 (300,000 Apr 1 '24-'29 '34)
 BOND. DT. Sept 19 '16...\$360,000
 Floating debt 26,550
 Sinking funds 24,000
 Total assessed val. 1916...14,664,155
 Tax rate (per \$1,000) '16...\$24.60
 Population in 1910...10,580
 INT. at office of Co. Treas. or at fiscal agency in N. Y. City.

COOS COUNTY.
 Coquille is the county seat.
Road Bonds.
 5s '16 J-J \$362,000...1930
 (10% optional 1921-1930 inclusive.)
 BOND. DEBT July 1 1916...\$362,000
 Assess. val. 1916 (1/2 act.) 21,109,670
 Pop. 1910, 17,959; 1916 (est.) 20,870
 INT. at fiscal agency in N. Y. or at County Treasurer's office.

COQUILLE.
 This city is in Coos County.
Water Bonds (Tax-exempt).
 6s '8 s-a \$30,000 Subject to call
General Fund Bds. (Tax-exempt).
 6s '8 s-a \$30,000 Subject to call
Street and Sewer (Tax-exempt).
 6s '8 s-a \$14,521 Subject to call
 BOND. DEBT Sept 1916...\$104,521
 Assess. val. '14 (66% act.) 631,355
 Total tax rate (per \$1,000) \$14.87
 Population in 1910...1,395
 INT. payable in Coquille and N. Y.

CORVALLIS.
 This city is in Benton County.
Water Bonds (Red. beg. in 1916).
 5s '06 J-J \$75,000...Jan 2 1936
 5s '14 A-O 7,000...Apr 1 1954
Sewer Bonds.
 5s '10 J-J \$144,000...July 1 1950
Fire-Department Bonds.
 5s '10 J-J \$16,000...July 1 1950
Street-Improvement Bonds.
 5s '10-11 \$28,746.51c...40 years
Bridge Bonds.
 5s '13 J-J \$2,500...Jan 1 1953
Refunding Bonds.
 5s '13 J-J \$49,400...1953
 City Park and County Fair
 5s '13 J-J \$10,000...1955
 TOT. B.D. DT. Apr 1 1916...\$509,458
 Water debt (incl.) 77,000
 Floating debt (add'l) 19,550
 Assessed valuation 1915...2,391,162
 Actual value (est.) 4,000,000
 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 annually at a sum sufficient to cover the expenses, pay interest on bonds and provide a sinking fund that, by annual retirement, will pay the bonds in full at maturity. Present water rates have been more than sufficient and have enabled considerable extensions and other improvements to be made.

COTTAGE GROVE.
 This city is in Lane Co. Inc. in 1887. Pop'n 1910, 1,834.
Water Bonds (Tax-free).
 5s '01 J-J \$15,000...1930
 5s '05 J-J \$20,000...1930
 5s '10 J-D 100,000...1935
Sewer Bonds (Tax-free).
 5s '03 F-A \$15,000...1925
Funding Bonds (Tax-free).
 5s '10 A-O \$10,000...1930
 GEN. B.D. DT. June 1 '16 \$180,000
 Assessment debt 51,989
 Assessed valuation 1914...1,860,100
 * INT. at Kountze Bros., N. Y., on others at Chase Nat. Bank, N. Y.

DALLES CITY.
 This city (P. O. The Dalles) is in Wasco County. Pop'n 1910, 6,534.
Sewer Bonds.
 5s '12 J-J \$65,000...July 1937
 5s '13 M-N 8,250c...May 1925
Water Bonds.
 5s '13 M-N \$50,000...Nov 1 1920
Refunding Bonds.
 6s --- \$51,500...May 1920
City Hall Bonds.
 6s '08 M-N \$24,500...May 1 1918
 GEN. B.D. DT. Sept 19 '16 \$164,250
 Improvement debt (add'l) 66,398
 Water bonds (add'l) 50,000
 Fire truck bonds (add'l) 5,000
 Sinking fund (Cash) 7,870
 (Securities) 53,351
 Assess. val. '15 (80% act.) 4,059,275
 INT. on bonds of 1912 payable at State fiscal agency in N. Y.; other interest at San Francisco, Cal. Security & Trust Co., N. Y., and at City Treas. office.

EAST FORK IRRIGATION DIST.
 A district in Hood River Co.
Irrigation Bonds.
 6s '13 J-J \$175,000...July 1 '24-'36
 6s '16 J-J 35,000...Jan 1 '27-'36
 BOND. DEBT Oct 1916...\$210,000
 Assess. val. 1916...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. Pop'n '10, 9,009.
Refunding Bonds.
 5s '11 J-D \$75,000...Aug 1 '20 & '30
 5s '11 J-D 130,000...Dec 1 1936
Sewer Bonds.
 4s '03 --- \$3,000c...Oct 20 1918
 4s '05 --- 2,500c...Oct 20 1918
 5s '12 M-S 183,500c...Sept 1 1942
Paving Bonds.
 5s '12 s-a \$50,000...June 1 1922
 6s '13 J-J 25,000...July 1 1923
 5s '15 --- 15,000c...Sept 1 1930
Water Bonds.
 5s '08 --- \$300,000c...Jan 1 1948
 5s '10 --- 60,000c...'20, '25 & '30
 5s '14 --- 100,000c...Sept 1 1939
Electric-Light Bonds.
 6s '11 s-a \$25,000c...Oct 1 1931
Light, Power and Water Bonds.
 5s '11 J-D \$57,000c...Dec 1 1926
City-Hall Bonds.
 5s '12 --- \$15,500c...July 1 1922
 5s '15 J-J 40,000c...July 1 1935
Armory-Building Bonds.
 5s '14 July \$25,000...Nov 1 1924
 TOT. B.D. DT. Oct 19 '16 \$1,349,550
 Bancroft 6% bonds (incl.) 243,050
 Water & power bds. (incl.) 542,000
 Floating debt 73,131
 Other indebtedness 87,500
 Sinking funds 51,701
 Assess. val. 1915, real 7,291,214
 Total val. '15 (65% act.) 9,083,219
 Real value (estimated) 20,000,000
 City tax rate (per \$1,000) '15...\$13.00

EUGENE SCHOOL DIST. NO. 4.
Site and Building Bonds.
 4s s-a \$40,900r...1921-1924
 4s 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 Sept 1916...\$210,000
 Assess. val. '15 (real & pers) 9,348,000
 Tax rate (per \$1,000) 1915...\$7.40
 Population in 1914 (est.) 14,000
 * INT. at State fiscal agency, N. Y.

FOREST GROVE.
 This city is in Washington Co.
Water & Light Bonds.
 5s --- \$70,000...July 1 1929
Street Bonds.
 -s --- \$37,500...Nov 15 1921
 -s --- 2,388.25c...Feb 1 1923
 -s --- 9,000
 -s --- 17,000...May 20 1926
 -s --- 20,003.56c...Nov 1 1923
 TOT. B.D. DT. Mar 25 '15 \$172,890
 Water bonds (included) 97,000
 Assessed valuation 702,569
 Population in 1910...1,772

GRANT'S PASS.
 This city is in Josephine County.
Sewer Bonds.
 5s --- \$19,000...1940
Fire-Oil Bonds.
 6s --- \$5,500...1921
Warrant-Funding Bonds.
 6s '12 A-O \$80,000...Apr 1 1932
Municipal RR. Bonds.
 --- \$15,000...1939
 6s '14 J-J 100,000...1940-1943
 INT. on assessment bonds payable at City Treasurer's office and on water bonds at Nat. Park Bank, N. Y.
 GEN. B.D. DT. Mar 1916...\$304,500
 Bancroft impmt. bonds (add'l) 106,313
 Assessed valuation 1915...2,266,770
 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 Bonds.
 5s '12 --- \$90,000...Aug 1 1932
Water Bonds (Funding).
 5s '12 J-J \$36,000...July 1 1922
 GEN. B.D. DT. Sept 19 '16 \$126,000
 Assessment debt (add'l) 104,000
 Sinking (Water) bonds 12,249
 fund (Assessment) bonds 10,000
 Cash on hand 22,101
 Assessed valuation 1914...2,362,815
 Approximate value...3,375,626
 INT. on assessment bonds payable at City Treasurer's office and on water bonds at Nat. Park Bank, N. Y.

HOOD RIVER IRRIGATION DIS.
 A district in Hood River County.
Completion Bonds.
 6s '11 --- \$170,000...1922-1931
 BOND. DEBT Mar 24 '16 \$170,000
 Sinking funds 3,000
 Assessed val. (3/4 act.) 1915...937,504
 District tax (per \$1,000) 1915...\$14.00
 INT. in Portland, Chicago or N. Y. City at Nat. Park Bank.

JACKSON COUNTY.
 Jacksonville is the county seat.
Road Bonds.
 5s '13 M-N \$500,000c...Nov 1 1933
 BOND. DEBT Sept 1916...\$500,000
 Warrant debt 395,000
 Total valuation 1915...31,990,706
 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 '10 A-O \$20,000...Apr 1 1934
 BOND. DEBT Oct 27 '16...\$176,000
 Sinking fund 1,400
 Assess. val. '16 (abt. act.) 3,000,000
 Pop'n '10, 2,758; '16 (est.) 6,000
 INT. at fiscal agency in N. Y. City.

LA GRANDE.
 This city is in Union County. Inc. Feb. 23 1885. Commission government adopted Oct. 1 1915. V. 97, p. 1704. Population 1910, 4,843.
 5s '08 F-A \$160,000c...1929
 (Subject to call after 1918.)
City-Hall Bds. (Red. beg. in '14).
 5s '04 J-J \$25,000c...1924
 *Sewer (Red. aft. 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 \$19,000c...Jan 1 1930
 GEN. B.D. DT. Sept 19 '16 \$284,000
 Assessment debt (add'l) 308,991
 Floating debt 45,000
 Sinking fund 48,000
 Assess. val. '15 (1/2 act.) 3,500,000
 City tax rate (per \$1,000) '15 \$18.50
 INT. on bonds marked (a) at A. B. Leach & Co., N. Y.; (b) Portland (f) E. H. Rollins & Sons, Boston.

LA GRANDE SCH. DIST. NO. 1.
High-School Bonds.
 5s '8 J-D \$5,000c...1919
 5s '8 J-D 5,000c...1920
 5s '8 J-D 11,000c...1925
 5s '8 '10 M-N 75,000c...May 2 1930
 *Sch.-Site & Bldg. (Tax-exempt).
 5s '13 A-O \$30,000c...Apr 1 1933
 BOND. DEBT Mar 23 '16...\$123,500
 Sinking funds 3,500
 Assess. val. '15 (3/4 act.) 3,890,097
 Sch. tax rate (per \$1,000) '15 \$12.00
 * Red. after 10 yrs. from issue
 * Int. at Nat. Park Bank, N. Y., on others at County Treas. office.

LINN CO. SCH. DIST. NO. 5.
 Post office is Albany.
Refunding Bonds.
 4s '8 --- \$18,000c...1924
High-School Bonds.
 4s '8 --- \$50,000c...1929
Central Building Bonds.
 5s '8 J-D \$50,000c...1935
 BOND. DEBT Sept 1916...\$118,000
 Floating debt 10,000
 Assessed valuation 1916...4,579,358
 Tax rate (per \$1,000) 1916...\$8.50
 INT. on refunding issue at Am. Exchange Nat. Bank; on others at Albany or Nat. Park Bank, N. Y.

MC MINNVILLE.
 This city is the county seat of Yamhill County. Incorp. 1882. City owns and operates local water and light plants. Bonds are exempt from city tax.
Park Bonds.
 5s '08 J-J \$5,800c...Jan 1 1928
 (Subject to call after Jan. 1 1913.)
 6s '10 J-D \$3,000c...June 1 1928
Street Bonds (General).
 6s '14 J-J \$17,000c...July 1 1924
Water-Main Bonds.
 6s '12 A-J 10,000c...July 1 '17-'28
Water and Light Bonds.
 4s '04 M-N \$20,000c...Nov 1 1924
 5s '06 J-J \$43,500...Jan 1 1926
 5s '08 --- 28,000...1928
 5s '10 M-S 30,000c...Mar 1 1930
 6s '12 J-J \$25,000c...Jan 1 1932
 (Subject to call after Jan 1 1927)
Equipment Bonds.
 4s '15 J-J \$4,500c...July 1 '17-'25
 BOND. DEBT Oct 4 1916...\$194,690
 Street & sewer debt (add'l) 114,304
 Warrant debt 6,890
 Cash on hand 14,906
 Other resources 210,000
 Actual value (est.) 3,500,000
 Total tax (per \$1,000) 1915...\$39.50
 Pop'n 1910, 2,400; 1916 (est.) 4,000
 * Red. after 15 yrs. from issue.

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. Population 1916 (est.) 10,000.
Water Bonds (Tax-exempt).
 5s '07 M-S \$45,000c...Mar 1 1917
 5s '08 J-J 355,000c...July 1 '23-'38
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...Aug 1 1930
Fire Apparatus, &c. (Tax-exempt).
 5s '11 A-O \$38,000c...Apr 1 1921
Bridge Bonds (Tax-exempt).
 6s '11 A-O \$20,000c...Oct 1 1932
 GEN. B.D. DT. Sept 1916...\$513,000
 Water debt (included) 400,000
 Assessment debt (add'l) 708,750
 Sinking fund 39,688
 Assess. val. '15 (real & per.) 4,104,128
 Total tax rate (per \$1,000) 16 \$45.00
 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.
Interstate Bridge Bonds.
 5s '14 J-J \$1,250,000c...July 1 '18-'42

Road Bonds.
 5s '15 M-N \$1,250,000c May 1 '20-'29
 BOND. DEBT Sept 19 '16 \$2,500,000
 Cash on hand Sept 1 '16...717,479
 Assessed valuation 1916 323,600,680
 Co. tax rate (per \$1,000) 1916...\$6.20
 Population in 1910...226,261

NEWBERG.
 This city is in Yamhill Co. Inc. Feb. 21 1889. Pop'n 1910, 2,260.
Water Bonds.
 6s '07 --- \$15,000c...Jan 1 1917
 4s '06 --- 15,000c...June 1 '21 & '27
Sewer Bonds.
 5s '11 --- \$30,000c...Jan 1 1931
Improvement (Red. aft. Nov. 1 '14).
 6s '13 M-N \$38,489.45c...Nov 1 1923
Water and Sewer Bonds.
 5s '12 B.D. DT. Mar 22 '16 \$261,712
 Assess. debt (add'l) J. J. ne 15...63,380
 Floating debt Mar 22 '16...10,825
 Assessed valuation 1915...1,012,450
 Tax rate (per \$1,000) 1915...\$13.00
 INT. at 1st Nat. Bk., Newberg.

NORTH BEND.
 This city is in Coos County. Incorporated Dec. 23 1903.
Funding Bonds.
 5s '15 J-D \$36,000c...June 1 1935
 GEN. B.D. DT. Mar 24 '16...\$70,000
 Special assess. debt (add'l) 139,841
 Assessed valuation 1914...1,286,493
 Real value (est.) 4,000,000
 Population in 1910...2,078
 * INT. at Nat. Park Bank, N. Y.

ONTARIO SCHOOL DISTRICT.
 A district in Malheur County. A bonds are subject to call.
 5s M-N \$5,000c...1922 & 1926
 5s M-S 1,000c...1924
 6s A-O \$47,000c...1931
 BOND. DEBT Sept 25 '16...\$53,000
 Cash on hand May 15 '16...14,703
 Ass'd val. 15 (70% act.)...1,547,538
 School tax (per \$1,000) 1916...\$14.00
 * INT. at E. H. Rollins & Sons, N. Y.; on others at Kountze Bros., N. Y.

OREGON CITY.
 This city is in Clackamas County.
Refunding Bonds.
 5s --- \$100,000c...1925 & 1933
Funding Bonds.
 5s '16 J-J \$275,000c...1918-1936
Water-System Bonds.
 5s '15 A-O \$815,000c...Apr 1 '20-'45
 BOND. DEBT Mar 22 '16...\$790,000
 Water debt (incl.) \$415,000
 Sinking funds 116,500
 Assessed valuation 1914...2,874,756
 Real value (est.) 6,500,000
 Population in 1910...4,287
 *These bonds were issued to provide water for the cities of Oregon City and West Linn, which latter city pays \$125,000 of the cost by issuing its bonds and turning them over to Oregon City (under special legislative Act), where they are held as additional security to this issue. West Linn has an assessed valuation of \$2,435,574 and a total debt of \$200,000. This arrangement makes the actual total indebtedness of Oregon City only \$390,000, including water debt.
 INT. at fiscal agency, New York.

PARADISE IRRIGATION DIST.
 Echo is the post office.
 6s '16 J-J \$2,759,510c...1926-1936
 BOND. DEBT Apr 1916 \$2,759,510
 INT. payable at New York City.

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 '00 J-J \$75,000c...July 1 1929
Water-Works Bonds.
 5s '09 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 '15 M-N 40,000c
Levee Bds (Red. aft. 20 yrs. from iss.).
 5s '06 M-N \$10,000c...Nov 30 1936
 5s '08 F-A 67,000c...Aug 1 1938
Sewer (Red. aft. 20 yrs. from issue).
 5s '03 J-J \$30,000c...July 1 1933
 5s '08 F-A 10,000c...1938
Street Bonds.
 5s '08 F-A \$18,000c...1938
City-Hall and Jail Bonds.
 5s '08 F-A \$40,000c...1938
 GEN. B.D. DT. Oct 1916...\$575,000
 Assess. debt (add'l) 127,552
 Sinking funds 25,600
 Assess. val. 1916 (est.) 5,500,000
 Ass'd value 1915 (est.) 7,000,000
 Total tax rate (per \$1,000) '15 \$26.00
 Pop'n 1910, 5,500; 1916 (est.) 7,000
 INT. at City Treas. office, Harris Tr. & Sav. Bk., Chicago, and Kountze Bros., N. Y.

PENDLETON SCH. DIST. NO. 16.
 4s '11 A-O \$100,000c...1931
 (Subject to call after 1921).
Building Bonds (Tax-exempt).
 4s '14 J-J \$60,000c...1924
 BOND. DEBT Sept 19 '16 \$160,000
 Sinking funds 16,000
 Assess. val. '15 (3-5 act.) 5,980,876
 School tax (per \$1,000) 1916...\$0.00
 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. On July 8 1915 the city of St. Johns and the town of Linton were annexed.

PORTLAND (Continued).

Table listing various bonds for Portland, including Dock Bonds, Bridge Bonds, and City-Hall Bonds, with columns for bond type, amount, and date.

Table listing Water Bonds for Portland, including various series and amounts.

Table listing Ferry Bonds for Portland, including various series and amounts.

Table listing Funding Bonds for Portland, including various series and amounts.

Table listing Electric-Light Bonds for Portland, including various series and amounts.

Table listing Crematory Bonds for Portland, including various series and amounts.

Table listing Refunding Bonds for Portland, including various series and amounts.

Table listing Fire-Boat Bonds for Portland, including various series and amounts.

Table listing Municipal Jail Bonds for Portland, including various series and amounts.

Table listing Auditorium Bonds for Portland, including various series and amounts.

Table listing Water-Wks. (Red. beg. Apr. '23) for Portland, including various series and amounts.

Table listing Funding Bonds for Portland, including various series and amounts.

Table listing City-Dock Bonds for Portland, including various series and amounts.

Table listing Ferry Bonds for Portland, including various series and amounts.

Table listing GEN. BDS. Sept 1 '16 for Portland, including various series and amounts.

Table listing Available cash balance for Portland, including various series and amounts.

Table listing Assessed valuation, real for Portland, including various series and amounts.

Table listing Ass'd val., pub. serv. cor. for Portland, including various series and amounts.

Table listing City tax rate for Portland, including various series and amounts.

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proximately half area and 97% of valuation of the territory of Multnomah Co. Bonds are tax-exempt to residents. Pop'n '14 (est.) 270,000.

River Impt. Bonds. 5s g J-J \$350,000...Jan 1 1922 Dry-Dock Bonds. 4s g J-J \$151,000...July 1 1933

PORT OF ASTORIA. A district in Clatsop Co. Municipal Harbor Bonds. \$150,000...1924 & 1929

5s g '14 J-J 150,000...1934 & 1939 5s '15 J-J 150,000...Jan 1 26-40

5s '16 J-J 75,000...Jan 1 31-'51 (Part every 5 years) TOT. DEBT Sept 21 '16 \$825,000

Assess. val. 1915...20,591,922 Tax rate (per \$1,000) '15...\$3.50

Pop. 10, 16, 106; '16 (est.) 23,000 INT. at fiscal agency in N. Y.

PORT OF COOS BAY. Series "A" Impt. Bonds. 5s g '13 J-J \$300,000 Jan 1933-1944

Series "B" Impt. Bonds. 5s g '14 J-J \$300,000 Jan 1 45-'56

BOND. DEBT Sept 20 '16 \$600,000 Assess. val. '15 (34 act.)...9,219,571

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 \$250,000 July 1 '17-'20

6s '11 J-J 250,000...1927-1937 6s J-J 250,000...1921-1926

BOND. DEBT Mar 1916...\$285,000 Assess. val. 1915...5,120,295

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.

District upheld by Circuit Court. V. 100, p. 1451. Harbor-Improvement Bonds. 5s '09 J-J \$85,000 July 1 '19-'29

5s '11 J-J 115,000 July 1 '21-'31 5s '15 J-J 100,000 Jan 1 '35-'34

BOND. DEBT Sept 21 '16 \$300,500 Assessed valuation 1915...4,455,000

INT. pay. at Kountze Bros., N. Y.

PORT OF UMPQUA. This district is in Douglas Co. 5s '16 J-J \$200,000 July 1 '26-'35

BOND. DEBT Oct. 1916...\$200,000 Assessed valuation 1915...3,607,340

Real value (est.)...11,000,000 INT. at fiscal agency in N. Y.

ROSEBURG. This city is in Douglas County. Inc. in Oct. 3 1872. Pop'n 1910, 4,387.

Proposed railroad-aid protection held void by State Supreme Court. See "Chronicle" of Apr. 15 1916, page 1464.

a Street and Bridge Bonds. 5s '09...\$35,000...1920 a Street Bonds. 4 1/2s '10 \$40,000...1930

10 Refunding Bonds. GEN. BD. D.T. Sept 20 '16 \$100,000

Improvement bonds (add'l)...180,000 Floating debt...6,400

Sinking funds...3,603 Assessed val. 1915...2,878,590

City tax (per \$1,000) 1915...\$10.00 a Int. at Douglas Nat. Bank, Roseburg; (b) Roseburg Nat. Bank and Impt. bonds at City Treasurer's office

Street Bonds. 6s '12 ann \$2,000...July 1 1917 6s '14 J-D 23,000...Dec 1 1924

TEEL IRRIGATION DISTRICT. The post office of this dist. is Echo. 6s '16 J-J \$1,100,000...1936

VALE. This city is in Malheur County. Water & Sewer (Red. beg. in 1920)

6s '10 J-J \$15,000...Dec 1 1930 TOTAL DEBT Mar 1916...\$110,000

Slaking fund...2,000 Assess. val. '15 (abt. 68% act.) 436,816

Population in 1910...992 INT. at Seaboard Nat. Bk., N. Y.

WARENTON. This city is in Clatsop County. Inc. Feb. 11 1899. Pop'n '16 (est.) 650.

Gravity-Water-System Bonds. 6s g '15 A-O \$150,000...Apr 1 1935

BOND. DEBT Sept 19 '16 \$150,000 Assessed valuation 1915...2,107,442

INT. at Nat. Park Bank, N. Y.

WASCO CO. S. D. No. 12. Building (Red. beg. Mar. 1 1924), 5s '14 M-S \$100,000...Mar 4 1934

BOND. DEBT Sept 25 '16 \$120,000 Floating debt...7,000

Assessed valuation 1915...6,001,480 Tax rate (per \$1,000) '16...\$9.00

INT. at Co. Treas. office or at State fiscal agency in N. Y. City.

WASHINGTON CO. S. D. No. 7. Bldg. Bonds (Red. beg. in 1922).

5s '12 J-J \$35,000...July 1 1932 BOND. DEBT May 1916...\$45,000

Assessed val. 1912...1,556,545 Real value (est.)...3,500,000

Population in 1912 (est.)...3,600 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, 1,618.

City Hall (Int. at Treas. office). 5s '12 M-S \$15,000...May 1 '17-'31

Water (Int. at Treas. office). 5s s-a \$25,000...May 1 '17-'26

GEN. BD. D.T. Oct 20 '16...\$10,000 Improvement bonds (add'l)...20,500

Outstanding warrants...9,000 Assessed valuation 1915...1,050,000

City tax rate (per \$1,000) '14...\$11.75

ADDITIONAL STATEMENTS.

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

(C) City, a Total tax, b Total debt, * 1911 figures, † 1913 figures, ‡ 1914 figures, § 1915 figures, ¶ 1916 figures, * This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Washington.

DEBT, RESOURCES, ETC. Organized as a Territory (Act March 2 1853)... March 2 1853 Admitted as a State (Act Feb. 22 1889)... Nov. 11 1889

Total area of State (square miles)... 69,180 State Capital... Olympia

Governor (term ends Wed. aft. 2d Mon. Jan. '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 were outstanding on Sept. 30 1916 \$206,024 Normal School Fund Bonds and \$63,000 Public Highway Fund bonds shown in detail below.

Table listing Normal School Fund Bonds and Public Highway Fund Bonds with columns for bond type, amount, and date.

* If not paid by highway fund in 12 years from their date, these bonds will be paid out of general fund. \$1,500,000 public building bonds sold Jan. 8 1916 declared void by State Supreme Court. See "Chronicle" of Apr. 29 1916, page 1644.

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 1916 is \$7.70.

Table with columns: Years, Assessment, Years, Assessment, Years, Assessment. Shows valuation trends from 1915 to 1910.

THE PORT OF PORTLAND. Inc. in 1891. Limits include consolidated City of Portland and ap-

proximately half area and 97% of valuation of the territory of Multnomah Co. Bonds are tax-exempt to residents. Pop'n '14 (est.) 270,000.

River Impt. Bonds. 5s g J-J \$350,000...Jan 1 1922 Dry-Dock Bonds. 4s g J-J \$151,000...July 1 1933

PORT OF ASTORIA. A district in Clatsop Co. Municipal Harbor Bonds. \$150,000...1924 & 1929

5s g '14 J-J 150,000...1934 & 1939 5s '15 J-J 150,000...Jan 1 26-40

5s '16 J-J 75,000...Jan 1 31-'51 (Part every 5 years) TOT. DEBT Sept 21 '16 \$825,000

Assess. val. 1915...20,591,922 Tax rate (per \$1,000) '15...\$3.50

Pop. 10, 16, 106; '16 (est.) 23,000 INT. at fiscal agency in N. Y.

PORT OF COOS BAY. Series "A" Impt. Bonds. 5s g '13 J-J \$300,000 Jan 1933-1944

Series "B" Impt. Bonds. 5s g '14 J-J \$300,000 Jan 1 45-'56

BOND. DEBT Sept 20 '16 \$600,000 Assess. val. '15 (34 act.)...9,219,571

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 \$250,000 July 1 '17-'20

6s '11 J-J 250,000...1927-1937 6s J-J 250,000...1921-1926

BOND. DEBT Mar 1916...\$285,000 Assess. val. 1915...5,120,295

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.

District upheld by Circuit Court. V. 100, p. 1451. Harbor-Improvement Bonds. 5s '09 J-J \$85,000 July 1 '19-'29

5s '11 J-J 115,000 July 1 '21-'31 5s '15 J-J 100,000 Jan 1 '35-'34

BOND. DEBT Sept 21 '16 \$300,500 Assessed valuation 1915...4,455,000

INT. pay. at Kountze Bros., N. Y.

PORT OF UMPQUA. This district is in Douglas Co. 5s '16 J-J \$200,000 July 1 '26-'35

BOND. DEBT Oct. 1916...\$200,000 Assessed valuation 1915...3,607,340

Real value (est.)...11,000,000 INT. at fiscal agency in N. Y.

ROSEBURG. This city is in Douglas County. Inc. in Oct. 3 1872. Pop'n 1910, 4,387.

Proposed railroad-aid protection held void by State Supreme Court. See "Chronicle" of Apr. 15 1916, page 1464.

a Street and Bridge Bonds. 5s '09...\$35,000...1920 a Street Bonds. 4 1/2s '10 \$40,000...1930

10 Refunding Bonds. GEN. BD. D.T. Sept 20 '16 \$100,000

Improvement bonds (add'l)...180,000 Floating debt...6,400

Sinking funds...3,603 Assessed val. 1915...2,878,590

City tax (per \$1,000) 1915...\$10.00 a Int. at Douglas Nat. Bank, Roseburg; (b) Roseburg Nat. Bank and Impt. bonds at City Treasurer's office

Street Bonds. 6s '12 ann \$2,000...July 1 1917 6s '14 J-D 23,000...Dec 1 1924

TEEL IRRIGATION DISTRICT. The post office of this dist. is Echo. 6s '16 J-J \$1,100,000...1936

VALE. This city is in Malheur County. Water & Sewer (Red. beg. in 1920)

6s '10 J-J \$15,000...Dec 1 1930 TOTAL DEBT Mar 1916...\$110,000

Slaking fund...2,000 Assess. val. '15 (abt. 68% act.) 436,816

Population in 1910...992 INT. at Seaboard Nat. Bk., N. Y.

WARENTON. This city is in Clatsop County. Inc. Feb. 11 1899. Pop'n '16 (est.) 650.

Gravity-Water-System Bonds. 6s g '15 A-O \$150,000...Apr 1 1935

BOND. DEBT Sept 19 '16 \$150,000 Assessed valuation 1915...2,107,442

INT. at Nat. Park Bank, N. Y.

WASCO CO. S. D. No. 12. Building (Red. beg. Mar. 1 1924), 5s '14 M-S \$100,000...Mar 4 1934

BOND. DEBT Sept 25 '16 \$120,000 Floating debt...7,000

Assessed valuation 1915...6,001,480 Tax rate (per \$1,000) '16...\$9.00

INT. at Co. Treas. office or at State fiscal agency in N. Y. City.

WASHINGTON CO. S. D. No. 7. Bldg. Bonds (Red. beg. in 1922).

5s '12 J-J \$35,000...July 1 1932 BOND. DEBT May 1916...\$45,000

Assessed val. 1912...1,556,545 Real value (est.)...3,500,000

Population in 1912 (est.)...3,600 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, 1,618.

City Hall (Int. at Treas. office). 5s '12 M-S \$15,000...May 1 '17-'31

Water (Int. at Treas. office). 5s s-a \$25,000...May 1 '17-'26

GEN. BD. D.T. Oct 20 '16...\$10,000 Improvement bonds (add'l)...20,500

Outstanding warrants...9,000 Assessed valuation 1915...1,050,000

City tax rate (per \$1,000) '14...\$11.75

ADDITIONAL STATEMENTS. Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n.

Bend (C), Crook County...\$60,000...\$550,000...\$4.00...536

Carleton (C), Yamhill County...48,000...1,000...\$208,000...\$12.00...388

Central Point (C), Jackson Co...125,250...None...\$425,000...\$4.00...761

Clatsop Co. H. S. D. No. 1...35,000...None...\$1,828,235...None...1,009

Condon (C), Gilliam County...50,000...17,000...\$558,912...\$1.00...None

Coos County Sch. Dist. No. 9...76,000...None...\$2,904,072...\$1.50...None

Corvallis School District No. 9...50,000...12,831...\$2,444,340...\$1.78...None

Cottage Grove Sch. Dist. No. 45...49,000...None...\$1,117,756...\$1.00...None

Crook County S. D. No. 1...26,000...100...\$619,000...\$1.00...None

Crook County S. D. No. 12...54,500...None...\$1,372,542...\$1.00...None

Douglas Co. S. D. No. 4...75,000...None...\$1,075,000...None...1,242

Falls City (C), Polk County...30,000...2,722...\$258,400...1.300...960

Forest Grove (C), Washington County...97,000...11,027...\$826,431...\$8.50...1,307

Forest Grove School Dist...48,000...None...\$1,300,000...None...642

Hermiston (C), Umatilla Co...30,000...None...\$92,000...27.00...642

Hood River County...75,000...None...\$1,122,819...\$7.50...8,016

Hood River S. D. No. 3...88,000...None...\$1,600,000...\$7.50...None

Jackson County S. D. No. 22...27,500...7,583...\$690,984...\$8.50...None

Jacksonville, Jackson County...60,000...None...\$276,000...\$4.00...785

Josephine Co. Sch. Dist. No. 7...83,000...None...\$3,100,800...\$7.50...None

Klamath County...None...367,972...\$15,000,000...\$27.70...8,554

Klamath Co. Sch. Dist. No. 1...45,000...None...\$3,215,645...None...1,320

Lebanon (C), Lane County...103,000...None...\$900,000...\$18.00...None

Malheur County...30,000...30,000...\$1,100,000...\$15.00...None

McMinnville School District...79,500...10,000...\$17,000...\$10.50...None

Marion Co. S. D. No. 103...40,000...None...\$1,134,140...\$1.00...None

Marshfield (C), Coos Co...5179,703...None...\$2,920,139...None...2,980

Milton (C), Umatilla County...61,000...12,000...\$1,088,694...\$1.00...1,280

Milwaukie School Dist. No. 31...63,000...15,000...\$1,800,000...\$8.00...None

Milwaukie (T), Clackamas Co...25,054...None...\$68,953...\$10

EXEMPTION FROM TAXATION.—Act of Legislature, approved Feb. 23 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 case of war. Otherwise the State shall not contract any debt except the same shall be authorized by law, and provision must be made for the payment of the annual interest on the same and also for the payment of the principal within 20 years. All such propositions must first receive the approval of the voters.

As regards counties, cities, towns, school districts or other municipal corporations, no debt is to be incurred by them in an amount exceeding 1 1/2% of the taxable property without the assent of 3-5 of the voters therein, nor in cases requiring such assent shall the total indebtedness at any time exceed 5% of the taxable property. It is further provided that "any city or town," with the required assent of the voters, may be allowed to become indebted to a larger amount but not exceeding 5% additional for supplying such city or town with water, light and sewer, 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..... 75,118/1860..... 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 local agent for the State of Washington.

ABERDEEN.
This city is in Gray's Harbor Co. Inc. May 12 1890. Population 1910, 13,660.
Funding Bonds.
5 1/2% '11 J-D \$120,000. June 1 '22-'31
Refunding Bonds.
5 1/2% J-D \$40,000. June 1 '22-'31
Water-Works Bonds.
5 1/2% '15A-O \$400,000. Oct 1 '18-'35
(Bubb) to call all unmaturing bonds on Oct. 1 1930 or any interest-bearing date thereafter.)
Bridge Bonds.
5 1/2% '13M-\$525,000. Sept 1 1925
GEN. BD. DT. Oct. 1916. \$585,000
Floating debt..... 93,000
Sinking fund..... 9,013
Assess. val. '16 (2-5 act.).....7,415,799
Tax rate (per \$1,000) '15.....\$22.00
INT. at City Treas. office or Equitable Trust Co., New York.

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.
5% A-O \$18,000. Oct 1 1926
Series B—Funding Bonds.
5% A-O \$10,000. Oct 1 1926
Series C—Funding Bonds.
5% A-O \$237,000. Oct 1 1926
Series D—Funding Bonds.
5% A-O \$183,000. Oct 1 1926
Series E—Funding Bonds.
5% A-O \$225,000. Oct 1 1926
BOND. DEBT Mar 25 '16. \$702,000
Cash in treasury.....134,710
Assessed valuation for 1915.
District A (former Old Whatcom).....\$2,182,169
District B (former New Whatcom)..... 6,662,755
District C (former Keeslingville)..... 442,951
Dist. D (former Fairhaven) 1,593,376
Dist. E (former Silver B'ch) 97,880
Dist. F (water front)..... 592,318
Dist. G (Larson)..... 116,125
Total for all Bellingham 11,687,384
City Tax Rate (per \$1,000) 1915.
District A.....\$11.45
District B..... 11.35
District C..... 9.60
District D..... 15.15
District E..... 8.65
District F..... 8.65
District G..... 8.65
Pop'n. 1910, 24,298; 1916, 36,900
INT. at Equitable Trust Co., N. Y.

BELLINGHAM SCH. D. NO. 301.
This district was formed by the consolidation of Whatcom County School Dist. Nos. 1, 4, 37 and 81.
4 1/2% '08 J-ne \$70,000. June 1 1928
Refunding Bonds.
5% '13 and \$35,000.
High-School Building Bonds.
4 1/2% '16.....\$95,000. Jan 2 1936
(Subject to call beginning in 1916.)
c Old Dist. No. 1 (Whatcom).
4 1/2% '01 J-J \$11,000. Jan 2 1921
4 1/2% '13 M-S 57,000. Mar 10 1923
c Old Dist. No. 4 (Fairhaven).
3 1/2% '03 J-ne \$20,000. June 15 1923
BOND. DEBT Oct 1 '16.....\$288,000
Assessed valuation 1916.....11,241,969
INT. on bonds marked (c) at State Treas. office; (b) Bellingham Nat. Bank; (c) Equitable Tr. Co., N. Y.

BENTON COUNTY S. D. NO. 16.
5% '07.....\$11,500. May 1 1917
5% '09..... 10,000. Sept 1929
Building Bonds.
5% '12 Sept \$50,000. Sept 1 1932
TOT. BD. DT. Mar 24 '16 \$71,500
Assessed valuation '15.....2,017,188
Tax rate (per \$1,000) '15.....\$6.51
INT. at Co. Treas. office in Prosser.
*Red. after 5 yrs. from date of issue; other bonds 10 years.

CENTRALIA.
This city is in Lewis Co. Inc. in 1890. Pop'n 1910, 7,311.
Trunk-Sewer Bonds.
6% '13.....\$22,150. Oct 22 1917
*Water Revenue Bonds.
6% '13 s-a \$300,000.....1919-1938

5% '11 Nov \$5,000. Nov 1 1931
(Subject to call after Nov. 1 1912.)
School Dist. No. 301 Bonds.
5 1/2% '12 F-A \$3,000. Aug 1 1932
(Subject to call after Aug. 1 1913.)
School District No. 5 Bonds.
6% '04 J-J \$32,000. Jan 1 1924
(Subject to call Jan. 1 1914.)
School District No. 7 Bonds.
6% '08 F-A \$321,000. Feb 1 1918
5% '12 J-J 51,200. July 1 1922
(Subject to call after July 1 1917.)
School District No. 27 Bonds.
4 1/2% '04 J-D \$1,500. June 1 1922
(Subject to call June 1 1912.)
School Dist. No. 38 Bonds.
5 1/2% '14 J-D \$1,000. Dec 1 1919
(Subject to call after Dec. 1 1915.)
TOT. BD. DT. Mar 23 '16 \$30,200
Floating debt..... 33,428
Sinking funds..... 17,242
Assess. val'n (Dist. No 5 131,430
1915..... Dist. No. 7 2,532,369
Dist. No. 27 685,748
Sch. tax rate..... Dist. No. 5 \$8.00
1915..... Dist. No. 7 13.00
Dist. No. 27 7.00
Population in 1915 (est.).....6,000
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.
4% '01 J-J \$40,000. July 2 1921
Inter-State Bridge Bonds.
5% '15 Jan \$500,000. Jan 1 1935
(Subject to call begin. Jan. 1 1925.)
BOND. DEBT Mar 23 '16 \$601,000
Floating debt..... 30,795
Sinking funds..... 51,806
Assess. val. '15 (45% act.) 15,159,797
State & Co. tax (per \$1,000) '15 \$27.00
INT. at Co. Treas. office and at Equitable Trust Co., New York.

CLARKE CO. SCH. DIST. NO. 6.
4 1/2%.....\$25,000. July 1 1929
5 1/2%..... 11,475. Apr 1 1931
5 1/2%..... 5,000. Sept 1 1933
5 1/2%..... 20,000. Sept 1 1931
4 1/2% '12..... 100,000. Feb 3 1932
BOND. DEBT Mar 23 '16. \$191,475
Warrant debt (additional). 29,709
Assessed valuation 1915.....5,267,515
Tax rate (per \$1,000) 1915.....\$43.50
INT. payable at Co. Treas. office.

CLARKE CO. SCH. DIST. NO. 58.
Building Bonds.
5% '13 M-S \$24,000.....1933
BOND. DEBT Mar 23 '16. \$24,000
Warrant debt (additional). 12,932
Assessed valuation 1915.....1,031,290
Tax rate (per \$1,000) 1915.....\$50.00
INT. at County Treas. office.

COLFAX.
Colfax is in Whitman County. Inc. May 1 1891. Pop'n 1910, 2,783
Refunding Bonds.
5% '12.....\$77,000.....1932
Special Wat. Supply Fd. Warr.
6% '05 s-a \$19,000.....1933
BOND. DEBT Mar 23 '16. \$24,000
Warrant debt (additional). 12,932
Assessed valuation 1915.....1,031,290
Tax rate (per \$1,000) 1915.....\$50.00
INT. at Chemical Nat. Bk., N. Y.

COWLITZ COUNTY.
Kalama is the county seat.
Funding Bonds (Series "C").
5% '11 F-A \$22,000. Aug 1 1931
(Subject to call Feb. 1 1927.)
5% '11 M-N \$50,000. May 15 1931
(Subject to call after May 15 1926.)
5% '11 J-J \$14,000. July 1 1931
(Subject to call after Jan. 1 1927.)
TOTAL DEBT Sept 1916.....\$86,000
Assessed valuation 1915.....9,357,781
Tax rate (per \$1,000) 1916.....\$14.38
Population in 1910.....2,389
INT. at Equitable Trust Co., N. Y.; Harris Tr. & Sav. Bk., Chl cago; Harris, Forbes & Co., N. Y. City and at N. W. Harris & Co., Inc., Bos

DAYTON.
This city is in Columbia County. Went under State law and surrendered charter in 1904.
Funding Bonds.
5 1/2% '14 A-O \$14,000.....1926-1932
Refunding Water Bonds.
5 1/2% '11 M-N \$45,000. May 1 1921
GEN. BD. DT. Sept 19 '16. \$59,000
Assess. debt (ad'l) Sep 24 '16 19,500
Floating debt..... 12,350
Assess. val. '16 (1/2 act.).....1,027,225
Total tax rate (per \$1,000) '15 \$51.50
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 Ext. Bonds.
4 1/2% '15.....\$80,000.....1935
Refunding Bonds.
5% J-D \$29,000. Dec 1 1931
Funding Bonds.
5%.....\$20,000. Feb 1 1934
6%..... 18,000. May 1 1931
5% '11 J-D 70,000. June 1 1931
GEN. BD. DT. Sept 25 '16. \$17,000
Light & water debt (ad'l)..... 19,000
Warrant (General fund)..... 12,000
debt. (Water)..... 19,000
Assessed valuation 1916.....2,243,000
Real value (est.) 1915.....6,000,000
Tax rate (per \$1,000) '16.....\$21.20
Population in 1910.....4,209

ELLENSBURG SCH. DIST. NO. 3.
Refunding Bonds.
5% A-O \$40,000. Oct 1 1931

High-School Bonds.
4 1/2% Dec \$90,000. Dec 1 1932
BOND. DEBT Oct 4 '16.....\$130,000
Assessed valuation 1916.....3,257,260
(Assess't abt. 40 to 50% actual val.)
School tax rate (per \$1,000) '16. \$7.50
Population in 1913 (est.).....6,500
INT. at County Treasurer's office.

EVERETT.
This city is in Snohomish County. Inc. May 4 1893. Pop'n '10, 24,814.
Sewer Bonds.
5% '12 Dec \$613,000. Dec 1 1920
Warrant Funding (General).
5% '16 J-D \$600,000.....1936
Water Supply Bonds.
5 1/2% '16 F-A \$994,000. July 1 '22-'36
GEN. BD. DT. Jan 1 '16.....\$673,000
Assess. debt (ad'l)..... 892,055
Warrant debt (general)..... 106,358
Other warrants..... 6,883
Floating debt Aug 1 '16..... 85,152
Sinking funds..... 14,045,567
Assess. val. '15.....30,000,000
Real value (est.).....16,400,000
Total tax (per \$1,000) '14.....\$43.50
Pop'n. 1910, 24,814; 1916, 33,000
INT. at Equitable Tr. Co., N. Y.

EVERETT SCH. DIST. NO. 24.
3 1/2% '07 M-N \$150,000. Mar 1 1927
3 1/2% '07 M-N 50,000. May 1 1927
3 1/2% '08 Oct 50,000. July 1 1927
4 1/2% '08 Oct 50,000. Oct 1 1928
4 1/2% '09 Jan 25,000. Jan 1 1929
4 1/2% '09 Apr 25,000. Apr 1 1929
4 1/2% '09 June 50,000. June 1 1929
BOND. DEBT Sept 30 '15. \$400,000
Floating debt..... 135,000
Sinking (d. & cash Nov 1 '14 10,763
Assessed valuation 1914.....14,379,647
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 1921)
5% '11.....\$50,000. Dec 1 1931
Court-House and Jail Bonds.
5% '12 A-O \$85,000. Apr 1 1932
BOND. DEBT Sept 19 '16. \$135,000
Sinking funds..... 2,250
Assessed valuation 1915.....11,401,647
Tax rate (per \$1,000) '15.....\$4.86
Population in 1910.....5,153
INT. at County Treasurer's office or at State fiscal agency in N. Y. (Equitable Trust Co.)

FRANKLIN CO. SCH. DIS. NO. 1.
5% '09.....\$40,000.....1929
(Subject to call after 1910.)
5% '11.....\$29,000.....1931
(Subject to call after 1912.)
BOND. DEBT Sept 19 '16. \$69,000
Sinking funds..... 76
Assessed valuation 1915.....2,679,719
Tax rate (per \$1,000) 1916.....\$7.50
INT. at State Treasurer's office.

GRAY'S HARBOR COUNTY (Formerly Chehalis)
Montesano is the county seat.
Funding (Int. at fiscal agency).
5 1/2% '13 J-D \$162,000. Dec 1 1924
(Red. \$18,000 yearly beg. Dec. 1 '14)
BOND. DEBT Sept 1916.....\$162,000
Assessed valuation 1915.....40,442,233
Population in 1910.....35,590
INT. payable at Equitable Trust Co., New York.

GRAY'S HARBOR CO. S. D. NO. 5.
*Building Bonds.
5% '02 July \$8,000. July 31 1922
4% '06 May 20,000. May 1 1926
4% '09 Sept 80,000. Sept 1 1929
Warrant Funding Bonds.
4% '05 Feb \$11,000. Feb 25 1925
4% '09 July \$70,000. July 1 1929
5 1/2% '14 M-S \$1,000. Mar 1 '20-'34
BOND. DEBT Sept 1916.....\$270,000
Floating debt..... 12,060
Assessed valuation 1915.....7,782,673
*Red. after 1 year from issue.
INT. at State Treasurer's office.

GRAY'S HARBOR CO. S. D. NO. 28.
*Building (Red. 1 yr. from issue).
4 1/2% '07 Aug \$40,000. Aug 1 1927
Warrant Funding Bonds.
5% '11 Feb \$60,000. Feb 1 1931
(Subject to call after Feb. 1 1912)
4 1/2% '13 Sept \$90,000. Sept 1 1933
(Subj. to call beginning Sept 1 1915)
BOND. DEBT Sept 1916.....\$190,000
Floating debt..... 21,981
Assess. val. 1915.....5,403,472
INT. at State Treasurer's office.

HOQUIAM.
This place is in Gray's Harbor Co. Commission government adopted June 5 1911. Pop'n 1910, 8,171.
Refunding Bonds.
5 1/2% J-D \$115,000.....1922-1931
GEN. BD. DT. Mar 1 '16. \$115,000
Local Impt. bonds (ad'l)..... 281,939
Warrants outstanding..... 225,167
Other indebtedness..... 6,000
Cash on hand..... 71,859
Assessed valuation 1916.....3,883,000
Tax rate (per \$1,000) 1916.....\$20.35
INT. at Har. Tr. & Sav. Bk., Chlc

JEFFERSON COUNTY.
County seat is Port Townsend.
Refunding (Part every 5 years).
5 1/2% '11 J-J \$103,000. Jan 1 '21-'31
BOND. DEBT Sept 21 '16. \$103,000
Cash in co. fds. Apr 1 '16..... 79,659
Other resources Apr 1 '16..... 300,000
Assess. val. '15 (qualified) 6,839,300
State & Co. tax (per \$1,000) '15. \$28.24
Population in 1910.....8,337
INT. at Equitable Tr. Co., N. Y.

JEFFERSON CO. S. D. NO. 1.
Refunding Bonds.
5% '11 A-O \$82,000. Apr 1 1931
5% '15 M-N 15,817.80. Nov 1 1935

JEFFERSON CO. S. D. NO. 1 (Con) BOND, DEBT Sept 21 '16. \$97,818 Assess. val. '15 (2-5 act.)...1,525,241

KENNEWICK. This city is in Benton County. Incorp. Feb. 10 1904. Sewer Bonds (Red. beg. in 1921) 5 1/2% 11 A-O \$30,000... Oct 2 1931

KENT. This city is in King Co. Incorporated in 1892. Pop'n '10, 1,908. Sewer (Red. aft. Sept. 1 1919.) 5% M-S \$23,000... Sept 1 1929

KING COUNTY. County seat is Seattle. The State Supreme Court on Dec. 6 1913 declared valid the court-house bonds given below.

5% '13 M-S \$950,000... May 1 1933 (Opt. beg. May 1 '23. \$95,000 vry.) 5% '15 J-J \$350,000... July 1 1935

5% '13 M-S \$300,000... Sept 1 1933 5% '14 M-S \$500,000... May 1 1934 5% '15 F-A \$1,000,000... Feb 1 1935

5% '15 \$172,000... Dec 1 1935 (Subject to call in one year.) BOND, DEBT Nov 1916. \$7,075,000

KING COUNTY COMMERCIAL WATERWAY DIST. NO. 1. P. O. Seattle. Bonds are tax-act. 7% '13 J-D \$500,000... Dec 1 1923

7% '14 J-D \$100,000... Dec 1 1924 (Subject to call after Dec. 1 1919.) 6% '15 \$100,000... June 1 1925

KING COUNTY SCH. DIST. NO. 7. Building Bonds. 5% '11 Feb \$65,000... Feb 1 1931 (Subject to call after Feb. 1 1912.)

5 1/2% '14 ann \$9,000... Apr 1 1934 BOND, DEBT Nov 1916. \$74,900 Floating debt... 8,903

KING COUNTY S. D. NO. 51. Building Bds. (Red. beg. in 1918.) 5% '13 Sept \$40,000... Sept 15 1933

KING CO. SCH. DIST. NO. 162. Building (Subject to call.) 4 1/2% '10 Aug \$50,000... Aug 1 1925

KING CO SCH. DIST. NO. 170. Building (Subject to call.) 4 1/2% '10 July \$28,000... July 1 1920

KITITAS COUNTY. County seat is Ellensburg. Population of county 1910, 18,561. Funding Bonds. 5% '15 \$60,000... 1920

KLOCKITAT CO. DR. D. No. 1. 6% '11 Aug \$68,000... 1921 6% '12 Oct 10,000... 1922

LEWIS COUNTY. County seat is Chehalis. Refund. (Red. aft. 10 yrs. fr. issue) 4 1/2% '06 J-J \$10,000... Jan 1 1925

LEWIS CO. SCH. DIST. NO. 9. 5% '06 J-J \$15,000... July 1 '18-'22 4 1/2% '11 June \$50,000... June 5 1931

LINCOLN COUNTY. Davenport is the county seat. Pop. 1910, 17,530. Refunding Bonds. 4 1/2% '02 June \$54,000... June 2 1922

MIDDLE KITITAS IBERIG. DIS. A district in Kittitas County. 6% '10 J-J \$103,000... 1940

NORTH YAKIMA. This city is situated in Yakima County. Incorp. Jan. 27 1886.

4% '05 M-S \$48,000... Mar 1 1926 4 1/2% '11 A-O 50,000... Oct 1 1931

4 1/2% '08 J-D \$80,000... Dec 1 1923 5% '10 J-D 30,000... Dec 1 1930

NORTH YAKIMA S. D. NO. 7. 4 1/2% '00 May \$11,000... May 1 1920 4% '03 Aug \$22,000... Aug 8 1923

OLYMPIA. Olympia is situated in Thurston County. Incorp. as a town 1859; as a city 1881.

3 1/2% '09 J-J \$200,000... 1926 s '16 \$110,000... Jan 2 1932 BOND, DEBT Sept 23 '16 \$200,000

OLYMPIA SCHOOL DIST. NO. 1. Refunding Bonds. 5% '10 J-J \$22,000... July 1 1930

PACIFIC COUNTY. South Bend is the county seat. Court-House (Red. beg. in 1911.) 5% '10 J-J \$150,000... July 1 1920

PACIFIC COUNTY S. D. NO. 36. Building Bonds. 5% '09 \$28,000... 1929 4 1/2% '13 ann 75,000... 1933

PASCO. This city is in Franklin County. Inc. as a town Oct. 3 1889 and as a city of the third class Jan. 1 1916.

PEND OREILLE COUNTY. Newport is the County seat. Warrant-Refunding Bonds. 4 1/2% '12 M-S \$72,000... May 1 1932

PIERCE COUNTY. The county seat is Tacoma. Refunding Bonds. 4 1/2% '16 \$154,000... Oct 1 '17-'24

PORT ANGELES. This city is in Clallam Co. Inc. as a city of the third class about June 1890.

PORT TOWNSEND. This city is in Jefferson Co. Inc. Dec. 8 1881. Pop'n 1910, 4,181.

PUYALLUP. This city is in Pierce County. Incorporated Aug. 19 1890.

RAYMOND. This city is in Pacific Co. Inc. Aug. 1907. Pop'n '10, 2,450. Funding Bonds. 5 1/2% '13 M-S \$69,000... Nov 1 1939

SEATTLE. Situated in King County. Incorp. as a town Jan. 14 1865 and as a city Dec. 2 1889.

4% '02 A-O \$100,000... Oct 15 1922 4% '05 J-J 175,000... July 1 1925

4% '10 J-J 50,000... July 1 1930 4 1/2% '10 J-D 300,000... Dec 1 1930

4% '13 J-J \$345,000... July 1 '17-'31 5% '12 J-J 338,000... July 1 '16-'32

4% '14 A-O 400,000... Oct 1 1934 4% '07 M-S \$850,000... Mar 1 1927

4% '09 A-O 500,000... Apr 1 1929 4% '10 M-S 500,000... Mar 1 1930

4% '11 J-D 500,000... Dec 1 1930 4% '12 J-J 200,000... July 1 1931

4% '13 J-J \$36,000... July 1 '17-'32 4% '14 A-O 400,000... Oct 1 1934

4% '15 A-O \$829,500... Apr 1 '26-'35 5% '15 A-O 100,000... Apr 1 '26-'35

4% '05 F-A \$75,000... Aug 1 1925 5% '10 M-S 65,000... Mar 1 1930

4% '02 F-A \$10,000... Aug 1 1917 4 1/2% '04 A-O \$25,000... Oct 1 1924

4% '04 F-A \$3,000... Aug 27 1924 In addition to the bonds given above, there are also outstanding \$1,538,000 5% (J-J) coup. Cedar River

4% '07 J-J 200,000... July 1 1927 3 1/2% '08 J-J 400,000... Jan 1 1928

4% '11 J-D 100,000... June 1 1931 4% '12 J-J 1,000,000... J & J 1932

4% '13 J-J \$36,000... July 1 '17-'32 4% '14 A-O 400,000... Oct 1 1934

SEATTLE (Continued). 1917 & 1924 and on the general municipal bonds, at the fiscal agency in N. Y. City; on the funding bonds of Ballard 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 Sept. 1 1916, \$2,947,692. Oct. 1 '16. Oct. 1 '15. Bonded debt, 16,685,900 17,188,000 Floating debt, 414,913 512,492

Total, 17,100,813 17,701,392 Water debt (included), 2,750,482 2,853,654 In addition to the above debt, the city had outstanding Sept. 1 1916 \$5,584,700 of assessment bonds and \$1,311,774 assess. 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.—Sept. 1 1916 the city owned personal property real estate and securities valued at \$33,293,226.64. This total is exclusive of highways, sewers and cash.

ASSESSED VALUATION.—Assessment about 45% actual value.— 1916. 1915. Real est., \$174,629,915 \$179,546,410 Personal— 38,238,792 41,692,684

Total, \$212,868,707 \$221,239,103 Tax (per M.) \$845.79 \$844.56

CITY TAX RATE (per \$1,000) for '16 in the "old limits" was \$2.72. In other limits it varies from \$1.89 to \$2.42 per \$1,000. The total tax rate for 1916 was \$45.79, incl. State, county, city, school & Port of Seattle.

POPULATION in 1910 (Census) was 237,194; in 1900 (Census), 80,671.

SEATTLE SCHOOL DIST. NO. 1.

This school district is in King Co., and includes the city of Seattle.

School Bonds. 4s '03 M-\$8275,000...Mar 1 1922 4s '03 A-O 100,000...Oct 1 1923 4s '04 M-N300,000...May 1 1924 4s '06 M-S 200,000...Sept 1 1920 4s '06 J-J 500,000...Jan 1 1926 4s '08 M-N300,000...May 1 1928 4s '08 M-N200,000...May 1 1928 4s '09 M-N400,000...May 1 1929 4s '11 M-S 350,000...Mar 1 '17-'30 4s '11 M-S 100,000...Mar 1 1931 4s '12 M-S 450,000...Mar 1 1931 4s '13 M-S 200,000...Mar 1 1933 4s '13 M-S 391,000...Mar 1 '17-'33 4s '14 A-O 342,000...Apr 1 '17-'34 4s '14 A-O 152,000...Nov 1 1934 4s '14 A-O 182,000...Apr 1 '17-'34

Site Purchase, Bldg. & Equip. 4s '16 M-S \$760,000...Mar 1 '18-'36 So. Park Dist. No. 9 (Annexed). 5s '01 M-S \$3,000...Sept 1921

Georgetown Dists. 143 & 153. (Annexed). 4s '04 J-D \$20,000...June 4 1924 4s '09 M-S 20,000...Mar 1 1929 BOND, DEBT Sept 1 '16 \$55,194,000 Floating debt 252,276 Sinking funds 62,203 Other funds 666,604 Assess. val. 1915 223,436,006 School tax (per \$1,000) 1915 36.50 Value of sch. property '15 6,733,250 Population in 1910 237,194

INTEREST on 4 1/2% of 1911 payable in Chicago (Harris Tr. & Sav. Bank) or N. Y. City; on \$200,000 4 1/2% 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.).

SEAGRAM COUNTY.

Mt. Vernon is the county seat. Ref. Bonds (Red. beg. in 1914). 3 1/2% 04 J-D \$80,000...June 1 1924 Ref. Warrant (Red. beg. in 1921). 4 1/2% 11 A-O \$100,000...Apr 1 1931 BOND, DEBT Sept 20 '16 \$180,000 Assess. val. '15 (27% act.) 14,094,391 State & Co. tax (per \$1,000) '15 \$29.40 Population in 1910 29,241 INT. on 3 1/2% at State Treas. office; on 4 1/2% at N. W. Halsey & Co., Chicago.

SEAMANIA COUNTY.

Stevenson is the county seat. Road Bonds. 5 1/2% 15 J-J \$210,000...July 1 '26-'35 6s '07 6,000...May 31 1917 BOND, DEBT Sept 21 '16 \$216,000 Floating debt 12,000 Sinking fund 12,000 Assessed valuation 1916 5,300,000 State & Co. tax (per M.) '15 \$25.28 Population in 1910 2,887

SNOHOMISH

This city is in Snohomish County, Inc. in 1890. Pop'n 1910, 3,244. Special water bonds payable from water rent collections \$72,500 Coupon water bonds payable from tax levy 15,000 Refunded water bonds payable from tax levy 28,000

BOND, DEBT Sept 19 '16 \$110,500 Floating debt 32,250 Sinking fund 2,845 Assess. val. 1916 (New limits) 931,032 (real & pers.) (Old limits) 135,755 Tax rate (per \$1,000) 1915 320.80 INT. on 3 1/2% at Olympia; on 5% at Co. Treas. office or Equitable Trust Co., N. Y.

SNOHOMISH COUNTY.

County seat is Everett. Refunding (Subject to call). 3 1/2% 05 F-A \$41,000...Aug 1 1925 Funding Bonds (Red. beg. in 1921). 5s '11 Jan \$100,000...Jan 2 1931 Road Construction Bonds. 4 1/2% \$300,000 BOND, DEBT Dec 31 '15 \$141,000 Warrant debt 66,862 Cash on hand 22,523 Assess. val. 1914 40,132,233 State & Co. tax (per \$1,000) '14 \$23.80 Population in 1910 59,209 Population in 1914 (est.) 80,000 *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. 5 1/2% F-A \$300,000...Feb 1 1918 Funding City Hall Bonds. 4 1/2% 16 J-J \$54,000...July 1 '17-'25 Crematory Bonds (Tax-exempt). 4 1/2% 09 F-A \$70,000...Feb 1 1929 Bridge Bonds (Tax-exempt). 4 1/2% 07 J-J \$400,000...Jan 1 1933 4 1/2% 09 J-J 500,000...Jan 1 1934 4 1/2% 11 J-J 415,000...July 1 1931 4 1/2% 16 J-J 300,000...July 1 '17-'36 Park Bonds. 5s J-D \$100,000...Dec 1 1927 4 1/2% 12 J-J 875,000...Jan 1 1962 Water Bonds. 4s '05 J-J \$450,000...July 1 1925 4 1/2% 10 J-J 400,000...Jan 1 1935 Refunding Water Bonds. 4 1/2% 11 A-O 500,000...Oct 1 1931 Ref. General Municipal Bonds. 4 1/2% 11 A-O \$700,000...Oct 1 1931 GEN. BONDS Oct 4 '16 \$3,414,000 Water debt (additional) 1,350,000 Assessment debt (add'd) 3,197,737 Floating debt 255,619 TOTAL DEBT Oct 4 '16 \$ 8,217,356 Sinking fund 203,522 NET DEBT Oct 4 '16 8,013,834 Assessed valuation 1916 87,905,869 Actual value (est.) 175,000,000 City tax (per \$1,000) 1915 \$11.59 Total tax (per \$1,000) 1915 \$33.50 Pop. '10, 104,402; '16 (est.) 125,000

In addition to the bonds given above there are outstanding \$1,111,000 5% (J. & D.) coupon water bonds due Dec. 1 1915-31 and \$27,000 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 1916 showed real estate, buildings, library, department equipments, &c., to the value of \$9,772,256, including water system valued at \$4,865,738. INT. and principal at Equitable Tr. Co., N. Y.

SPOKANE SCHOOL DIST. NO. 81.

Building Bonds. 5s '02 F-A \$50,000...Aug 1 1918 4 1/2% '02 F-A 60,000...Jan 1 '16-'22 4 1/2% 04 M-S 200,000...Mar 1 1924 4 1/2% 07 J-J 200,000...July 1 1927 (Subject to call after July 1 1917). 4 1/2% 08 J-J 250,000...July 1 1928 4 1/2% 09 J-J 400,000...July 1 1929 5s '06 M-N 10,500...Nov 1 1926 (Subject to call after Nov. 1 1916). 4 1/2% 11 M-N \$500,000...May 1 1931 4 1/2% 12 J-J 250,000...July 1 1932

Funding Bonds. 4 1/2% 16 J-J \$300,000...Jan 1 '17-'26 Refunding Bonds. 4 1/2% 10 J-J \$250,000...July 1 1930 BOND, DT. Sept 19 '16 \$2,470,500 Floating debt 18,704 Sinking fund 336,922 Sinking fund 72,873 Assess. val. '15 (1 1/2% act.) 88,863,639 School tax (per \$1,000) 1915 37.00 Population in 1915 (est.) 110,000

INT. on bonds due Aug. 1 1924 at Co. Treas. office; on 4 1/2% 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. Bds. (Tax-exempt). 5s '07 J-D \$25,000...June 1 1922 (Subject to call after June 1 1917). 5s '12 A-O \$30,000...Apr 1 1932 BOND, DT. Sept 19 '16 \$45,000 Floating debt 10,740 Sinking fund 8,929 General fund 12,000 Assess. val. '15 (3 1/2% act.) 1,713,697 School tax (per \$1,000) 1915 \$13.00 Population in 1915 (est.) 5,000 INT. at Equitable Tr. Co., N. Y.

SPOKANE COUNTY.

County seat is Spokane. Refunding Bonds. 4s '01 J-D \$93,000...Dec 2 1921 (Redeemable beginning in 1911). 4 1/2% 16 M-S \$150,000...Sept 18 1923 (Subject to call after Oct 1 1913).

BOND, DEBT Oct 1 1916 \$273,000 Floating debt Aug 31 1916 41,236 Sinking funds 17,555 Assess. val. '15 (40% act.) 120,194,915 State & Co. tax (per \$1,000) '15 \$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 was taken to form Ferry Co. Pop'n, '10, 19,270. Refunding (Int. in N. Y. City). 4 1/2% 07 J-J \$35,000...Mar 1 1922 Funding (Int. in N. Y. City). 4 1/2% 09 M-S \$184,000...Nov 1 1929 (Subject to call after Nov 1 1919). BOND, DEBT Sept 1916 \$219,000 Sinking fund 1,074 Assess. val. '15 (equalized) 8,967,350 State & Co. tax (per \$1,000) '15 \$25.00

TACOMA.

Tacoma is the county seat of Pierce County, Inc. Nov. 8 1883. Bridge Bonds. 4 1/2% 09 J-D \$300,000...July 1 1929 4 1/2% 12 J-J 543,000...Jan 1 1932 4 1/2% 13 M-S 35,000...Mar 15 1928 Refund. Bridge Bonds (Serial). 5s '13 s-a \$70,000...June 1 1917 Funding Bonds. 5s '00 F-A \$1,005,000...Feb 15 1920 Ref. City-Hall and Funding. 4 1/2% 11 A-O \$518,000...Apr 1 1931 Surface Water Drainage Bonds. 4 1/2% 09 J-J \$75,000...July 1 1929 4 1/2% 10 F-A 100,000...Aug 1 1930 Green River Gravity Water Bds. 4 1/2% 10 J-J \$500,000...July 1 1930 Refunding Light Bonds. 5s '13 s-a \$250,000...June 1 '18-'21 Refunding Water Bonds. 5s '13 s-a \$317,750,000...June 1 '22-'33 Light and Power Plant Bonds. 4 1/2% 09 J-J \$300,000...Jan 1 1929 Wharf and Dock Bonds. 4 1/2% 11 J-J \$405,000...Jan 1 1931 Road (Part due yearly on Mar. 15). 4 1/2% 13 M-S \$109,000...Mar 15 '19-'28 Street Railway Bonds. 6s '14 \$330,000...1917-1922 GEN. BOND, DT. July 31 '16 \$6,010,000 Water & Light debt (add'd) \$3,201,000 Street railway bonds 30,000 Improvement debt (add'd) 1,079,270 TOT. DEBT July 31 '16 10,320,270 Sinking fund investments 457,914 NET DEBT July 31 '16 9,862,356 Less water and light debt 3,201,000 Less improvement debt 1,079,270 Net Street railway debt 30,000 NET GEN. BOND, DT. July 31 '16 5,552,086 Net gen. debt less all water and light and street railway indebtedness and sink. funds July 31 '16 2,861,351 Less cash held in reserve from sale of wharf and docks bonds sold in 1911 102,480 Net general debt less the indebtedness of all water-producing plants, sink. funds and the unexpended balance of the wharf and dock bds. July 31 1916 2,758,871 Assessed valuation, real 49,461,591 Assessed value, personal & public service corpor'n 12,345,766 Total value 1915 (3 1/2% act.) 61,807,357 City tax rate (per \$1,000) 1915 \$16.00 Total av. tax (per \$1,000) 14.37-59 Population in 1910 108,094 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. 4 1/2% 05 M-S \$200,000...Sept 1 1925 4 1/2% 12 ann \$200,000...Dec 31 1932 Refunding Bonds. 4 1/2% 06 F-A \$100,000...Feb 1 1926 4 1/2% 16 J-J 400,000...July 1 '27-'36 BOND, DEBT Sept 1916 \$900,000 Floating debt 48,295 Value school prop'y 1915 3,180,866 Assess. val. '16 (3 1/2% act.) 84,042,011 Tax rate (per \$1,000) 1916 36.50 Population in 1915 (est.) 105,000 *Red. after 1 year from issue. INT. at Equitable Tr. Co., N. Y.

WALLA WALLA.

This city is in Walla Walla County, Incorporated in 1862. Water & Sewer (Tax-exempt). 5s '09 \$138,000...1926 Refunding Bonds (Tax-exempt). 4 1/2% 12 J-J \$40,000...Jan 1 1932 City-Hall & Fire-Station Bonds. 5s '05 J-J \$100,000...Jan 1 1928 Water-Works Bds. (Tax-exempt). 4 1/2% 09 M-S \$83,000...1919 4s '04 Nov 200,000...1936 (Subject to call at any int. period.) GEN. BONDS May 1 '16 \$611,000 Warrant debt (add'l) 46,863 Other indebtedness 43,626

WALLA WALLA CO. S. D. NO. 1.

All bonds are tax-exempt. Funding and Building Bonds. 4 1/2% 08 \$348,000...Sept 21 1923 (Subject to call beginning in 1913). 4 1/2% 08 M-S \$830,000...Sept 15 1928 (Subject to call after Sept 15 1918). 4s '09 ann \$167,000...1926 (Subject to call after at any time). 5s '10 F-A \$550,000...Aug 1 1930 High School Bldg. Bonds. 4 1/2% 16 M-N \$139,000...1936 (Subject to call beg. in 1926.) Grade School Bldg. Bonds. 4 1/2% 16 M-N \$61,000...1936 (Subject to call beg. in 1926.) BOND DT. Sept 19 '16 \$ 493,000 Sinking funds 2,601 Assess. val. 1915 1,264,865 Real value (estimated) 20,000,000 School tax rate (per \$1,000) '15 \$7.50 *INT. at Harris Tr. & Sav. Bk., Chic.

WALLA WALLA CO. S. D. NO. 24.

Funding and Building Bonds. 5 1/2% 11 ann \$30,000...Aug 1 1931 (Subject to call \$5,000 after 3 years, \$5,000 after 5 years and \$10,000 after 10 years.) TOTAL DEBT Sept 19 '16 \$30,000 Sinking fund 349 Assess. val. 1915 (3-5 act.) 1,159,513 Sch. tax rate (per \$1,000) '15 \$17.40 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 '12 59,500 Municipal Purpose Bonds. 5s '10 \$90,000...1924 & 1930 General Bonds. 5 1/2% 12 J-D \$15,500...Dec 15 1932 Water Bonds. 6s '01 7,500...1921 4s '08 71,000...1924 & 1928 4 1/2% 12 J-D 27,000...Dec 15 1932 BOND, DEBT Sept 1916 \$220,500 Floating debt 93,558 Assess. val. '15 (90% act.) 3,459,071 City tax (per \$1,000) 1915 \$20.25 INT. at City Treas. office.

WENATCHEE RECLAM. DIST.

This district is in Chelan and Douglas counties. 6s '16 \$160,000...1927-1936 6s '16 J-J 125,000...1925-1930 BOND, DT. Sept 19 '16 \$285,000 Assessed valuation 1914 3,660,000 Real value (est.) 7,320,000

WHATCOMB COUNTY.

County seat is Bellingham. Refunding Bds. (Red. beg. in '12). 4 1/2% F-A \$120,000...Jan 1 1922 Road Bonds. 5s '16 J-J \$35,000...1917-1926 GEN. BOND, DT. Jan 1 '16 \$120,000 Assessment debt 23,000 Floating debt 159,609 Sinking fund 35,755 Assess. val. '15 (2-5 act.) 26,331,091 State & Co. tax (per \$1,000) '15 \$23.88 + Population in 1910 49,511 INT. at Equitable Tr. Co., N. Y.

WHITMAN CO. S. D. NO. 59.

Refunding (Red. beg. in 1921). 6s '06 F-A \$25,000...1926 High-School (Red. beg. Apr. 1 '22). 5s '13 A-O \$25,000...Apr 1 1933 BOND, DEBT Aug 31 '16 \$50,000 Floating debt 1,896 Assess. val. '15 (15% act.) 1,297,856 School tax (per \$1,000) 1915 \$12.00 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. Current Indebtedness Bonds. 6s '39 A-O \$80,000 & Jan 2 1919 Courthouse and Jail Bonds. 4s '08 Mar \$80,000 & Mar 1 1926 (Subject to call after Mar 1 1921.) BOND, DT. Sept 20 '16 \$160,000 Floating debt 12,192 Sinking funds Bonds 31,306 Sept 1 1916 Cash 153,569 Assess. val. '15 (3 1/2% act.) 37,765,755 State & Co. tax (per \$1,000) '15 \$15.04 Pop'n, 1910, 41,709; 1914, 50,460 INT. at Anglo-London-Paris Nat. Bank, San Fran.; Equitable Trust Co., N. Y.; First Nat. Bank, North Yakima, and State Treas. office.

YAKIMA CO. DRAIN. DIST.

Various Districts. 6s '18 s-a \$245,118...1931 (Subject to call at any interest-paying date.) TOTAL DEBT (7)

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ADAMS COUNTY.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ADAMS CO. S. D. NO. 1.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ADAMS COUNTY S. D. NO. 15.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ANACORTES (C), SKAGIT COUNTY.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ANACORTES SCHOOL DIST. NO. 18.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ASOTIN (C), ASOTIN COUNTY.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ASOTIN COUNTY.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

ASOTIN (C), KING COUNTY.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

BENTON CO. S. D. NO. 6.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

BENTON COUNTY S. D. NO. 17.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County, Anacortes School Dist. No. 18, Asotin (C), Asotin County, Asotin County, Asotin (C), King County, Benton Co. S. D. No. 6, Benton County S. D. No. 17, Buckley School District No. 46, Chelan Co. Sch. Dist. No. 102.

BUCKLEY SCHOOL DIST. NO. 46.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Rows include Adams County, Adams Co. S. D. No. 1, Adams County S. D. No. 15, Anacortes (C), Skagit County,

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists various counties and their financial data.

the voters on Nov. 7 1916 changing the limit of State debt from \$300,000 to 1% of assessed valuation of property in the State. V. 103, p. 862. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Department of the "Chronicle."

Counties, towns, cities, &c., cannot become stockholders in any company, or loan their credit, &c. But other than that the constitution limits 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.

Table showing population figures for 1870, 1880, 1890, 1900, 1910.

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.

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.

ELKO COUNTY. Elko is the county seat. All bonds are taxable. Pop'n 1910, 8,133. Court House & Jail Bonds.

GOLDFIELD SCH. DIST. NO. 4. A district in Esmeralda County. School Bldg. Bonds (Tax-exempt).

HUMBOLDT COUNTY. Winnemucca is the county seat. County high-school bonds \$18,000. Winnemucca high sch. bldg. 17,000.

LAS VEGAS. This city is in Clark Co. Inc. in 1911. Pop'n '12 (est.), 2,000. Sewer Bonds.

LINCOLN COUNTY. Ploche is the county seat. Bonds are tax-free. Int. pay. in Ploche.

NYE COUNTY. Tonopah is the county seat. Refunding Bonds.

ADDITIONAL STATEMENTS. Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n.

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

g 1910 figures. e 1911 figures. * 1912 figures. † 1913 figures. ‡ 1914 figures. a 1915 figures. c 1916 figures. b Total debt. z 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:

Table with columns: Name and Purpose, Interest, Payable, When Due, Outstand'g. Lists school fund bonds and university fund bonds.

The Educational Funds own all the obligations above and hold in addition \$682,000 Massachusetts State 3% bonds; \$175,000 State of Idaho 4s; \$232,000 State of California highway 4s; \$125,000 State of New Mexico 4s and \$569,200 4s, 5s and 6% county bonds.

TOTAL DEBT, &c.—The total debt of the State on Aug. 31 1916 (exclusive of the irredemable bonds for \$380,000) was \$300,000; floating debt (warrants), \$31,670.47, and cash in treasury, \$503,529.97.

ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Table with columns: Years, Real Estate, Personal Property, Net Proceeds of Mines, Total Assessment. Shows data from 1870 to 1915.

The State tax rate (per \$1,000) for 1915 was \$5.63.

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 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. [An amendment to Section 3, Article IX of the constitution was submitted to

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES

INDEX FOR THE SOUTHERN STATES, CITIES, ETC.

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WEST VIRGINIA—State, Cities, &c.....	Pages 179 to 181	ALABAMA—State, Cities, &c.....	Pages 197 to 199
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State of Virginia.

ITS
DEBT, RESOURCES, &c.

Admitted as a State.....One of Original Thirteen
Total area of State (square miles).....42,450
State Capital.....Richmond
Governor (term expires Feb. 1 1918).....H. C. Stuart
Sec'y of Com-wealth (term exp. Feb. 1 1918).....B. O. James
Auditor of Pub. Acc'ts (term exp. *Mar. 1 '20) C. Lee Moore
Treasurer (term expires Feb. 1 1918).....A. W. Harman Jr.
Second Auditor (term exp. *Mar. 1 1920).....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 July 1902. Section 127 of the same fixes a limit of indebtedness in the cases of cities and towns of 18% of the assessed value of real estate. Under a law passed in 1903 (Chapter 70) the right is given to any magisterial district located in counties of this State to issue bonds as 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 May 1 1916 Virginia's debt stood as shown below:

Riddleberger Bds., Act of 1882.....Century Bonds, Act of 1892.
3s J-J \$5,543,354.16.....July 1 1932 3s J-J \$15,476,657.09.....July 1 1991
(Subject to call after 1900.)

The Literary Fund on May 1 1916 hold \$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 \$15,476,657.09 Century bonds, \$4,698,500 are coupon, \$10,777,000 registered and \$1,157.09 fractional certificates; of the \$5,543,354.16 Riddlebergers, \$1,327,000 are coupon, \$4,215,600 are registered and \$754.16 are fractional certificates.

The interest on the Century bonds was 2% for the first 10 years (or until July 1 1901) and 3% thereafter. Both issues are exempt from taxation.

Total amount of outstanding bonds issued under Act of Feb. 20 1892: To Bondholders' Committee.....\$16,359,860.00
Deposited with Commissioners of Sinking Fund.....1,720,454.35

Canceled.....\$18,080,314.35
2,603,657.26

Total outstanding, Act of Feb. 20 1892.....\$15,476,657.09
Total, Act of Feb. 14 1882.....5,543,354.16

Total debt May 1 1916.....\$21,020,011.25
School and College debt (additional)—6s.....\$2,384,805.85
School and College debt (additional)—6s.....82,800.00 \$2,467,605.85
Old unfunded bonds (additional).....452,995.67

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 Oldcott 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 1916, 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 \$45,718,112.23. To represent, therefore, West Virginia's share of bonds funded, West Virginia "deferred certificates" were issued. West Virginia, however, refused to recognize these certificates. After lengthy litigation, the U. S. Supreme Court on June 14 1915 decided that West Virginia should assume liability for a debt of \$12,393,929.50, of which the principal is \$4,215,622.28 and interest \$8,178,307.22. See "Chronicle" for June 19 1915, page 2099, and editorial on page 2037 of the same issue. Also see "Chronicle" for Oct. 23 1915, page 1394. In June 1916 the U. S. Supreme Court denied the petition of Virginia for a writ of execution of judgment on the ground that the West Virginia Legislature had not met in regular session since the judgment. See "Chronicle" of June 17 1916, p. 2270.

After about three-fourths of the old Virginia bonds had been surrendered, and West Virginia "deferred certificates" been given to represent West Virginia's one-third, under the Acts of 1871 and 1879, these Acts were repealed. The remaining bonds were refunded under other laws. These laws required a certificate to represent one-third the principal of the old bonds brought in for funding, but gave "non-interest-bearing certificates" to represent one-third the interest on old bonds. The following shows the amount of each refunding issue:

LOANS—	Interest—	Principal—
Name and Purpose.	P.Ct. Payable.	When Due. Outstanding.
Int.-bearing W. Va. "def'd certs." of 1871 and 1879.....	6 J & J	Contingent \$15,659,843.53
Non-interest-bearing W. Va. def. cts. of 1871 and 1879.....		187,385.81
Interest-bearing cts. of 1882.....		1,031,551.88
Non-int.-bearing cts. of 1882.....		744,051.60
Interest-bearing cts. of 1892.....		287,521.99
Non-int.-bearing cts. of 1892.....		323,799.59

* 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—	Real Estate.	Assessment of Personal Prop.	Assessment of All other Prop.	Grand Total.	Tax Rate Per M.
1915.....	\$643,716,816	\$324,776,304	\$209,397,394	\$1,177,890,514	\$3.50
1914.....	548,621,793	265,610,547	204,494,343	1,018,726,683	3.60
1912.....	538,924,546	237,205,102	173,492,799	949,622,447	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.....	378,977,069	137,763,464	112,714,029	629,454,562	3.50
1905.....	351,725,236	126,067,247	102,742,037	580,534,520	3.50
1900.....	316,593,279	107,279,401	70,327,799	494,170,479	4.00
1895.....	313,182,340	83,132,476	66,699,310	463,014,126	4.00
1890.....	272,312,274	90,110,467	52,827,367	415,250,108	4.00
1885.....	256,916,140	84,884,270	Values not available	341,800,410	4.00
1880.....	234,272,951	70,391,018	available	304,663,969	5.00

† Of this amount, \$34,918,470 is money taxed at \$2 per \$1,000 for State purposes only. Included in this total is \$6,405,427 taxed at \$2 on each \$1,000 for State purposes only.

POPULATION.—The population of Virginia has been as follows:

1910.....	2,051,612	1860.....	*1,596,318	1820.....	*1,065,116
1900.....	1,854,184	1850.....	*1,421,691	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, 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.

ACCOMAC COUNTY.	Coupon Bds. (Free from city tax).
Accomac is the county seat.	4s '02 J-J \$39,000.....July 1 1932
Road District (Tax-free).	Refunding (Free from city tax).
—s '15 A-O \$30,000.....Oct 7 1945	4s '08 J-J \$711,000.....July 1 1938
(Subject to call beg. Oct 7 1920)	BOND, DEBT Oct. 1915.....\$750,000
Atlantic Magis. Dist. Road Bds.	Sinking fund.....19,000
5 1/2 s '16 M-NS10,000.....May 20 1946	Assessed val. '14 (1/2 act.).....6,854,000
(Subject to call beg. Oct. 7 1931)	Total tax (per \$1,000) 1914.....\$20.50
BONDED DEBT Oct 1915 \$115,500	Population in 1910.....15,329
Population in 1910.....8,772,695	INT. at office of City Treasurer
Assess. val. 1914.....30,000,000	and all bonds carry tax-receivable
Actual value (est.).....36,650,000	coupons.
Population in 1910.....36,650	
INT. at County Treas. office.	

ALEXANDRIA.
This city is in Alexandria County.
Incorporated as a town in 1749.

AMHERST COUNTY.
Amherst is the county seat.
—s \$120,000

AMHERST COUNTY (Concluded).
 Road Bonds (Tax-exempt).
 5s '11 s-a \$135,000.....1915
 BOND, DEBT May 17.....16-325,000
 Assessed valuation 1915.....4,850,130
 State & Co. tax (per \$1,000) 15-16.50
 Population in 1910.....18,932

AUGUSTA COUNTY.
 Staunton is the County Seat.
 Road Dist. (Red. beg. July 1 '23).
 5s '13 J-J \$250,000.....July 1 1913
 BOND, DEBT Sept 30 '16.....\$250,000
 Floating debt.....110,000
 Sinking fund.....4,000
 Assess. val. 15 (3/4 act.).....18,467,644
 State & Co. tax (per \$1,000) 16-13.00
 Population in 1910.....33,445
 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).
 6s J-J \$30,000.....July 1 1931
 Ref. Bds. (Red. 10 yrs. from issue).
 5s '01 F-A \$30,000.....Feb 1 1921
 5s '09 M-N \$60,000.....May 1 1929
 Power Plant Bonds.
 5 1/2s '10 J-D \$98,000.....June 1 '16-40
 BOND, DEBT Mar 25 '16.....\$218,000
 Total assessed val. 1915.....1,423,120
 Total tax rate (per \$1,000) 15.510
 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 \$50,000.....Nov 1 1921
 6s '92 M-N 20,000.....Nov 1 1922
 Street Improvements.
 5s '01 J-J \$31,000.....Jan 1 1917
 5s '01 J-J 10,000.....Jan 1 1921
 5s '01 J-J 15,000.....July 1 1931
 (Subject to call after July 1 1921).
 5s '01 J-J 10,000.....Aug 15 1931
 (Subject to call after Aug 15 1931).
 5s '01 F-A 3,000.....Aug 15 1921
 Court-House, City-Hall & Jail.
 5s '08 F-A \$80,000.....Aug 1 1938
 (Subject to call after Aug 1 1928).
 Gauthier Purchase Bonds.
 6s '08 A-O \$5,000.....Apr 1 1918
 (Subject to call after April 1 1913).
 6s '08 A-O \$20,000.....Apr 1 '18 & '23
 Water Bonds.
 5s '89 J-J \$35,000.....July 1 1923
 5s '02 M-N \$25,000.....Nov 1 1932
 5s '10 A-O 40,000.....Oct 1 1940
 (Subject to call in '15, '20, '25 & '30)
 5s '10 A-O \$20,000.....Oct 1 1940
 ↑ City-Jail Bonds.
 5s '14 J-J \$20,000.....Jan 1 1934
 ↑ High-School Bonds.
 (Red. 10 yrs. from issue).
 5s '14 M-N 30,000.....May 1 1944
 (Red. aff. May 1 1929)
 BOND, DEBT May 1 '16.....\$385,600
 Water bonds (included).....120,000
 Notes outstanding.....4,750
 Cash in treasury.....58,477
 Assess. val. 15 (2 1/2 act.).....3,009,550
 Value of city property.....1,030,271
 Total tax (per \$1,000) 1916.....\$17.00
 * Exempt from taxation.
 Int. on bonds marked (f) at People's Nat. Bank of Lynchburg; (j) 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 \$57,000.....Jan 1 '19-46
 Totara Magisterial Dist. Bonds.
 5s '12 ann \$44,000.....
 (\$3,000 yearly beginning 1914)
 Powellton Magisterial Dist. Bds.
 5s '12 ann \$28,000.....
 (\$3,000 yearly beginning 1914)
 GEN. CO. DEBT Apr 1915.....\$57,000
 District debt (add'l) Oct 14.....82,000
 Assessed (County 1914.....9,233,976
 val. (Totara Dist. 1913.....968,800
 (Powellton Dist. 13,578,120)
 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).
 4 1/2s '07 M-S \$50,000.....1937
 Brookville Mag. Dist. Road Bds.
 4 1/2s '16 J-J \$20,000.....July 1 1950
 (Subject to call after July 1 1936).
 Seneca Magis. Dist. Road Bds.
 4 1/2s '16 J-J \$40,000.....July 1 1950
 (Subject to call after July 1 1936).
 CO. BD. DT. Nov 1 '16.....\$56,000
 Road District debt.....240,000
 Sinking funds.....8,000
 Assessed val. 15 (3/4 act.).....12,318,286
 State & Co. tax (per \$1,000) 16 \$12.00
 Population in 1910.....23,043
 INTEREST on refunding bonds payable at Mercantile Tr. & Dep. Co., Balto., Md., and on road bonds at the Co. Treas. office in N. Y. funds.

CHARLOTTESVILLE.
 Charlottesville is the county seat of Albemarle County. Inc. July 1 1888. Bonds exempt from city tax.
 Refunding Bonds.
 4 1/2s '06 J-J \$142,000.....Jan 1 1936
 (Subject to call after Jan 1 1926).
 5s J-J \$3,000.....Jan 1 1925
 4s A-O 12,000.....Apr 1 1938
 5s '14 M-N 59,500.....Nov 1 1934
 6s '14 M-N 18,500.....Nov 1 1934
 * '14 M-N 11,500.....Nov 1 1934

Reservoir (Red. 10 yrs. from issue).
 4 1/2s '07 J-J \$160,000.....Jan 1 1947
 4 1/2s '08 M-S 34,000.....Sept 1 1948
 Street Bonds.
 4s '03 J-D \$80,000.....June 1 1943
 (Subject to call after June 1 1913)
 Gas-Plant Bonds.
 4s '12 J-J \$18,000.....Jan 1 '17-25
 School-Building Bonds.
 5s '15 A-O \$75,000.....Oct 1 1935
 BOND, DEBT Nov 1916.....\$613,500
 Sinking fund.....150,000
 Assess. val. 16 (2-3 act.).....6,394,022
 Value of city property (est.) 784,000
 Total tax rate (per \$1,000) 15 \$16.75
 Pop'n 1910, 6,765; 1916 (est.) 12,000
 * INT. payable in Baltimore; other bonds in Charlottesville.

CHATHAM.
 This city is in Pittsylvania County.
 Inc. in 1882. Pop'n 1910, 1,113.
 School Bonds.
 6s '06 M-S \$3,000.....1936
 (Redeemable beginning in 1916)
 5s '10 M-S 3,000.....1940
 Street Bonds.
 5s '10 M-S \$3,500.....1940
 5 1/2s '12 J-D 20,000.....June 1 1942
 (Subject to call begin. June 1 1927)
 Water and Sewer Bonds.
 5 1/2s '12 J-D \$10,000.....June 1 1942
 (Subject to call begin. June 1 1927)
 Water Bds. (Red. begin. in 1916).
 5s '06 M-S \$17,500.....1926
 BOND, DEBT Mar 21 1916.....\$57,000
 Assessed valuation 1915.....751,924
 (Assess'mt. at 2-3 act. val., except on \$253,549, which is assessed at actual value.)
 INT. on 5 1/2s at Bank of America, N. Y. City; on 5s at City Treas. office

CLIFTON FORGE.
 This city is in Allegheny County.
 Bridge bonds Jan 1 1921.....\$20,000
 Street and Sewer Bonds.
 s.....\$30,000.....May 1 1922
 s.....23,000 J. n. l. '25 & '35
 s.....15,000.....July 1 1932
 s.....75,000.....Apr 1 1932
 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. B. D. T. Apr 1915.....\$418,000
 Water bonds (incl.).....190,000
 Sinking fund Sept 1914.....16,000
 Assess. val. Sept. 14 (4 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 District.....\$55,000
 Culpeper District.....130,000
 Salem District.....42,000
 TOTAL DEBT, Sept 1916.....\$227,000
 Assess. val. of county 16 \$6,000,000
 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.
 Street-Improvement Bonds.
 5s '92 A-O \$15,000.....Jan '22 & '23
 5s '94 M-S 7,500.....Sept 1923
 4s '99 J-J 100,000.....July 1929
 4s '01 F-A 10,000.....Feb 1931
 4s '02 M-S 7,000.....Mar 1932
 4s '05 J-J 30,000.....Jan 1935
 4s '05 M-S 50,000.....Sept 1935
 4s '10 J-J 95,000.....Jan 1940
 4 1/2s '11 A-O 30,000.....Oct 1941
 5s '14 M-N 5,000.....Nov 1916
 5s '14 M-N 10,000.....Nov 1944
 Sewer-Improvement Bonds.
 5s '87 M-N \$40,000.....May 1917
 5s '13 M-N 10,000.....May 1917
 5s '14 M-N 10,000.....Nov 1944
 * '14 A-O 7,200.....\$900 yearly
 School Improvement Bonds.
 4 1/2s '16 A-O \$75,000.....Oct 1 '17-41
 Fire-Protection Bonds.
 4s '02 M-N \$10,000.....May 1932
 Refunding Bonds.
 4 1/2s '98 M-S 100,000.....Mar 1928
 4s '01 J-J \$160,000.....July 1931
 4s '01 M-S 60,000.....Sept 1931
 4s '05 J-J 74,000.....July 1935
 4s '06 J-J \$25,000.....Jan 1936
 5s '11 J-J 20,000.....July 1941
 4 1/2s '12 F-A 50,000.....Aug 1942
 5s '14 M-N 25,000.....Nov 1944
 4 1/2s '16 A-O 25,000.....Oct 1 '17-41
 Water & Light Impt. Bonds.
 5s '87 M-N \$60,000.....May 1917
 5s '92 J-J 20,000.....Jan 1923
 6s '94 J-D 30,000.....June 1924
 5s '95 J-J 100,000.....Jan 1925
 4s '90 M-N 60,000.....May 1930
 4s '02 M-S 3,000.....May 1932
 4s '05 J-J 70,000.....Jan 1935
 4 1/2s '11 A-O 150,000.....Oct 1941
 5s '14 M-N 10,000.....Nov 1944
 5s '14 M-N 10,000.....May 1919
 Confederate Memorial Mansion.
 5s '16 J-J \$20,000.....Jan 1 1923
 BOND, DEBT Oct 1916.....\$1,643,700
 Water & light bds. (incl.).....513,000
 Sinking fund.....54,828
 Value of city property 15.....3,233,716
 Assessed val. 1916-17.....17,696,333
 Total tax rate (per \$1,000) 15 \$17.50
 Population in 1910.....19,020
 * \$10,000 of this issue is for water and gas.
 TAX-EXEMPT.—All 5, 4 1/2 and 4% bonds are exempt from city tax.
 INTEREST is payable in Danville and all coupons are tax-receivable.

DINWIDDIE COUNTY.
 Dinwiddie is the county seat.
 Road Bonds (Red. beg. in 1930).
 6s '10 Nov \$100,500.....Nov 1 1940

BOND, DEBT Sept 1916.....\$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 \$50,000.....1919
 Elec. Light (Exempt from city tax).
 5s '05 J-J \$15,000.....1920
 Ref. Bds. (Exempt from city tax).
 4s '01 J-J \$4,500.....1931
 Sewers (Exempt from city tax).
 5s '11 J-J \$15,000.....1931
 Water (Exempt from city tax).
 5s '11 J-J \$50,000.....1931
 BOND, DEBT Oct 1916.....\$132,500
 Floating debt.....8,000
 Assessed val. 1916 (3/4 act.) 950,000
 State & Co. tax (per \$1,000) 16 \$8.50
 INT. at First Nat. Bank, Richmond, and in Farmville.

FREDERICKSBURG.
 This city is in Spotsylvania Co. Inc. 1727. Pop'n 1910, 5,874.
 *Bridge Bonds.
 4s '00 J-J \$25,000.....July 2 1920
 Electric-Light Bonds.
 4s '01 J-J \$10,000.....Jan 2 1931
 Gas Works Bonds.
 4s '00 J-J \$24,500.....Jan 2 1920
 Refunding Bonds.
 4s '06 M-N \$119,200.....May 1 1936
 Sewer Bonds (Red. beg. in 1913).
 4s '01 A-O \$16,500.....Apr 1 1931
 Street & Sewer (Red. beg. in 1911).
 4s '01 A-O \$17,300.....Apr 1 1931
 Water Bonds.
 4s '95 J-J \$21,000.....Jan 1 1919
 Water and Gas Bonds.
 4s '05 A-O \$20,000.....Apr 1 1935
 Normal School (Subject to call).
 4s '10 J-J \$14,500.....1940
 Public School Bonds.
 4s '08 J-J \$14,500.....1938
 GEN. BONDS Apr 11 1916 \$282,500
 Sinking fund.....12,600
 Ass'd val. 16 (real & pers.) 2,863,951
 Total tax rate (per \$1,000) 16 \$15.00
 * These bonds are secured by a deed of trust on iron bridge across Rappahannock River at Fredericksburg. Water, gas and electric-light bonds are secured in same manner on the water, gas and electric-light plants.
 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
 (Subj. to call aft. 10 yrs. from issue).
 TOTAL DEBT Oct 2 '19.....\$120,000
 Assessed valuation 1916.....3,750,000
 State & Co. tax (per \$1,000) 16 \$15.00
 Population in 1910.....11,890
 * Int. at County Treas. office.

HAMPTON.
 This city is in Elizabeth City Co. Street, Sewer & Bridge Bonds.
 4 1/2s '00 --- \$30,000.....May 1940
 s '01 --- 15,000.....Feb 1941
 4 1/2s '04 --- 25,000.....Feb 1944
 5s '09 J-J 100,000.....July 1949
 TOTAL DEBT Jan 13 '15.....\$170,000
 Sinking fund Nov 1 1914.....21,593
 Assess. val. 1914 (4 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 city is in Rockingham Co. Incorporated in 1780; city of second class May 6 1916. This city owns its water and light plants. All bonds are taxable. Popula'n 1915, 5,500.
 Elec. Plant (Red. beg. Aug. 1919).
 4s '04 F-A \$58,000.....Aug 15 1934
 Funding Bds. (Red. July 1 1914).
 5s J-J \$67,400.....July 1 1924
 Permanent Impt. Bonds.
 4 1/2s '16 J-J \$75,000.....July 1 1941
 Water Bonds (Red. beg. 1917).
 4s '16 M-N \$37,000.....Nov 1 1927
 *Refunding Light (Subj. to call).
 5s '10 M-N \$16,000.....May 2 1920
 School, Fire and Impt. Bonds.
 5s '11 J-D \$75,000.....Dec 1 1941
 BOND, DEBT Oct 18 '16.....\$328,400
 Assessed valuation 1916.....4,303,493
 Total tax rate (per \$1,000) 16 \$13.30
 INT. payable at Treasurer's office.

LAWRENCEVILLE.
 This town is in Brunswick County. Inc. April 29 1874. Pop. '10, 1,733.
 Water, Light and Sewer Bonds.
 5s J-J \$50,000.....Apr 1 '22, '32, '42
 High School Bldg. Bonds.
 5 1/2s '10 J-J \$100,000.....1930
 T. O. B. D. T. Mar 24 '15.....\$62,000
 Sinking fund.....8,000
 Assess. val. 15 (3/4 act.).....824,550
 Total tax (per \$1,000) 1915.....\$16.00
 INT. at town treasury.

LEE COUNTY.
 Jonesville is the county seat.
 Road Bonds.
 5s '11 J-J \$350,000.....Jan 2 '17-41
 5 1/2s '15 J-J 60,000.....Jan 1 1945
 (Subject to call \$2,500 every 5 years.)
 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 4s, 1912.....\$65,000
 BOND, DEBT Oct 1616.....\$173,100
 Assessed valuation 1916.....2,546,907
 Tax rate (per \$1,000) 1916.....\$11.00
 Population in 1910.....2,931

LYNCHBURG.
 This city is in Campbell County. Inc. Jan. 10 1805. Pop'n '10, 29,494.
 Public Improvement Bonds.
 3 1/2s '01 J-J \$100,000.....Jan 1 1932
 4 1/2s '09 J-J 400,000.....July 1 1939
 4 1/2s '12 J-J \$550,000.....Jan 1 1946
 Permanent Improvements.
 6s '92 J-J \$49,500.....July 1 1926
 (Subject to call)
 5s '95 J-J \$10,000.....Jan 1 1930
 4s '00 J-J 17,000.....July 1 1930
 Refunding Bonds.
 4 1/2s '97 J-D \$845,000.....June 1 1927
 4s '00 M-N 186,000.....Mar 16 1935
 4s '04 J-J 200,000.....Oct 1 1934
 4 1/2s M-S 7,000.....Mar 1 1917
 4 1/2s '14 J-J 150,000.....Jan 1 1943
 4 1/2s M-N 99,000.....1921-1931
 School Bonds.
 3 1/2s '98 J-J \$30,000.....July 1 1928
 a. & Tenn. RR. Bonds.
 6s '71 J-J \$300.....1917-1931
 Water Bonds.
 4s '04 F-A \$650,000.....Aug 1 1935
 4 1/2s '07 F-A 100,000.....Aug 1 1941
 BOND, DEBT Oct 1 '16.....\$2,929,800
 Sinking fund.....407,803
 Value of city prop., 1916, 2,360,355
 Assessed valuation, real., 21,153,892
 Assessed val., personal., 23,199,377
 Total value 16 (3-5 act.) 44,303,200
 Real estate.....\$17.50
 Tax rate (per Personal prop. \$1,000) 16 Intangible.....3.00
 Tangible.....17.50
 Bank stock.....11.50

* Int. at Merc. Tr. & Dep. Co., Balto.; ↑ U. S. Mfg. & 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 16% of taxable value.

MARTINSVILLE.
 This town is situated in Henry Co. Inc. in 1875. Pop'n 1910, 3,368.
 Water (Int. at Treas. office).
 6s J-D \$30,000.....1928
 Imp. Bonds (Int. at Treas. office).
 6s J-D \$17,400.....1930
 Elec. Plant (Int. at Treas. office).
 5s '05 J-J \$30,000.....Jan 2 1939
 5s '05 J-J 30,000.....May 1 1939
 5s '06 J-J 12,000.....Jan 2 1940
 6s '11 J-J 35,000.....Jan 5 1945
 Railroad (Int. at Treas. office).
 4s \$46,000.....1925
 BOND, DEBT Apr 7 '13.....\$1,475,400
 Sinking fund.....2,000
 Assess. val. 12 (1-3 act.) 1,346,476
 Total tax (per \$1,000) 1913.....\$22.50
 Coupons are tax-receivable.

MECKLENBURG COUNTY.
 County seat is Boydton.
 Atlantic & Danville RR.
 4s Sept \$69,161.....Sept 1 '17-20
 Road Bonds.
 5s May \$94,154.....May 1 '17-40
 5s '12 J-J 215,112.....May 1 '17-44
 5s '12 J-J 30,000.....July 1 '17-46
 TOTAL DEBT July 1915.....\$460,000
 Ass'd val. 14 (1-3 act.) 6,823,650
 State and County tax (per \$1,000) 1913.....\$13.50 to \$21.50
 Population in 1910.....25,956
 INT. at Co. Treas. office.

MONTGOMERY COUNTY.
 Christiansburg is the county seat.
 Christiansburg Road Dist. Bds.
 s '16 J-J \$100,000.....
 BOND, DEBT April 1916.....\$165,000
 Assessed (County, 1915.....5,119,503
 val. 15 District, 1915.....1,725,141
 Real val. (County, 1915.....15,000,000
 1915 (District, 1915.....5,000,000)
 Population of county, 1910.....17,268
 INT. at County Treasurer's office.

NEWPORT NEWS.
 This city is in Warwick County. Inc. Jan. 16 1896. Pop'n '10, 20,205.
 *Bridge Bds. (Red. beg. in 1918).
 4 1/2s '98 A-O \$40,000.....1928
 Street Bonds.
 4s '99 F-A \$90,000.....1929
 (Subject to call beg. in 1919)
 4s '01 M-N \$100,000.....Nov 1 1941
 4 1/2s '03 M-S \$50,000.....Nov 1 1943
 4 1/2s '08 J-D 100,000.....June 1 1948
 Refunding Bonds.
 4s '01 M-N \$25,000.....Nov 1 1941
 *Sewer, School & Jail Bonds.
 4s '98 A-O \$140,000.....Apr 1 1928
 (Subject to call after April 1 1918)
 School Bonds.
 4s '01 F-A \$80,000.....Feb 1 1941
 5s '14 J-J 40,000.....1924
 Harbor & Pier Construction.
 4 1/2s '13 J-J \$25,000.....Feb 1 1953
 BOND, DEBT Mar 25 '16.....\$921,000
 Sinking fund.....69,953
 Assessed val. (real).....9,657,215
 Assessed val. (personal).....4,014,147
 Total valuation 1915.....13,688,362
 Total tax (per \$1,000) 15.....\$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 Berkley annexed Jan. 1906 and 9th and 10th wards in 1911. Bonds exempt from city taxes. Pop'n 1910, 67,452.
 General Purposes.
 5s A-O \$115,000.....Apr 1 1923
 5s M-N 100,000.....Nov 1 1924
 4s J-D 50,000.....June 1 1926
 4s M-S 20,500.....Sept 1 1926
 A-O 75,000.....Oct 1 1934
 4s J-J 90,000.....Jan 1 1934
 4s M-N 140,000.....Nov 1 1928
 4s J-J 302,000.....Jan 1 1937
 4s M-S 149,000.....Mar 1 1936
 4s J-J 180,000.....Jan 1 1939
 4s M-S 60,000.....Mar 1 1939
 4 1/2s '10 J-J 721,000.....July 1 1940
 4 1/2s '11 A-O 120,000.....Apr 1 1941
 4 1/2s '12 M-S 345,000.....Sept 1 1924

NORFOLK (Concluded.)

Refunding Bonds. 4 1/2% 15 J-D \$500,000. June 1 1945
Appropriation Bonds. 4 1/2% 15 M-N \$125,000 & May 1 1945
Water Bonds. 4 1/2% 15 M-N \$75,000. May 1 1945
Park Placards and Bids. 4 1/2% 15 J-J \$130,000 & Jan 1 1934
A-O 45,000 & Oct 1 1934
M-S 140,000 & Sept 1 1936
J-J 70,000 & Jan 1 1939
10 J-J 115,000 & July 1 1940
11 A-O 250,000. Apr 1 1941
12 M-S 20,000. Sept 1 1942
Park Place Impt. Bonds. 4 1/2% 15 M-N \$45,000. May 1 1945
Water Bonds. 4 1/2% 15 J-J \$50,000. July 1 1921
M-N \$250,000 & Nov 1 1928
A-O 165,000 & Oct 1 1934
M-S 50,000 & Mar 1 1938
Atlantic City Ward Bonds. 5% J-J \$34,000. July 1 1922
A-O 15,000 & Oct 1 1922
J-D 5,000. July 1 1924
J-J 6,000. June 1 1926
M-N \$152,000 & Nov 1 1928
J-D \$130,000 & Dec 1 1928
M-N 50,000 & Nov 1 1929
M-N 40,000 & May 1 1931
J-J 460,000 & July 1 1932
A-O 20,000. Oct 1 1934
Brambleton Ward Bonds. 5% M-S \$7,000. Sept 1 1919
M-N 4,000. Nov 1 1920
M-N 20,000 & May 1 1921
F-A 20,000 & Feb 1 1922
M-S 20,000. Sept 1 1922
F-A 20,000. Feb 1 1924
M-S 20,000 & Sept 1 1924
M-N 170,000 & Nov 1 1929
M-N 105,000 & May 1 1931
M-S 20,000. Sept 1 1930
Paving and General Purposes. 5% M-S \$37,500 & Sept 1 1917
J-D 35,000 & Dec 1 1917
J-D 70,000 & June 1 1919
M-N 79,000 & Nov 1 1920
M-S 145,500 & Mar 1 1922
M-N \$175,000 & Nov 1 1929
M-S 50,000 & Sept 1 1930
J-N 15,000. May 1 1931
J-J 84,000. July 1 1932
J-J 40,000. Jan 1 1944
A-O 30,000. Apr 1 1944
Market House Bldg. and Site. 5% M-S \$75,000 & Sept 1 1919
M-N 70,000 & Nov 1 1920
Renewal Bonds. 6% J-J \$1,000. July 1 1933
M-S 95,000 & Mar 1 1922
J-D \$189,000 & Jan 1 1928
J-D \$105,000 & Dec 1 1928
M-N \$77,000 & Nov 1 1928
M-N 151,000 & Nov 1 1929
M-S 200,000 & Sept 1 1930
11 A-O 320,000 & Apr 1 1941
J-D 110,000. June 1 1943
M-N 55,000. May 1 1946
J-D 14,000. June 1 1946
Park Bonds. 5% A-O \$1,000 & Oct 1 1922
J-J 21,000. July 1 1933
Street Bonds 4 1/2% 11 --- \$27,000. Feb 1 1941
Berkley Ward Bonds. 6% J-J \$25,000. July 1 1926
J-D 25,000. June 1 1927
J-J 25,000. July 1 1928
M-S 35,000. Mar 1 1930
F-A 40,000. Feb 1 1931
M-S 50,000. Mar 1 1932
M-S 25,000. Mar 1 1932
July 5,000. July 1 1932
J-J 52,000 & Jan 1 1939
J-J 25,000 & Jan 1 1939
10 J-J 12,000. July 1 1940
Ninth Ward Bonds. 4 1/2% 12 M-S \$256,000 & Sept 1 1942
Tenth Ward Bonds. 4 1/2% 12 M-S \$214,000 & Sept 1 1942
Jail Bonds. 4% M-N \$75,000. May 1 1931
Cemetery Bonds. 4% M-S \$63,000 & Sept 1 1936
Crematory Bonds. 4% M-S \$30,000 & Mar 1 1936
School Bonds. 4% F-A \$21,000 & Aug 1 1938
Refunding Water Bonds. 4% M-N \$400,000 & May 1 1931
M-N 90,000. May 1 1944
M-N 50,000. May 1 1945
Past-due bonds. \$2,850
TOT. BD. DT. Nov 10 16 89,591,520
Water debt (included) --- \$1,589,235
Sinking funds June 30 16 1,573,602
Assessed valuation, real. 68,450,970
Assessed val., personal. 20,447,550
Total assessed val., 1916. 88,898,520
(Assess. on real est. abt. 2-3 act. val.)
City tax rate (per M) 16.79.00 & less
Park PI tax (per M) 16.19.50 & less

*\$165,000 of the water debt and the \$3,550 past due bonds, are not counted as against the bond-issuing capacity of the city by authority of Acts of Assembly 1901-1902.

INT. on bonds marked (\$) at Mercantile Tr. & Dep. Co., Baltimore; (?) at Harris, Forbes & Co., N. Y.; on others at City Treas. office.

CITY PROPERTY. The fixed assets of the city reported on June 30 16 as follows: City \$8,074,898; water, \$2,790,278; and Park Place, \$1,023,097, making a total of \$11,888,273. General assessment made every five years.

DEBT LIMITATION.—The city's debt is limited by its charter to 18% of the assessed valuation of real estate and personal property.

NORFOLK COUNTY

Portsmouth is the county seat. Road Bonds. 4 1/2% 08 J-J \$200,000. July 1 1928
5% 10 s-a 75,000. --- 1930
4 1/2% 15 J-J 250,000. July 1 1935
GEN. BD. DT. Mar 24 '16. \$525,000
Sinking fund. --- 75,000

School bond, debt. --- \$250,000
Assessed valuation 1915. 20,000,000
State & Co. tax (per \$1,000) '15. 11.50
Value of county property. 1,250,000
Population in 1914. --- 52,744
INT. at Co. Treas. office or at Merchants' & Planters' Bk of Norfolk

PETERSBURG.

Petersburg is in Dinwiddie Co. Inc. 1784. Pop'n 1910, 24,127. Bonds are exempt from city tax. City Fund and Floating Debt. 5% '88 M-S \$55,000. Sept 1 1923
Funding Bonds. 5% '96 M-N \$58,000. May 1 1936
Street Improvement. 3 1/2% '96 J-J \$75,000. Jan 1 1941
Sewer, Water-Pipe & Sidewalk. 4% '05 M-N \$75,000. Aug 1 1945
Roadway Bonds. 4% '06 M-N \$75,000. Nov 1 1946
4 1/2% '14 M-S 80,000. Sept 1 1954
Water Improvement. 5% '94 F-A \$80,000. Feb 1 1944
Street and Water-Main Bonds. 4% '04 M-N \$150,000. Nov 1 1949
Refunding Bonds. 5% '89 F-A \$297,500. Aug 1 1929
5% '95 J-J 194,500. July 1 1935
4% '03 M-N \$190,000. May 1 1943
School Bonds. 4% '09 M-N \$80,000. May 1 1940
4 1/2% '16 J-D 200,000. June 1 1946
Colored Public School. 4 1/2% '14 M-S \$100,000. Sept 1 1954
Street and Impt. Bonds. 4 1/2% '12 A-O \$350,000. Oct 1 1952
BOND. DEBT Nov 1916. \$1,930,000
Sinking fund. --- 505,737
NET DEBT Nov 1916. 1,424,263
Assessed valuation, real. 11,694,873
Assessed val., personal. 11,244,991
Total assessed val. 1915. 22,939,864
Bonds carry tax-receivable coup.

INTEREST on refunding 5% 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 real estate.

PORTSMOUTH.

Portsmouth is the county seat of Norfolk County. Incorp. in 1853. Bonds are exempt from city tax. Atlanta & Danville RR. Bonds. 5% '90 J-J \$150,000. Jan 1 1920
Building Bonds. 5% '94 M-S \$35,000. Sept 1 1924
Ferry Bonds. 5% '97 J-J \$25,000. July 1 1927
Floating Debt, Street and Jail. 5% '92 J-D \$43,000. June 1 1922
Grading and Paving Bonds. 4% '03 M-N \$100,000. May 1 1933
Redemption Bonds. 5% '88 J-J \$82,800. July 1 1918
5% '92 J-D 14,500. June 1 1922
5% '94 M-N 65,000. May 1 1924
5% '96 J-D 22,000. June 1 1926
5% '98 J-D 29,000. June 1 1928
5% '99 J-D 25,000. June 1 1929
4% '00 J-J 139,900. Jan 1 1930
4% '00 J-J 13,500. June 1 1930
4% '01 J-D 11,500. June 1 1931
Street Bonds. 4 1/2% '10 F-A \$125,000. Aug 1 1940
4 1/2% '12 A-O 100,000. Oct 1 1942
Paving and Street Bonds. 4 1/2% '08 J-J \$30,000. July 1 1938
School Bonds. 4% '06 A-O \$12,000. Oct 1 1936
4 1/2% '08 J-J 30,000. July 1 1938
4 1/2% '10 F-A 50,000. Aug 1 1940
Sewer Bonds. 5% '94 M-S \$50,000. Sept 1 1924
5% '95 M-S 25,000. Sept 1 1924
5% '96 M-S 25,000. Sept 1 1924
5% '96 J-D 15,000. Dec 1 1926
4 1/2% '08 J-J 110,000. July 1 1938
Fifth Ward (School Bonds). 5% '97 F-A \$10,000. Aug 1 1927
5% '98 J-J 3,000. Jan 1 1928
Paving and Grading. 4% '01 M-S \$50,000. Mar 1 1931
4% '02 A-O 50,000. Apr 1 1931
Sixth Ward (Impt. Bonds). 4 1/2% '11 F-A \$37,500. Aug 1 1940
4 1/2% '12 A-O 87,500. Oct 1 1942
Seventh Ward Bonds. 4 1/2% '10 F-A \$37,500. Aug 1 1940
4 1/2% '12 A-O 87,500. Oct 1 1942
BOND. DEBT Oct 1916. \$1,700,000
Annexation school bonds, included above. 33,400
Assets, cash, notes & prop. 10,327,253
Assessed val. (personal). 2,500,000
Assessed val. (real). 9,500,000
Total valuation 1916. 12,000,000
City tax (per \$1,000) 1916. \$15.00
School tax (per \$1,000) 1916. 5.00
Population in 1910 (Census). 33,190
DEBT LIMITATION.—This city's debt is limited by law to 18% of the real estate valuation. All bonds are issued in coupon form with the privilege of registration.

PRINCESS ANNE COUNTY.

Princess Anne is the county seat. Kempsville Dist. Road Bonds. 5% '16 A-O \$130,000. Oct 1 '26-46
(10,000 1926, \$25,000 '31, '36 & '41 and \$50,000 1946)
BOND. DEBT Oct 1916. \$130,000
Assess. val. 15 (50% act.) \$4,633,874
Population of county 1910. 11,526
INT. at Nat. Bank of Commerce, Norfolk.

PULASKI.

This city is in Pulaski County. Incorp. Feb. 24 1886. Bonds are exempt from city taxes. Court-House Bonds. 6% J-J \$25,000. --- 1920
Water Bonds. 5% J-J \$40,000. --- 1940
Electric-Light and Water. 5% J-J \$45,000. --- 1930
School Bonds. 5% J-J \$10,000. --- 1930
Sewer Bonds. 5% '13 A-O \$46,286. Oct 1 '17-43

Street-Improvement Bonds. 5% '15 F-A \$80,000. --- 1945
BOND. DEBT Sept 29 '16. \$248,000
Sinking fund. --- 17,000
Assessed valuation 1915. 1,500,000
Real value (est.) 5,000,000
Total tax rate (per \$1,000) '15. \$14.00
Population in 1911. --- 8,807
INT. at Chase Nat. Bank, N. Y.

PULASKI COUNTY.

Pulaski is the county seat. School Bonds. 5 1/2% --- \$58,000. Jan 1 '21-'46
Road Bonds (part every 5 years). 5 1/2% '10 F-A \$70,000. Feb 1 '20-'40
5% '12 J-J 100,000. Jan 1 '23-'40
TOTAL DEBT Sept 1916. \$228,000
Sinking fund. --- 10,000
Assess. val. '16 (1-3 act.) 5,500,000
State & Co. tax (per \$1,000) '16. \$14.00
Population in 1910. --- 17,216
INT. at County Treasurer's office.

RAFDORD.

This city is in Montgomery Co. Inc. Feb. 1893. Pop'n 1910, 4,202. Bonds are exempt from city taxes. Bridge and Street Bonds. 6% J-J \$41,500. Jan 1 1923
4% J-J 1,000. July 1 1930
Refunding Bonds. 4% J-J \$15,000. --- 1940
School Bonds. 5% J-J \$56,000. --- 1940
Street and Impt. Bonds. 5% J-J \$25,000. --- 1940
BOND. DEBT Oct 1916. \$138,500
Sinking fund. --- 24,500
Assess. val. '16 (1/2 act.) 1,978,327
City tax (per \$1,000) 1916. \$15.00
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. 1 1910 (V. 90, p. 871) and the annexation of approximately 14 square miles of new territory was promulgated on Nov. 5 1914. Bonded Debt. 5% A-O \$1,000. --- Oct 1923
5% J-J 77,200. Jan '20 & '21
5% J-J 140,000. Jan 1922
5% J-J 625,350. July '21-'23
4% J-J 229,300. Jan '20 & '21
4% J-J 248,000. Jan '22 & '23
4% J-J 244,650. Jan '24 & '25
4% J-J 423,450. Jan '26 & '27
4% J-J 751,500. Jan '28 & '29
4% J-J 31,000. Jan 1 1930
4% J-J 199,400. July '20 & '21
4% J-J 96,525. July '22 & '23
4% J-J 708,050. July '24 & '25
4% J-J 344,000. July '26 & '27
4% J-J 150,000. --- July 1929
4% '04 J-J 589,000. --- Jan 1938
4% '05 J-J 324,600 & July 1938
4% '05 J-J 62,400. --- Jan 1939
4% '05 J-J 166,000. --- July 1939
4% '05 J-J 254,000 & Jan 1940
4% '06 J-J 612,500 & July 1940
4% '07 J-J 957,500. Jan 1941
4% '07 J-J 539,300 & July 1941
4% '08 J-J 350,000 & Jan 1942
4% '08 J-J 289,500. --- July 1942
4% '09 J-J 252,300. --- Jan 1943
4% '09 J-J 509,000 & July 1943
4% '11 J-J 1,400,000. --- Jan 1945
4% '14 J-J 500,000. --- July 1 20-'25
Street Bonds. 4 1/2% 15 --- \$150,000. July 1 '23-'25
Public Improvement Bonds. 4 1/2% 15 J-J \$531,000. --- Jan 1 1949
4 1/2% 16 J-J 2,000,000. --- Jan 1 1950
Manchester Bonds (Assumed). 5% M-S \$15,000. --- May 1 1941
Water Bonds. 6% J-D \$60,000. --- Dec 1 1918
4% J-J 20,000. --- July 1 1940
Refunding Bonds. 4 1/2% J-J \$120,000. --- July 1 1930
4% '05 M-N 60,000. --- May 1 1935
Manchester S. D. Bds. (Assumed). 5 1/2% J-J \$40,000. --- Various
Fairmont Bonds (Assumed). 6% M-S \$45,000. --- Sept 1 1934
Henrico Debt Bonds (Assumed). 4% J-J \$80,530. --- Jan 1 1936
Highland Park Bonds (Assumed). 5% & 6% \$180,000. --- Various
Highland Park S. D. (Assumed). 5% J-J \$30,000. --- Jan 1 1939
Brookland S. D. (Assumed). 5% J-J \$15,000. --- Subj to call
Barton Hts. Bonds (Assumed). 5% '03 F-A \$10,000. --- Feb 1 1933
6% '05 A-N 15,000. --- Apr 1 1935
6% '09 M-N 15,000. --- May 1 1938
6% '11 J-D 10,000. --- Dec 1 1941
6% '12 J-J 10,000. --- Jan 1 1942
6% '14 J-J 25,000. --- July 1 1944
Ginter Park Bonds (Assumed). 5% '14 J-J \$125,000. --- Dec 31 1948
No. Richmond Bonds (Assumed). 6% '14 J-D \$85,000. --- June 1 1944
TOTAL DEBT Oct 1 '16 \$17,048,005
Sinking fund. --- 3,799,740
Floating debt. --- 508,999
Assessed valuation, real 125,524,374
Assessed val., personal. 75,903,532
Total valuation 1915. 201,327,908
City tax rate (per M) '14. 16.50 & less
Population in 1916 (est.). 156,687
CITY PROPERTY.—The city owns its water works, gas plant, electric-lighting plant, city hall, almshouse, market houses, school buildings, engine houses, parks, sewer system, etc.; the aggregate value of which is \$23,227,941. TAX FREE.—All city bonds are exempt from taxation by the city. DEBT LIMITATION.—The city's debt is limited by its charter to 18% of assessed val. of taxable real estate.

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 1854. Railway (Free from city tax). 6% 8% J-J \$100,000. --- July 1918
Public Bldg. (Free from city tax). 4 1/2% 10 M-N \$100,000. --- Nov 1 1940
4 1/2% 11 M-N 230,000. --- May 1 1941
4 1/2% 14 M-N \$150,000. --- May 1 1941
Fire Dept. (Free from city tax). 4% '08 J-J \$25,000. --- Jan 1 1936
4% '10 M-N 40,000. --- May 1 1940
Refunding (Free from city tax). 4% '09 A-O \$15,000. --- Apr 1 1929
4% '03 J-J 53,000. --- July 1 1933
4% '05 J-J 24,000. --- July 1 1935
4 1/2% '10 M-N 414,000. --- July 1 1936
Street Bonds (Free from city tax). 4% '08 J-J \$275,000. --- Jan 1 1936
4 1/2% 10 M-N \$285,000. --- May 1 1940
Sewer Bonds (Free from city tax). 4% '08 J-J \$100,000. --- Jan 1 1936
4 1/2% '10 M-N 75,000. --- Nov 1 1940
School (Free from city tax). 4 1/2% '10 M-N \$100,000. --- May 1 1940
4 1/2% '16 A-O 125,000. --- Apr 1 1945
Park (Free from city tax). 5% '11 M-N \$120,000. Nov 1 1941
BOND. DEBT Sept 30 '16 \$131,000
Sinking fund. --- \$204,723
Total assess. val. '16. \$30,662,871
(This compares with \$29,116,666 for 1915 and \$37,361,235 for 1914.)
Real value (est.) 60,000,000
Total tax (per \$1,000) 1916. \$15.00
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. * Prior to the revision of the tax laws in 1915, the rolling stock of the Norfolk & Western Ry. was assessed exclusively in Roanoke, but now it is apportioned to the counties traversed by the railway, thus reducing the railway's assessment in 1915 in this city from \$17,548,406 to \$1,579,406.

ROCKINGHAM COUNTY.

The county seat is Harrisonburg. County Bds. (Int. at Treas. office). 4 1/2% 16 M-S \$25,000. --- 1929-50
BOND. DEBT Oct 10 '16. \$257,000
Assess. val. of county '15. 9,699,214
Assess. val. of district. 5,000,000
Tax rate (per \$1,000) 1915. --- \$11.50
Population in 1910. --- 34,874

RUSSELL COUNTY.

Lebanon is the county seat. Road and Bridge Bonds. 5% '07 --- \$10,000. --- 1944
5% '08 --- 100,000. --- 1944
5% '11 --- 101,000. --- 1944
5% '12 J-D \$70,000. Dec 1 '30-'39
5% '13 --- 100,000. Dec 1 '40-'44
Court House & Jail Bonds. 4 1/2% '05 --- \$11,000. --- 1944
BOND. DEBT Oct 1916. \$336,000
Total assess. val. 1916. 6,092,290
Population in 1910. --- 23,474
INT. at County Treas. office.

SALEM.

This town is in Roanoke County. Bonds exempt from town taxes. Population 1910, 3,849. Refunding Bonds. 4% A-O \$34,000. --- 1920
5% M-N \$19,000. --- 1931
Water and Improvement Bonds. 5% M-S \$35,000. --- 1934
5% Light, Water, Sewer and Impt. M-S \$50,000. --- 1937
TOTAL DEBT Mar 24 '16. \$138,000
Sinking fund. --- 23,047
Assessed valuation 1915. 3,499,503
Total tax (per \$1,000) 1915. \$16.00
INT. at U. S. Mtge. & Tr. Co., N. Y. * Nat. City Bank, N. Y.; others at Town Treasurer's office.

SCOTT COUNTY.

Gate City is the county seat. Magisterial District Bonds. 5 1/2% s-a \$107,100
Total dist. debt May 12 '15 \$167,100
Co. has no bonded debt.
County. 4,066,595
Assessed. Pulaskson Dist. 453,972
valuation Estlyville Dist. 1,055,347
Johnson Dist. 381,963

SMYTH COUNTY.

Marion is the county seat. Asylum bonds 6% --- \$4,000
Court-House Bonds. 4 1/2% --- \$25,000. July 1 '20 & '25
Road District Bonds. 6% '14 J-J \$185,000. --- Jan 1 1942
6% '12 J-J 50,000. --- (Subject to call beginning in 1927)
Road and Bridge Bonds. 5% '13 M-S \$90,000. --- 1930
BOND. DEBT Nov 1 '16. \$354,000
Assessed valuation 1914. 6,277,826
State & Co. tax (per \$1,000) '14. \$10.25
Population in 1910. --- 20,326
INT. at County Treasurer's office

SOUTH BOSTON.

This town is in Halifax County. Incorporated in 1884. 6% '00 --- \$9,000. --- 1930
4 1/2% '00 --- 20,000. --- 1930
5 1/2% '15 --- 76,000. --- 1950
Street Bonds. 5 1/2% 15 J-J 25,000. --- 1949
Water and Sewer Bonds. 5 1/2% 15 J-J \$100,000. --- 1949
BOND. DEBT May 1916. \$230,000
Assessed valuation 1915. 3,626,198
Real value (est.) 16,500,000

6% 8% J-J \$100,000. --- July 1918
Public Bldg. (Free from city tax). 4 1/2% 10 M-N \$100,000. --- Nov 1 1940
4 1/2% 11 M-N 230,000. --- May 1 1941
4 1/2% 14 M-N \$150,000. --- May 1 1941
Fire Dept. (Free from city tax). 4% '08 J-J \$25,000. --- Jan 1 1936
4% '10 M-N 40,000. --- May 1 1940
Refunding (Free from city tax). 4% '09 A-O \$15,000. --- Apr 1 1929
4% '03 J-J 53,000. --- July 1 1933
4% '05 J-J 24,000. --- July 1 1935
4 1/2% '10 M-N 414,000. --- July 1 1936
Street Bonds (Free from city tax). 4% '08 J-J \$275,000. --- Jan 1 1936
4 1/2% 10 M-N \$285,000. --- May 1 1940
Sewer Bonds (Free from city tax). 4% '08 J-J \$100,000. --- Jan 1 1936
4 1/2% '10 M-N 75,000. --- Nov 1 1940
School (Free from city tax). 4 1/2% '10 M-N \$100,000. --- May 1 1940
4 1/2% '16 A-O 125,000. --- Apr 1 1945
Park (Free from city tax). 5% '11 M-N \$120,000. Nov 1 1941
BOND. DEBT Sept 30 '16 \$131,000
Sinking fund. --- \$204,723
Total assess. val. '16. \$30,662,871
(This compares with \$29,116,666 for 1915 and \$37,361,235 for 1914.)
Real value (est.) 60,000,000
Total tax (per \$1,000) 1916. \$15.00
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. * Prior to the revision of the tax laws in 1915, the rolling stock of the Norfolk & Western Ry. was assessed exclusively in Roanoke, but now it is apportioned to the counties traversed by the railway, thus reducing the railway's assessment in 1915 in this city from \$17,548,406 to \$1,579,406.

ROANOKE COUNTY.

The county seat is Salem. Salem Mag. Dist. Road Bonds. 4 1/2% 16 M-S \$25,000. --- 1929-50
BOND. DEBT Oct 10 '16. \$257,000
Assess. val. of county '15. 9,699,214
Assess. val. of district. 5,000,000
Tax rate (per \$1,000) 1915. --- \$11.50
Population in 1910. --- 34,874

ROCKINGHAM COUNTY.

The county seat is Harrisonburg. County Bds. (Int. at Treas. office). 4 1/2% 16 M-S \$25,000. --- 1929-50
BOND. DEBT Oct 10 '16. \$257,000
Assess. val. of county '15. 9,699,214
Assess. val. of district. 5,000,000
Tax rate (per \$1,000) 1915. --- \$11.50
Population in 1910. --- 34,874

RUSSELL COUNTY.

Lebanon is the county seat. Road and Bridge Bonds. 5% '07 --- \$10,000. --- 1944
5% '08 --- 100,000. --- 1944
5% '11 --- 101,000. --- 1944
5% '12 J-D \$70,000. Dec 1 '30-'39
5% '13 --- 100,000. Dec 1 '40-'44
Court House & Jail Bonds. 4 1/2% '05 --- \$11,000. --- 1944
BOND. DEBT Oct 1916. \$336,000
Total assess. val. 1916. 6,092,290
Population in 1910. --- 23,474
INT. at County Treas. office.

SALEM.

This town is in Roanoke County. Bonds exempt from town taxes. Population 1910, 3,849. Refunding Bonds. 4% A-O \$34,000. --- 1920
5% M-N \$19,000. --- 1931
Water and Improvement Bonds. 5% M-S \$35,000. --- 1934
5% Light, Water, Sewer and Impt. M-S \$50,000.

SOUTH BOSTON (Concluded). Tax rate (per \$1,000) 1914...\$10.00

SPOTSYLVANIA COUNTY. Spotsylvania is the county seat. Road Dist. (Red. beg. in 1918)

STAFFORD COUNTY. Stafford is the county seat. Road & Bridge Imp. Bonds.

Refunding Bridge Bonds. 5s '16 J-J \$10,000...Jan 1 '17-'26

STAUNTON. This city is in Augusta County. Incorporated as a city in 1872.

Street Bonds. 3 1/2s '98 \$25,000...July 1 1923

Electric-Light Bonds. 4s '13 \$2,500...Nov 1 1943

School (Red. aft. 10 yrs. from iss.). 4s '07 J-J \$20,000...Jan 1 1937

Water (Red. aft. 10 yrs. from issue). 4s '09 \$10,000...Nov 1 1939

Redemption Bonds. 5s '95 \$37,500...Jan 1 1925

Fire Department Bonds. 4s '10 \$5,000...Jan 1 1913

BOND. DEBT Apr 1916. \$638,200. Sinking fund...161,342

a Time extended by City Council to 1918. Coupons are tax-receivable.

SUFFOLK. This city is in Nansemond County. Town established May 1743; formally incorp. in Jan. 1808

Street Improvement Bonds. 4 1/2s '08 J-J \$100,000...July 2 1936

School Bonds. 5s '11 M-N \$40,000...May 1 1921

Tazewell is the county seat. Pop. '10, 24,946. Road (Int. at Treasurer's Office)

Redemption Bonds. 5s '98 J-J \$507,000...1917-1946

Public-School Bonds. 4s J-J \$49,000...July 1920

WINCHESTER. This city is in Frederick County. Inc. April 2 1874. Pop. 1910, 5,864.

Redemption Bonds. 4s J-J \$48,500...Jan 1 1924

City-Hall Bonds. 4s A-O \$23,800...1925

Wise is the county seat. Road & Bridge (Red. beg. 1931).

BOND. DEBT Oct 7 '16. \$1,090,000. Assessed val. in 1915...\$12,735,504

Wise County. Road & Bridge (Red. beg. 1931).

State of West Virginia.

ITS DEBT, RESOURCES, &c.

Admitted as a State (Act Dec. 31 1862)...June 20 1863

LEGISLATURE meets biennially in odd years on the second Wednesday in January.

TOTAL DEBT.—This State has no debt. In the settlement of the Virginia debt, the U. S. Supreme Court on June 14 1915.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Table with columns: Years, Real Estate, Personal Property, Railroad Property, etc., Total. Data from 1915 to 1870.

TAX RATE.—Total State tax rate (per \$1,000) in 1915 was \$1.40.

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.

SECTION 4.—No debt shall be contracted by this State, except to meet casual deficits in the revenue.

SECTION 5.—The credit of the State shall not be granted to, or in aid of, any county, city, township, corporation or person.

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.

[Note.—The legislature of 1904 passed a tax measure limiting county levies after 1905 to 50 cents per \$100 of valuation.]

SECTION 8.—No county, city, school district, or municipal corporation, except in cases where such corporations have already authorized their bonds to be issued, shall hereafter be allowed to become indebted.

[Note.—The Legislature of 1905 passed an Act prohibiting indebtedness exceeding 2 1/2 per centum on the value of taxable property.

TAXATION OF MUNICIPAL BONDS.—Bonds of municipalities are assessed as personal property against the person holding them.

POPULATION OF STATE.—The population of the State has been as follows:

Table with columns: Year, Population. Data for 1910, 1890, 1870, 1850, 1830, 1810.

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.

Table listing various counties and towns with their populations and bond information. Includes Beaver Pond School Dist., Bluefield, Brooke County, Benwood Un. High Sch. D., Brown's Creek Sch. Dist.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several civil divisions in Virginia not included in the foregoing:

Table with columns: County, Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. 1910. Lists Alleghany, Ashland, Basic City, Bedford, Bigstone Gap, Blackstone, Botetourt, Buckingham, Chase City, Christiansburg, Clarke, Colonial Beach, Covington, Dickenson, Fairfax, Franklin, Front Royal, Graham, Henry, Massanutts, Nelson, Northampton, Norton, Page, Phoebus, Pulaski School District, Vinton, Warren, Warrenton, Washington, West Point, Williamsburg, Wytville.

(C) City. (T) Town. * 1912 figures. † 1913 figures. ‡ 1914 figures. § 1915 figures. ¶ 1916 figures. † This covers merely a recent issue of bonds; we are not advised as to what is total debt. z Total liabilities. d Net debt.

BROWN'S CREEK S. D. (Cont.) Sinking fund... 5,000 Assessed valuation 1916... 14,967,843

BUTLER SCHOOL DISTRICT. This district (P. O. Holliday's Cove) is in Hancock County. Site-Purchase, Bldg. & Equip. 5s '10 M-N\$50,000... May 1 1950

CABELL COUNTY. County seat is Huntington. Court-H'se & Bdge (Red. beg. '26) 4 1/2 s '08 ann \$77,000... 1936

CHARLESTON. This city is in Kanawha County Bonds are tax-exempt. Incorporated in 1862. Pop'n 1910, 23,966.

CHARLESTON IND. SCH. DIST. Refunding Bonds. 4 1/2 s '12 July \$100,000... July 1 1929

CLARKSBURG. This city is in Harrison County. Inc. Feb. 26 1897. Pop. 10,920. Water, Sewer & Paving Bonds. s '09 \$263,000

CLARKSBURG SCHOOL DIST. This district is in Harrison County. 5s '05 July \$40,000... July 1 1925

DODDGE COUNTY. West Union is the county seat. Grand Dist. Road Bonds. 5s '16 J-D\$175,000... June 1 17-41

ELKINS INDEP. SCHOOL DIST. This district is in Randolph Co. Building Bonds. (Due \$15,000 in '20, '23, '26, '29-'32

FAIRMONT. This city is in Marion County. Incorp. 1910. Bonds are exempt from city taxes. Boundaries of city were greatly enlarged in Jan. 1914.

FAIRMONT IND. SCH. DIST. 5s '05 June \$141,000... 1925 (Subject to call after June 1908.)

FAIRMONT UN. IND. SCH. DIST. 5s '12 Jan \$25,000... Dec 31 1945 (Subject to call Dec. 31 1921.)

FAYETTE COUNTY. County seat is Fayetteville. Fayetteville Dist. Road Bonds. 5s '16 J \$600,000... Jan 1 19-50

GRAFTON. This city is in Taylor County. Inc. Mar. 15 1856. Commission government adopted Mar. 18 1913.

GRAFTON INDEP. SCH. DIST. 4 1/2 s July \$25,000... June 1 1931 4 1/2 s July 19,500... July 1 1937

HANCOCK COUNTY. New Cumberland is the county seat. Road Bonds (Red. beg. 1932). 5s g 12 M-N\$125,000... May 1 1948

HARRISON COUNTY. County seat is Clarksburg. Clay District Road Bonds. 5s '16 F-\$100,000... (Subject to call after 1926.)

HUNTINGTON. This city is in Cabell Co. Inc. Jan. 1 1872. Population 1910, 31,161; 1916 (est.), 47,000.

HUNTINGTON IND. SCH. DIST. This district covers same territory and embraces same subjects of taxation as city. Bonds are taxable.

Paving Bonds. 6s '93 July \$50,000... July 1 1923 6s '96 Oct 70,000... Oct 1 1921

HUNTINGTON IND. SCH. DIST. (Cont.) 4 1/2 s J-J \$25,000... Jan 11 1934 (Subject to call after Jan. 11 1914.)

JEFFERSON COUNTY. County seat is Charleston. Bonds are exempt from all but State taxes.

JEFFERSON COUNTY (Cont.) Railroad-Aid Bonds. 5s '87 \$19,000... Apr 23 1921 (Subject to call beg. April 23 1907.)

KANAWHA COUNTY. Charleston is the county seat. Big Sandy Magis. Dist. Bonds. 5s '16 J-D\$170,000... July 1 17-46

LOGAN COUNTY. Logan is the county seat. Logan District Road Bonds. 5s '16 M-N\$200,000... May 20 '21-'36

MCDOWELL COUNTY. For details of outstanding bonds, see "State and City" Section, May 27 1916, page 182.

MARION COUNTY. Fairmont is the county seat. Fairmont Dist. 5s '13 M-S\$300,000... Sept 1943

MARTINSBURG. This city is in Berkeley County Inc. in 1780. Pop'n 1910, 10,898.

MERCER COUNTY. Princeton is the county seat. Roads (Red. beg. 10 yrs. fr. issue). 5s '14 A-\$500,000... Apr 15 1944

MINERAL COUNTY. Keyser is the county seat. Piedmont Mag. Dist. Bonds. \$10,000... Dec 1 '17-'21

MONONGALIA COUNTY. Morgantown is the county seat. Morgan Dist. road bonds... \$300,000

MORGANTOWN. This city is in Monongalia County. First incorporated as a town about 1788.

MORGANTOWN SCHOOL DIST. All bonds are taxable. 5s '09 July \$100,000... July 1 '19-'37

PARKERSBURG. For details of outstanding bonds, see "State and City" Section, May 27 1916, page 182.

PARKERSBURG IND. SCH. D. High School. 5s '15 J-D \$250,000... June 1 1949 (Redeemable beginning June 1 1925.)

PRESTON COUNTY. Kingwood is the county seat. Portland District Road Bonds. 5s '16 J-D\$250,000... Jan 1 17-50

RALEIGH COUNTY. County seat is Beckley. Town District Road Bonds. 5s '16 J-D\$300,000... June 1 '27-'46

RANDOLPH COUNTY. Elkins is the county seat. Leadsville Magis. Dist. Rd. Bds. 5s '16 J-D\$220,000... May 1 1950

RITCHIE COUNTY. County seat is Harrisville. Clay District Road Bonds. 5s '16 J-D\$240,000... June 1 '17-'41

ROANE COUNTY. County seat is Spencer. Spencer District Road Bonds. 5s '16 ann \$240,000... July 1 '17-'40

TRIADELPHIA SCH. DIST. This district is in Ohio County. a '06-'09 \$73,000... Building & Equipment Bonds.

WHEELING.

Wheeling is the county seat of Ohio Co. Inc. in 1836. Pop'n 10,41,641. 6s Nov \$25,400.00... 1924 4 3/4s July 10,000.00... July 1 1924 (Subject to call after 1906.) 5s '85 July \$33,932.18c July 1 1919 (Subject to call after 1906.) 4s '08 July \$78,000.00 July 1 '15-'42 Refunding Bonds 1902. 4s '17 \$120,000.00 July 1 '17-'38 *Street Bonds. 5s Apr \$52,500.00... Apr 1 1922 5s June 25,500.00... June 1 1922 BOND. DEBT Sept 1 '16. \$945,282 Water debt (included) 350,000 Floating debt 74,584 Sinking fund 129,047 Assess. val. '15 (abt. act.) 66,561,913 City tax rate (per \$1,000) '16. \$3.50 Bonds are exempt from city tax. * Int. Dollar Sav. & Tr. Co., Wheeling; others, Bk. of Ohio Valley, Wheeling.

WHEELING IND. SCH. DIST.

4 1/2s '07 M-N \$150,000.00c Nov 1 '17-'31 BOND. DEBT Sept 29 '16 \$160,000 Assess. val'n 1916-17... 67,208,170 School tax rate (per M.) '16-'17 \$4.40 Population in 1915 (est.)... 47,000 INTEREST payable at Importers & Traders' Nat. Bank, N. Y. City.

WILLIAMSON.

This city is in Mingo County. Street Bonds. 6s '11... \$36,500. Last bond 1946 Water & Sewer Bonds. 5s '11... \$51,000. Last bond 1945 Water, City-Hall, Street, Sewer and Garbage Bonds. 5s '14 J-J \$150,000... July 1 1948 (Red. part yearly on July 1 1926-1927 incl. and 1929-1937 incl.)

BOND. DEBT May 1916. \$237,500 Water debt (included) 35,000 Sinking fund 16,000 Assessed valuation 1915... 5,170,536 Tax rate (per \$1,000) 1915... \$0.25 Population... 1910, 3,561; 1912, 5,555 INT. at Chase Nat. Bank, N. Y.

WOOD COUNTY.

Parkersburg is the county seat. Bonds are tax-free. Pop'n 1,038,001. Parkersburg & Tyart Distrs. RR. 5s '14... \$180,000... 1917 Parkersburg District Bonds. Road (Red. begin. Sept. 1 1941.) 4 1/2s '11... \$180,000... Sept 1 1941 Bridge (Red. begin. Sept. 1 1935.) 4 1/2s '15... \$175,000... Sept 1 1944 Williams District Road Bonds. 5s '14... \$70,000... Apr 1 1944 (Subject to call after April 1 1934.) Clay District Road Bonds. 5s '14... \$40,000... July 1 1944 (Subject to call after July 1 1934.) 5s '16 J-J \$100,000... Tyart District Road Bonds. 5s '16... \$70,000... (Due serially ending July 1 1943.) TOT. BD. DT. May 1916 \$715,000 Road district bonds are included. Total assessed val. 1915... 48,500,000 State & Co. tax (per \$1,000) 15-\$33.40 INT. on bridge bonds at Harris, Forbes & Co., N. Y.; other bonds at County Commissioner's office.

WYOMING COUNTY.

Pineville is the county seat. Permanent Road Bonds. 5s '15 Dec. \$550,000.00c... Dec 1945 (Redeemable Dec. 1 1920, or on any interest date thereafter.) BOND. DEBT Feb 1916 \$550,000 Assessed valuation... 15,828,317 Real value (estimated)... 30,000,000 Population of county... 14,550

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. Rows include Adkin School District, Beekley (C), Berkeley County, Black Fork Sch. District, Bramwell (T), Mercer County, Braxton County, Buckhannon Indep. Sch. Dist., Calto School District, East River School District, Elkins (C), Randolph Co., Follansbee (T), Brooke Co., Hinton (C), Summers County, Kenova (C), Wayne County, Keyser Ind. Sch. Dist., Kingwood School District, Marshall Co. Road District, Martinsburg School District, Moundsville (C), Marshall Co., Moundsville Ind. School Dist., Pennsboro (C), Ritchie Co., Point Pleasant (C), Mason Co., Princeton (C), Mercer County, Ronceverte (C), Greenbrier Co., Salem (T), Harrison County, Spencer Indep. School Dist., Stealy Heights (T), Harrison Co., Summers County, Valley School District, Wellsburg (C), Brooke Co., Wellsburg Ind. S. D., Brooke Co., West Union (T), Doddridge Co., Williamson Ind. Sch. Dist.

(C) City. (T) Town. e 1909 figures. * 1912 figures. § 1913 figures. b 1914 figures. a 1915 figures. h 1916 figures. z This covers merely a recent issue of bonds; we are not informed as to what is total debt. c Net debt.

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, 157a 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. Section 157a, an amendment to the Constitution, permits counties to incur an indebtedness for roads not in excess of 5% of the value of taxable property therein, provided said indebtedness is approved by the voters. Provision is also made for the levying of a tax of 20 cents on each \$100 of assessed valuation for the payment of such debt. Section 158 provides that no debt of any kind may be created to an amount 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.

ACT AUTHORIZING SINKING FUND COMMISSION TO REFUND OUTSTANDING WARRANTS HELD TO BE UNCONSTITUTIONAL BY COURT OF APPEALS.

OPINION BY ATTORNEY-GENERAL CONCERNING BONDS ISSUED WITHOUT A VOTE.

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.—

Table showing population of the state from 1810 to 1910. 1810: 228,905; 1820: 280,000; 1830: 350,000; 1840: 450,000; 1850: 550,000; 1860: 650,000; 1870: 750,000; 1880: 850,000; 1890: 950,000; 1900: 1,155,684; 1910: 1,558,182.

The proportion of the colored population was 16.47% in 1880; 14.69% in 1890; 13.03% in 1900 and 11.4% in 1910. In number, blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; 272,081 in 1890; 244,706 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.

BALLARD COUNTY. Wickliffe is the county seat. Road Bonds (Tax-free). 4 1/2s '16 A-O \$300,000.00... Apr 1 '21-'45 (Due \$50,000 every 5 years from date of issue.) TOTAL DEBT Feb 23 '16 \$300,000 Assess. val. (2-3 actual)... 7,150,856 Population in 1910... 12,690 INT. pay. at Nat. City Bk., N. Y.

BELL COUNTY. Pineville is the county seat. -s- \$10,000.00 A-O and Bridge Bonds. 5s '15 A-O \$200,000.00... Apr 15 '20-'40 (\$40,000 pay. ev 5 yrs.) TOTAL DEBT Oct 1915... \$260,000 Assessed valuation 1914... 9,226,632 State & Co. tax (per \$1,000) 14... \$11.00 Population in 1910... INT. at U.S. Mfg. & Tr. Co., N. Y.

BOWLING GREEN. This city is in Warren County. Inc. 1812. Pop'n 1910, 11,675. Public-Impt. Renewal Bonds. 4s '10 J-J \$20,000.00... July 1 1940 *General Fund Renewal Bonds. 4s J-J \$21,500.00... 1929 *Public-School Renewal Bonds. 4s J-J \$19,000.00... 1929 Public-School Bonds. 4s '07 J-J \$20,000.00... Jan 1 1937 Electric-Light Renewal Bonds. 4s J-J \$10,000.00... 1935 Water-Works Renewal Bonds. 4s '09 J-J \$39,500.00... 1929 4s J-J 9,500.00... 1935 City-Hall Bonds. 4s '07 J-J \$24,000.00... Jan 1 1937 BOND. DEBT Nov 1916... \$183,500 Assess. val. 1916 (1/2 act.)... 5,670,000 Total tax rate (per \$1,000) '15... \$12.50 * Subject to call beginning 1919.

BOWLING GREEN. (Continued) INTEREST payable at Citizens' National Bank of Bowling Green. CAMPBELL COUNTY. County seat is Newport. 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.

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 1919) A. O. Stanley Sec. of State (term exp. 1st Mon. Jan. 1920) J. P. Lewis Treas. (term exp. 1st Mon. Jan. 1920) Sherman Goodspater 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.—Interest—Principal— Name and Purpose. P.C. 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, \$381,986; new school bonds, issued March 12 1892, \$306,641. The \$165,000 school bonds are also irredeemable; the interest is paid to the State University and the State normal school for colored persons. The balance in the sinking fund in Oct. 1914 aggregated \$13,838.71, but on June 30 1916 there was a deficit in this fund of \$12,318.48.

ASSESSED VALUATION.— Table with columns: Real Estate, Personal Property, Railroads. Rows for years 1916 to 1837. 1916: Real Estate \$697,681,771; Personal Property \$291,672,665; Railroads \$71,019,570. 1837: Real Estate \$51,457,053; Personal Property \$32,334,637; Railroads \$5,571,631.

TAX RATE.—In 1916 the State tax rate (per \$1,000) was \$5.50. MUNICIPAL BONDS EXEMPT FROM TAXATION.—On Nov. 2 1915 an amendment to the constitution was adopted concerning taxation and exempting therefrom bonds of the State and its subdivisions. See "Chronicle" of Dec. 25 1915, page 2158.

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:

Road Bonds. 4 1/2s '16 J-D \$100,000.00... 1921-1926 BONDED DEBT... (7) Population of county 1910... 59,369 CARTER COUNTY. Grayson is the county seat. Road Bonds. 5s A-O \$100,000.00... Apr 15 '22-'46 Funding Bonds. 5s A-O \$60,000.00... Apr '18-'33 BOND. DEBT Oct 2 '16... \$160,000 Assess. valuation 1915... 4,522,526 Population in 1910... 21,966 INT. at Nat. City Bank, N. Y.

CHRISTIAN COUNTY. County seat is Hopkinsville. All bonds are tax-free. Population in 1910, 38,845. Turnpike Bonds. 5s '07 J-J \$75,000.00... Jan 1 1931 5s '07 J-J \$100,000.00... July 1 1937 (Subject to call after July 1 1927.) 5s '10 J-J \$27,000.00... July 1 1940 Road and Bridge Bonds. 4 1/2s '16 A-O \$400,000.00... Apr 20 '21-'46 *Refunding (Red. beg. in 1909). 4s '04 M-N \$360,000.00... Nov 1 1934 BOND. DEBT Apr 1916... \$262,650 Ass'd val. 1915... 14,841,154 INT. on bonds marked (a) at City Bank; (b) First Nat. Bank, Hopkinsville; (c) Hanover Nat. Bank, N. Y.; (d) 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. Population 1910, 53,270. Court of Appeals holds that bonds issued by Covington several years ago to pay off indebtedness incurred by City of Latonia for streets are invalid. V. 100, p. 1611. Asphalt Bonds. 4s '91 F-A \$142,600.00... Aug 1 1931

COVINGTON (Continued).
Bridge Bonds.
 4s '86 J-J \$33,000...July 1 1926
 Cov. W. Cov. & Lud. Highway.
 4s '93 F-A \$7,000...Aug 1 1922
 Casparis J. Belmont Bonds.
 4s '93 M-S\$103,500...Mar 1 1923
Water-Works Redemption.
 4s '90 J-J \$190,700...Jan 1 1930
Sewer Bonds.
 5s '03 M-S \$30,000...Mar 4 1923
 (Subject to call March 4 1913.)
 5s '09 J-J \$32,500...July 1 1929
 (\$2,500 payable each year.)
Refunding Bonds.
 4s '94 J-J \$51,300...July 1 1934
Redemption Bonds.
 4s '92 F-A\$106,100...Aug 1 1922
Reservoir & Water-Works Bds.
 4s '87 J-J \$520,000...Jan 1 1927
 4s '88 J-J \$94,000...Jan 1 1928
 4s '90 J-J \$11,000...July 1 1930
Water-Works-Impt. Bonds.
 4 1/2s '15 J-J \$197,500...
 (Due on July 1 as follows: \$2,500 for first 5 yrs., \$3,000 for second 5 yrs., \$3,500 for third 5 yrs., \$4,500 for fourth 5 yrs., \$5,000 for fifth 5 yrs., \$6,500 for sixth 5 yrs., \$7,000 for seventh 5 yrs. and \$8,000 for eighth 5 yrs.)
Funding Bonds.
 4s '80 F-A \$73,200...Aug 1 1920
 (Redeemable in 1913.)
 4s g '12 F-A\$281,000...Aug 1 1952
 (Subject to call beg. July 31 1942.)
Park Bonds.
 4s g '11 A-O \$95,000...Apr 1 1951
School Bonds.
 4 1/2s '16 J-J \$165,000...Jan 2 '21-41
 GEN. DEBT Oct 1 '16...\$2,534,400
 Assessment debt (add'l)...292,347
 Floating debt (additional) 180,000
 Ass'd val. '16 (3/4 act.)...\$3,206,875
 Tax rate (per \$1,000) 1916...\$17.50
 *Including franchise assessment of \$2,971,500.
 INT. at Bk. of America, N. Y., or First Nat. Bank, Covington.

DAVIES COUNTY.
 Owensboro is the county seat. In-
 corp. in 1815. Pop'n 1910, 41,020.
Road and Bridge Bonds.
 4 1/2s '15-D \$500,000 Dec 31 '21-44
 (\$100,000 every 5 yrs.)
 \$100,000...Dec 31 1945
 (Above bonds also redeemable be-
 tween 5 & 30 yrs. from date of iss.)
 BOND. DEBT Sept 1916...\$600,000
 Sinking fund...3,800
 Assessed valuation 1916...24,000,000
 Real value (est.)...40,000,000
 State & Co. tax (per \$1,000)...\$12.50

DAYTON.
 Dayton is in Campbell County.
 Inc. Mar. 12 1807. Pop. 10, 6,972.
Refunding Bonds (Subject to call).
 4 1/2s '15 F-A\$14,000...Aug 1 1935
Sewer Bonds (Red. 2 bonds yearly).
 4s '08 A-O \$16,000...Oct 1 1928
Street Bonds.
 4s '13 J-J \$17,500...July 1 '17-23
 Renewal 4s...\$13,000
 BOND. DEBT May 1916...\$181,500
 Assessed valuation 1914...3,003,815
 Real value (est.)...3,604,578
 INT. at Bank of Dayton. Bonds
 are all exempt from city tax.

ESTILL COUNTY.
 Irvine is the county seat.
 See V. 100, p. 1042, for decision
 rendered in a suit involving some old
 railroad-aid bonds.

FAYETTE COUNTY.
 County seat is Lexington.
Refunding A. & M. Bonds.
 4 1/2s '14 J-J \$10,000...July 1 1917
K. N. R.R. Bonds.
 4 1/2s '14 J-J \$20,000...July 1 1917
Funding Bonds.
 4 1/2s '04 J-J \$57,000...Jan 1 '17-24
Court-House Bonds.
 4s J-J \$100,000...1919
Turnpike Impt. Bonds.
 \$50,000...May 1 1921
 4 1/2s '16 M-N \$125,000 May 1 '22-26
 75,000 May 1 '27-31
 4 1/2s '16 F-A \$134,000 May 1 32-36
 BOND. DEBT Mar 1916...\$525,000
 Warrant debt...45,982
 Floating debt...36,933
 Sinking fund...62,359
 Assess. val. 1916...43,000,000
 Sundry assess. (add'l)...1,161,221
 Real value (est.)...80,000,000
 Tax rate (per \$1,000) 1916...\$5.00
 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 1785. City owns \$32,
 000 6 1/2% Capital Gas & Electric Light
 Co. bonds. Pop'n, 10, 10,465.
***School Bonds (Tax-free).**
 6s '04 J-J \$10,000...July 1 1924
***Funding School (Tax-free).**
 5s '04 J-J \$25,000...July 1 1924
 6s '05 J-J \$0,000...July 1 1925
 6s '11 J-J \$0,000...July 1 1931
Renewal Bonds (Tax-free).
 4 1/2s '97 J-J \$120,000...July 1 1927
 4s '90 J-J \$0,000...June 15 1920
 4 1/2s '03 M-S \$9,000...Mar 1 1923
Funding Bonds (Tax-free).
 \$15,000...Sept 1 '17-22
 (\$5,000 in even years.)
 BOND. DEBT May 14 '15 \$290,000
 Assessed valuation 1914...5,187,700
 (Assess'g rate 3-5/8 to 70% act. value.)
 Total tax rate (per \$1,000) 14...\$17.00
 *These loans are held by sinking
 fund for benefit of school fund; prin-
 cipal not payable and interest is used
 for support of public schools.

FRANKFORT COUNTY.
 County seat is Frankfort.

Refunding Bonds.
 4 1/2s '98 J-J \$62,000...July 1 1918
 5s '04 A-O \$23,000 Apr 15 '20 & '24
 5s '04 J-J \$0,000...Jan 1 1918
 5s '05 M-N 19,000...Nov 1 1925
Midland Railroad Bonds.
 4s '99 J-J \$70,000...July 1 1919
 BOND. DEBT Mar 1916...\$223,000
 Ass'd val. '15 (real & pers.) 9,636,857
 Population in 1910...21,135
 INT. at Bank of Am., N. Y. City.

GREEN COUNTY.
 County seat is Greensburg. Com-
 promise with bondholders rejected.
 See "Chronicle" of Feb. 12 1916,
 page 628.

GREENUP COUNTY.
 Greenup is the county seat.
Road and Bridge Bonds.
 5s '15 M-N \$50,000...May 1 1935
 (Subject to call begin. May 1 1920.)
 5s '16 A-O \$50,000...Apr 1 '21-30
 BOND. DEBT Feb 1916...\$100,000
 Sinking funds...8,000
 Assessed valuation...5,318,876
 Population in 1910...18,475

HARLAN COUNTY.
 New Castle is the county seat.
Road Bonds (Tax-free).
 5s '16 M-S \$250,000 Mar 1 '21-46
 TOTAL DEBT Mar 1916...\$250,000
 Assessed valuation 1915...5,113,773
 Real value (estimated)...25,000,000
 Population of county 1910...10,566
 INT. at Chase Nat. Bk., N. Y.

HENDERSON.
 This city is the county seat of Hen-
 derson County. Present charter re-
 ceived in 1893. Bonds tax-exempt.
Refunding (Red. begin. in 1912).
 4s '97...\$369,000...1917
 BOND. DEBT Oct 1913...\$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 \$187,000...Dec 1 1943
Turnpike Bonds.
 4 1/2s '16...\$150,000...1921-1926
 BOND. DEBT Nov 15 '16 \$317,000
 Sinking fund...15,000
 Assessed valuation 1915...33,321,300
 Population in 1910...70,355
 INT. at German Nat. Bank, Cov.

KNOX COUNTY.
 Barboursville is the county seat.
Road Bonds (Tax-free).
 4 1/2s '15...\$200,000...
 (Due part every 5 yrs. for 30 years.)
 BOND. DEBT Mar 1916...\$200,000
 Assessed valuation 1916...4,137,246
 Population in 1910...19,872

LAUREL COUNTY.
 London is the county seat.
Road Bonds.
 5s s-an \$100,000...
 (Due \$20,000 in 5, 10, 15, 20 & 25
 years from date.)
 TOTAL DEBT... (?)
 Population in 1910...19,872

LEXINGTON.
 This city is in Fayette Co. Inc.
 in 1804. Commission government
 adopted Nov. 7 1911. V. 93, p. 1337.
 * Auditorium (Free from city taxes).
 4s '05 F-A \$16,000...Feb 1 1945
 * Funding (Free from city taxes).
 5s '88 F-A \$50,000...Aug 1 1918
 6s '15...15,000...Feb 15 1945
 * Refunding (Free from city taxes).
 4 1/2s '92 F-A \$105,000...Aug 1 1932
 4 1/2s '93 J-D \$1,000...June 1 1933
 4 1/2s '94 F-A \$5,000...Aug 1 1924
 4s '95 J-J \$20,000...Jan 10 1935
 Sewer (Free from city taxes).
 4s '05 F-A \$45,000...Feb 1 1945
 4s '06 F-A \$25,000...Aug 1 1946
 4s '08 J-J \$25,000...Jan 2 1948
 4 1/2s '08 J-D \$23,000...Dec 1 1948
 4s '13 J-J \$17,000...Jan 1 1953
 Main San. & Storm-Water Sew.
 4 1/2s '16 F-A \$350,000...Aug 1 1932
 * Viaduct (Free from city taxes).
 4s '05 J-D \$22,000...Dec 1 1945
 Brick Street (Free from city taxes).
 6s '91 Var \$5,266,526 Various. '21
 4 1/2s '94 M-N 75,570...Nov 1 1934
 Park Bonds (Free from city taxes).
 4s '03 A-O \$30,500...Apr 1 1923
 4s '13 J-J \$25,000...Jan 1 1953
 Railroad Aid (Free from city taxes).
 4 1/2s '16 J-D \$100,000...June 1 1918
 4 1/2s '20 M-S \$150,000...Sept 1 1920
 4 1/2s '22 F-A \$15,000...Aug 1 1932

School Bonds.
 5s '15 J-D \$100,000 Dec 15 '20-40
 BOND. DEBT Oct 1 '16 \$1,492,337
 Floating debt...175,000
 Sinking funds & cash...292,343
 Assessed valuation 1915...28,310,269
 City tax (per \$1,000) 1916...\$17.50
 Population in 1910 (Census)...35,099
 INT. on bonds marked (a) at Han-
 over Nat. Bank, N. Y.; (z) in Lexing-
 ton at Phoenix & 3d Nat. Bank.

LEXINGTON SCHOOL DIST.
 4s g '03 M-N \$62,000...May 1 1933
 4s g '05 J-D 74,600...June 1 1933
 5s '15 J-D 100,000 Dec 15 '20-40
 BOND. DEBT Sept 30 '16 \$236,000
 Total assessed val. 1915...28,000,000
 School tax rate (per \$1,000) '16 \$4.40
 INT. at Third Nat. Bank, Lexing-
 ton, and Nat. Bk. of Commerce, N.
 Y. City.

LOGAN COUNTY.
 County seat is Russellville.
Refunding Bonds.
 4s J-J \$91,200...\$6,200 yrlly
 BOND. DEBT Nov 2 '16...\$91,200
 Asses. val. '16 (real & pers.) 7,643,808
 State & Co. tax (per \$1,000) '16 \$13.75
 Population in 1910...24,977

INT. payable in Louisville, Ky., at
 Citizens' National Bank.

LOUISVILLE.
 Louisville is county seat of Jeffer-
 son Co. Inc. Feb. 13 1828. Bonds
 are exempt from all taxation except
 State tax.
 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
 * Refunding Bonds (gold).
 4s '97 J-J \$337,000...July 1 1937
 3 1/2s '00 M-N \$88,000...May 1 1940
 3 1/2s '01 A-O 85,000...Apr 1 1941
 3 1/2s '01 J-D 275,000...June 1 1941
 3 1/2s '01 J-J 114,000...July 1 1941
 3 1/2s '03 J-J 789,000...Jan 1 1943
 3 1/2s '03 A-O 189,400...Apr 1 1943
 3 1/2s '03 J-D 321,000...July 1 1943
 4s '10 M-S 20,000...Sept 15 1920
 4 1/2s '11 F-A 289,000...Aug 1 1921
 * School-Improvement Bonds.
 4 1/2s '14 A-O \$967,300...Apr 1 1954
 BOND. DEBT...
 4s '90 J-J \$575,000...July 1 1930
 * Sewer Bonds.
 4s g '07 F-A \$3,701,000...Feb 1 1947
 * Sewer and Park Bonds.
 3s '01 J-J \$210,000...Jan 1 1941
Municipal Improvements.
 4s '33 J-J \$1,226,000...July 1 1923
 4s '38 Q-M \$373,500...Dec 1 1928
City Co. Mortgage Bonds.
 4s g '10 F-A \$1,000,000...Aug 1 1950
Hospital Bonds.
 4 1/2s '11 M-S \$991,000...Mar 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., Louis-
 ville; on all others at First Nat. Bank,
 N. Y. The past due bonds are pay-
 able at First Nat. Bank, N. Y.

BONDED DEBT.—The bonded
 debt on Jan. 1 1916 was \$12,395,
 500, of which \$3,178,800 is payable
 by the general fund and \$9,216,700
 by special taxation. On Jan. 1 1916
 sinking fund contained \$1,222,667.30
 cash. Sinking fund also owns en-
 tire stock of Louisville Water Co.
 (12,751 shares), amounting to \$1,
 275,100. Gross earnings of water
 company in 1915 were \$686,277; oper.
 exp., &c., \$288,037; net earnings,
 \$400,379. Assets of water company
 Dec. 31 1915, \$9,976,738. The
 bonded debt of the water company
 on same date was \$1,500,000
 and the floating debt \$86,720. These
 bonds are not an obligation of the
 city. See V. 84, p. 404.

**ASSESSED VALUATION, TAX
 RATE, &c.**—The city's assessed val-
 uation (about 80% actual value) and
 tax rate have been as follows:
 1915...1914...
 \$...\$
 Real estate 144,442,748 142,924,621
 Personal 67,735,474 67,628,636
 Total...212,178,222 210,553,257
 Tax (per M)...18.50 17.60
POPULATION.—In 1910 (Cen-
 sus), 223,928, and in 1900, 204,731.

MC CRACKEN COUNTY.
 County seat is Paducah.
Refunding Bonds (Red. Sept. 1 1923).
 5s M-S \$200,000...Sept 1 1933
 4s M-S 100,000...Sept 1 1933
 BOND. DEBT Sept 1916...\$300,000
 Ass'd val. '15 (real & pers.) 14,014,395
 State & Co. tax (per \$1,000) '16 \$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 Flemmond.
Ref. R.R. Bonds (Red. beg. in '19).
 4s '09 J-J \$75,000...Jan 1939
Turnpike Bds. (Partly in Dec.).
 4 1/2s J-D \$20,000...
 BOND. DEBT Sept 1916...\$95,000
 Asses. val. '16 (real & pers.) 13,778,110
 State & Co. tax (per \$1,000) '15 \$12.50
 Population in 1910...26,951
 INT. at Chemical Nat. Bank, N. Y.

MIDDLEBOROUGH.
 Middleborough is in Bell Co. Inc.
 May 1 1890. The improved 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
 settlement of all past-due coupons—
 payment to be made \$2,000 yrlly,
 incl. the year 1920. V. 83, p. 1132;
 V. 84, p. 404. Up to Jan. 1 1916
 \$18,000 had been paid. All bonds
 tax-exempt.
 * Improvement (See note above).
 4s '90 Dec \$160,000...Oct 1 1920
Refunding Bonds.
 6s '08 M-S \$28,800...Sept 1 1928
School Bonds.
 6s '05 J-J \$812,000...May 1 1926
 6s '11 J-J \$8,000...July 1 1931
 BOND. DEBT Oct 4 1916 \$208,800
 Sinking fund (school)...12,824
 Assessed val. '16 (2-5 act.) 1,822,893
 Tax rate (per 1,000) 1916...\$19.00
 Population in 1910...7,305
 INT. at Harris Tr Sav. B., Chi.

MUHENBURG COUNTY.
 County seat is Greenville.
 For litigation regarding railroad
 bonds, subsequently refunded, see
 "State & City Sup." for May 25 1912.
Refunding Bonds.
 4s J-J \$5,000...1920
 BOND. DEBT Mar 1916...\$85,000
 Asses. val. '15 (3/4 act.)...6,126,637
 State & Co. tax (per \$1,000) '15 \$16.00
 Population in 1910...25,598
 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.
 3 1/2s '01 J-J \$506,000...Jan 1 1931
 4s '04 J-J \$5,000...July 1 1924
 4s '06 J-J \$5,000...July 1 1926
 4s '11 M-S 27,000...July 1 1931
 4s '14 M-N 50,000...May 1 1934
 Newport St. Bonds (Gen. Debt).
 \$30,000...Various 1918
 5s various...\$8,100...Various 1919
 6,000...Dec 23 1922
 1,500...Aug 1 1923
 4s '12 J-J 100,000...July 1 1942
Water-Works Bonds.
 4s '09 J-J \$85,000...Jan 1 1939
 Past-due bonds...\$3,500
 GEN. BOND. DEBT 20 '16 \$993,100
 Assessment debt (add'l)...95,500
 Sinking funds...50,305
 Assessed val. '16 (2-3 act.) 16,608,779
 City tax rate (per \$1,000) '16 \$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.

NICHOLAS COUNTY.
 Carlisle is the county seat.
Road Bonds.
 5s '15 M-N \$125,000 May 15 '20-40
 (Part. due every 5 years)
 BOND. DEBT Oct 1916...\$137,000
 Sinking funds...6,110
 Assessed valuation 1916...5,239,339
 Tax rate (per \$1,000) 1916...\$14.50
 Population in 1910...10,600

OWEN COUNTY.
 County seat is Owenton.
County Bonds (Red. any time).
 5s F-A \$100,000...1917
 5s F-A 40,000...1935
Refunding Bonds.
 4.70s '16...25,000...1942
 BOND. DEBT Sept 30 '16 \$165,000
 Ass'd val. 1916...3,150,916
 State & Co. tax (per \$1,000) '16 \$15.00
 Population in 1910...14,248
 INT. at Nat. Bk. of Comm., N. Y.

OWENSBORO
 County seat of Daviess Co. Inc.
 1866. Pop'n 1910, 16,011.
Railroad Bonds (Subject to call).
 4s M-N \$41,000...Nov 1 1910
Street Bonds (Red. Jan. 1 1915).
 4s J-J \$138,500...Jan 1 1930
Water Bonds (Red. beg. in 1911).
 4s '01 J-J \$140,000...Jan 1 1931
 4s '07 J-J \$3,500...Jan 1 1937
 BOND. DEBT Nov 1916...\$363,000
 Sinking fund...93,478
 Assessed val. '16 (4-5 act.) 9,538,923
 City tax rate (per \$1,000) '16 \$18.50
 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. R.R. bonds de-
 clared valid by U. S. Court in Sept.
 1902. Commission govt. adopted
 Nov. 4 1913. Pop'n 1910, 22,760.
Chicago St. L. & P. R.R.
 4 1/2s '88 J-D \$81,000...Dec 1 1918
 (Subject to call after 1893.)
 * Refunded N. O. & O. R.R.
 4 1/2s '00 J-J \$85,000...July 1 1926
 4 1/2s '83 F-A \$5,000...Aug 1 1928
Refunding Bonds.
 4 1/2s '04 M-N \$90,000...May 2 1924
 P. T. & A. R. R.
 4s '91 A-O \$80,000...Oct 1 1920
Street Bonds.
 4s '04 F-A \$130,000...Aug 1 1934
Hospital Bonds.
 4s '04 F-A \$23,000...Aug 1 1934
Market House Bonds.
 4s '04 F-A \$23,000...Aug 1 1934
 BOND. DEBT Mar 27 '16 \$466,000
 Sinking fund...42,777
 Assess. val. '16 (3-5 act.)...13,366,000
 Tax rate (per \$1,000) '16...\$18.50
 INT. on refunded N. O. & O. R. R.
 bonds payable in N. Y. City; on \$85,
 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
 Cincinnati; other bonds in Paducah.

PULASKI COUNTY.
 Somerset is the county seat.
Refunding Bonds.
 \$25,000...
 4 1/2s '16 A-O \$250,000...Apr 1 '21-46
 (Due \$25,000 in 5 yrs., \$10,000 yrlly,
 thereafter until end of 25th year and
 \$15,000 yrlly thereafter.)
 * BOND. DEBT Oct 1916...\$278,000
 Floating debt...10,000
 Assessed val. 1916 (about) 8,500,000
 Population in 1910...35,986

ROCKCASTLE COUNTY.
 Mount Vernon is the county seat.
Road and Bridge Bonds.
 5s '10 J-J \$100,000...
 BOND. DEBT March 1916 \$100,000
 Assessed valuation...3,041,000
 Real value (est.)...6,000,000
 Population in 1910...14,473
 INT. at Nat. Bk. of Comm., N. Y.

SCOTT COUNTY.
 Georgetown is the county seat.
Road Bonds.
 5s '06 M-S \$100,000...Mar 1 '21-36
 BOND. DEBT Sept 1916...\$75,000
 Bonds sold Feb 19 1910...100,000
 Assessed valuation 1915...11,967,753
 Population in 1910...16,958
 INT. at Nat. City Bank, N. Y. C.

TAYLOR COUNTY.

Campbellsville is the county seat. Debt long in litigation to be paid. V. 102, p. 2095.

WARREN COUNTY.

Bowling Green is the county seat. Turnpike & Refunding Bonds. A-O \$109,500. Jan 2 1929 (\$55,000 to call, \$55,000 in 1914, \$55,000 in 1924) BOND, DEBT Mar 1916, \$100,000 Assessed val. '15 (4-5 act.) 15,102,380 Population in 1910... 30,579

INT. at Citizens Nat. Bank and Amer. Nat. Bank, both of Bowling Green.

WHITLEY COUNTY.

Williamsburg is the county seat. Road and Bridge Bonds. 5s '15 J-J \$150,000 July 15 '20-'40 BOND, DEBT July 1916, \$150,000 Assess. val. 1914... 6,506,779 Real value (est.)... 12,000,000 Population in 1910... 31,982 INT. at County Treasurer's office or at Nat. City Bank, N. Y.

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:

Table with columns: Location, Bonded debt, Floating debt, Assessed valuation, Tax per \$1,000, Population 1910. Lists various counties like Allen, Anchorage, Ashland, Bardonia, Bourbon, Bracken, Calloway, Carroll, Clark, Clinton, Corbin, Cynthiana, Danville, Fulton, Gallatin, Garrard, Georgetown, Grant, Harrison, Hickman, Hickman, Jackson, Jessamine, Ludlow, Madisonville, Mayfield, Maysville, Mercer, Montgomery, Mt. Sterling, Nicholasville, Oldham, Paris, Pendleton, Perry, Russell, Shelby, Shelbyville, Trigg, Trimble, Versailles, Winchester, Woodford.

(C) City. (T) Town. * 1912 figures. † 1913 figures. ‡ 1914 figures. § 1915 figures. ¶ 1916 figures. A these figures represent assessed valuation of real and personal property. z Covers merely a recent issue of bonds; we are not advised as to what is total debt.

State of Tennessee.

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act May 26 1790) May 26 1790 Admitted as a State (Act June 1 1796) June 1 1796 Total area of State (square miles) 42,050 State Capital Nashville Governor (term expires Jan. 15 1917) 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 in October 1915 was as follows:

Table with columns: Name and purpose, Interest, P.C. Payable, When Due, Principal, Outstanding. Rows include Old certificates of indebtedness held by State institutions, Refunding bonds.

INTEREST at Nat. Park Bank, N. Y. City, or State Treasurer's office.

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State:

Table with columns: Personal Property, Real Estate, Railroads, Telegraphs, Telephone Lines, Total. Rows include 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 2682, 2683, 2684, 2685, 2686, 2687, 2688, 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2699, 2700, 2701, 2702, 2703, 2704, 2705, 2706, 2707, 2708, 2709, 2710, 2711, 2712, 2713, 2714, 2715, 2716, 2717, 2718, 2719, 2720, 2721, 2722, 2723, 2724, 2725, 2726, 2727, 2728, 2729, 2730, 2731, 2732, 2733, 2734, 2735, 2736, 2737, 2738, 2739, 2740, 2741, 2742, 2743, 2744, 2745, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2792, 2793, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2838, 2839, 2840, 2841, 2842, 2843, 2844, 2845, 2846, 2847, 2848, 2849, 2850, 2851, 2852, 2853, 2854, 2855, 2856, 2857, 2858, 2859, 2860, 2861, 2862, 2863, 2864, 2865, 2866, 2867, 2868, 2869, 2870, 2871, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2885, 2886, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2897, 2898, 2899, 2900, 2901, 2902, 2903, 2904, 2905, 2906, 2907, 2908, 2909, 2910, 2911, 2912, 2913, 2914, 2915, 2916, 2917, 2918, 2919, 2920, 2921, 2922, 2923, 2924, 2925, 2926, 2927, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 2935, 2936, 2937, 2938, 2939, 2940, 2941, 2942, 2943, 2944, 2945, 2946, 2947, 2948, 2949, 2950, 2951, 2952, 2953, 2954, 2955, 2956, 2957, 2958, 2959, 2960, 2961, 2962, 2963, 2964, 2965, 2966, 2967, 2968, 2969, 2970, 2971, 2972, 2973, 2974, 2975, 2976, 2977, 2978, 2979, 2980, 2981, 2982, 2983, 2984, 2985, 2986, 2987, 2988, 2989, 2990, 2991, 2992, 2993, 2994, 2995, 2996, 2997, 2998, 2999, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3048, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3066, 3067, 3068, 3069, 3070, 3071, 3072, 3073, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3087, 3088, 3089, 3090, 3091, 3092, 3093, 3094, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3109, 3110, 3111, 3112, 3113, 3114, 3115, 3116, 3117, 3118, 3119, 3120, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 3128, 3129, 3130, 3131, 3132, 3133, 3134, 3135, 3136, 3137, 3138, 3139, 3140, 3141, 3142, 3143, 3144, 3145, 3146, 3147, 3148, 3149, 3150, 3151, 3152, 3153, 3154, 3155, 3156, 3157, 3158, 3159, 3160, 3161, 3162, 3163, 3164, 3165, 3166, 3167, 3168, 3169, 3170, 3171, 3172, 3173, 3174, 3175, 3176, 3177, 3178, 3179, 3180, 3181, 3182, 3183, 3184, 3185, 3186, 3187, 3188, 3189, 3190, 3191, 3192, 3193, 3194, 3195, 3196, 3197, 3198, 3199, 3200, 3201, 3202, 3203, 3204, 3205, 3206, 3207, 3208, 3209, 3210, 3211, 3212, 3213, 3214, 3215, 3216, 3217, 3218, 3219, 3220, 3221, 3222, 3223, 3224, 3225, 3226, 3227, 3228, 3229, 3230, 3231, 3232, 3233, 3234, 3235, 3236, 3237, 3238, 3239, 3240, 3241, 3242, 3243, 3244, 3245, 3246, 3247, 3248, 3249, 3250, 3251, 3252, 3253, 3254, 3255, 3256, 3257, 3258, 3259, 3260, 3261, 3262, 3263, 3264, 3265, 3266, 3267, 3268, 3269, 3270, 3271, 3272, 3273, 3274, 3275, 3276, 3277, 3278, 3279, 3280, 3281, 3282, 3283, 3284, 3285, 3286, 3287, 3288, 3289, 3290, 3291, 3292, 3293, 3294, 3295, 3296, 3297, 3298, 3299, 3300, 3301, 3302, 3303, 3304, 3305, 3306, 3307, 3308, 3309, 3310, 3311, 3312, 3313, 3314, 3315, 3316, 3317, 3318, 3319, 3320, 3321, 3322, 3323, 3324, 3325, 3326, 3327, 3328, 3329, 3330, 3331, 3332, 3333, 3334, 3335, 3336, 3337, 3338, 3339, 3340, 3341, 3342, 3343, 3344, 3345, 3346, 3347, 3348, 3349, 3350, 3351, 3352, 3353, 3354, 3355, 3356, 3357, 3358, 3359, 3360, 3361, 3362, 3363, 3364, 3365, 3366, 3367, 3368, 3369, 3370, 3371, 3372, 3373, 3374, 3375, 3376, 3377, 3378, 3379, 3380, 3381, 3382, 3383, 3384, 3385, 3386, 3387, 3388, 3389, 3390, 3391, 3392, 3393, 3394, 3395, 3396, 3397, 3398, 3399, 3400, 3401, 3402, 3403, 3404, 3405, 3406, 3407, 3408, 3409, 3410, 3411, 3412, 3413, 3414, 3415, 3416, 3417, 3418, 3419, 3420, 3421, 3422, 3423, 3424, 3425, 3426, 3427, 3428, 3429, 3430, 3431, 3432, 3433, 3434, 3435, 3436, 3437, 3438, 3439, 3440, 3441, 3442, 3443, 3444, 3445, 3446, 3447, 3448, 3449, 3450, 3451, 3452, 3453, 3454, 3455, 3456, 3457, 3458, 3459, 3460, 3461, 3462, 3463, 3464, 3465, 3466, 3467, 3468, 3469, 3470, 3471, 3472, 3473, 3474, 3475, 3476, 3477, 3478, 3479, 3480, 3481, 3482, 3483, 3484, 3485, 3486, 3487, 3488, 3489, 3490, 3491, 3492, 3493, 3494, 3495, 3496, 3497, 3498, 3499, 3500, 3501, 3502, 3503, 3504, 3505, 3506, 3507, 3508, 3509, 3510, 3511, 3512, 3513, 3514, 3515, 3516, 3517, 3518, 3519, 3520, 3521, 3522, 3523, 3524, 3525, 3526, 3527, 3528, 3529, 3530, 3531, 3532, 3533, 3534, 3535, 3536, 3537, 3538, 3539, 3540, 3541, 3542, 3543, 3544, 3545, 3546, 3547, 3548, 3549, 3550, 3551, 3552, 3553, 3554, 3555, 3556, 3557, 3558, 3559, 3560, 3561, 3562, 3563, 3564, 3565, 3566, 3567, 3568, 3569, 3570, 3571, 3572, 3573, 3574, 3575, 3576, 3577, 3578, 3579, 3580, 3581, 3582, 3583, 3584, 3585, 3586, 3587, 3588, 3589, 3590, 3591, 3592, 3593, 3594, 3595, 3596, 3597, 3598, 3599, 3600, 3601, 3602, 3603, 3604, 3605, 3606, 3607, 3608, 3609, 3610, 3611, 3612, 3613, 3614, 3615, 3616, 3617, 3618, 3619, 3620, 3621, 3622, 3623, 3624, 3625, 3626, 3627, 3628, 3629, 3630, 3631, 3632, 3633, 3634, 3635, 3636, 3637, 3638, 3639, 3640, 3641, 3642, 3643, 3644, 3645, 3646, 3647, 3648, 3649, 3650, 3651, 3652, 3653, 3654, 3655, 3656, 3657, 3658, 3659, 3660, 3661, 3662, 3663, 3664, 3665, 3666, 3667, 3668, 3669, 3670, 3671, 3672, 3673, 3674, 3675, 3676, 3677, 3678, 3679, 3680, 3681, 36

CLAIBORNE COUNTY.

Tazewell is the county seat.
Assess. val. 1914.....2,688,170
Population in 1910.....49,955

CLARKSVILLE.

County seat of Montgomery Co.
Water (Red. aft. 10 yrs. from issue)
5s '15 J-D 372,000.....June 1 1945

CLEVELAND.

This city is in Bradley County.
Sewer-System Bonds.
5s '15 \$75,000.....
City Hall and Fire Department.

COCKE COUNTY.

Newport is the county seat.
Road and Bridge Bonds.
5s '15 J-J \$100,000.....Jan 1 '17-'41

COLUMBIA.

This city is in Maury County.
School Bonds.
4s '04 M-S \$30,000.....Sept 1924

CUMBERLAND COUNTY.

Crossville is the county seat.
Road Bonds (Red. beg. in 1936).
5s '15 J-J \$100,000.....1955

DAVIDSON COUNTY.

Nashville is the county seat.
Bridge Bonds.
4 3/8s '07 F-A \$790,000.....Aug 1937

DICKSON COUNTY.

Charlotte is the county seat.
Road Bonds.
5s '13 J-J \$250,000.....July 1 1943

Assess. val. 1914.....2,688,170

Population in 1910.....49,955
DYERSBURG.
County seat of Dyer County.
Sanitary Sewer Bonds.

FAYETTEVILLE.

This city is in Lincoln County.
School Bonds.
5s '13 J-J \$25,000.....July 1 1933

FENTRESS COUNTY.

Jamestown is the county seat.
Roads (Red. after Jan. 3 1936).
5s '16 J-J \$150,000.....Jan 3 1946

FRANKLIN COUNTY.

Winchester is the county seat.
Road Bonds.
5s '16 F-A \$350,000.....Feb 1 1956

GILES COUNTY.

Pulaski is the county seat.
Court-House (Red. beg. in 1919).
5s '09 J-J \$100,000.....1929

GREENER COUNTY.

Greenville is the county seat.
County incorporated in 1773.
4 Pike Bonds.

HAMBLETT COUNTY.

Morristown is the county seat.
5s '00 & '03 \$48,000.....1939

HAMILTON COUNTY.

Chattanooga is the county seat.
5s '14 \$50,000.....1944

HARDIN COUNTY.

Savannah is the county seat.
Road Impt. Bonds (Tax-free).
5s '16 J-J \$100,000.....Jan 1 '17-'36

Refunding Bridge Bonds.

4 3/8s '09 A-O \$310,000.....Oct 1 1929
Tunnel Bds. (Red. beg. in 1917.)

HARRIMAN.

This city is in Roane County.
Inc. in 1891. Population 1910, 3,001.
School Bonds.

HAWKINS COUNTY.

Rogersville is the county seat.
School Bonds.
5s '14 A-O \$23,000.....Apr 1 '17-'39

HAYWOOD COUNTY.

County seat is Brownsville.
Funding Bonds.
5s '14 May \$109,725.....May 1 '17-'34

HUMBOLDT.

This city is in Gibson County.
Water-Works Bonds.
4 3/8s \$30,000.....1931

HUMPHREYS COUNTY.

Waverly is the county seat.
Road Bonds (Red. beg. July 1 '20).
5s '15 J-J \$250,000.....July 1 1945

JACKSON.

This city is in Madison Co. Jackson owns its water-works plant.
Under Chap. 218, Acts of 1853-54.

JACKSON COUNTY.

This city is in Washington County.
Inc. in 1885. Bonds are exempt from city taxes.

JELICO.

This city is in Campbell County.
School Bonds.
6s \$36,000.....1943

GEN. BD. DT. Oct 5 '16.....\$752,921

Assessment debt (add'l).....102,930
Floating debt.....39,168

JACKSON COUNTY.

Galesboro is the county seat.
Road and Bridge Bonds.
5s '12 A-O \$75,000.....Apr 1 1942

JEFFERSON COUNTY.

County seat is Dandridge.
5s A-O \$100,000.....1931
(Subject to call beginning 1921.)

JELICO.

This city is in Campbell County.
School Bonds.
6s \$36,000.....1943

JOHNSON CITY.

This city is in Washington County.
Inc. in 1885. Bonds are exempt from city taxes.

KNOX COUNTY.

County seat is Knoxville.
Funding Bonds.
3 1/8s A-O \$50,000.....Apr 4 1919

KNOXVILLE.

Knoxville is county seat of Knox County.
In 1897 Knoxville, North Knoxville and West Knoxville consolidated.

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Knoxville is county seat of Knox County.
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KNOXVILLE (Concluded).

Funding Bonds. 6s '87 J-J \$95,000... July 1 1917
4s '90 J-J 34,000... Jan 1 1920
4s '99 J-D 100,000... June 1 1929

Refunding Bonds. 5s '15 J-D \$275,000... May 1 1940
5s '15 J-D 26,000... July 1 1945
Park Bonds. 5s '16 --- \$50,000... Apr 1 1946

Hospital Bonds. 4s '99 J-D \$30,000... June 1 1929
Market & School Bonds. 5s '97 A-O \$35,000... Apr 1 1927
High School Bonds. 4 1/2s '09 A-O \$150,000... Apr 1 1939

Water-Works Bonds. 4 1/2s '09 A-O \$50,000... Apr 1 1939
Funding and Imp't. Bonds. 4 1/2s '07 J-D \$165,000... Dec 2 1937

Street Bonds. 5s '91 A-O \$350,000... Oct 1 1921
5s '09 J-J 35,000... July 1 1939
5s '12 J-D 15,000... June 15 1942

Sewer Bonds. 4 1/2s '07 J-D \$15,000... Dec 2 1937
4 1/2s '12 J-D 125,000... June 15 1942
Water-Works Bonds. 4 1/2s '09 J-D \$611,000... July 1 1949

Assess. val. (33% act.) '15. 12,113,425
State & Co. tax (per \$1,000) '15. \$13.50
Population 1910. 40,456
INT. payable in New York.

MEMPHIS. Memphis is the county seat of Shelby County. A yellow fever epidemic in 1875 rendered city unable to meet its obligations...

New Refunding (Malone) Bds. 4 1/2s '08 J-J \$537,000... Jan 1 1939
Refunding Bonds (General). 4 1/2s '96 J-J \$21,247,000... July 1 1928

Street, Sewer & Subway Bonds (General). 4 1/2s '09 F-A \$425,000... Aug 1 1944
4 1/2s '10 F-A 575,000... Aug 1 1945

Memphis Artesian Water Bonds. 4s '03 M-N \$2,850,000... May 1 '33
4 1/2s '11 A-O \$250,000... Oct 1 1946

MEMPHIS CITY SCHOOLS. 4s '99 J-D \$28,500... July 1 1919
4s '02 A-O 45,000... Apr 1 '21-'26
4 1/2s '03 J-J 475,000... July 1 1928

MIDDLEFORK & SPRING CREEK DR. & LEVEE DIST. NO. 1. This district is in Weakley County. Ditch-Improvement Bonds. 6s '15 July 141,500... 1920-1935

Highway Bonds. 5s '13 A-O \$20,000... 1943
5s '14 J-J 100,000... Jan 1 1944
5s '15 F-A 50,000... Aug 1 1945

MORGAN COUNTY. Wartburg is the county seat. Road Bonds. 5s '07 --- \$39,000...
4 Pike Bonds. 5s 'g '14 J-J \$270,000... July 1 '34-'54

MORRISTOWN. This city is in Hamblen County. School Bonds. 6s --- \$20,000... 1921
Water-Extension Bonds. 5s --- \$25,000... 1929

MURFREESBORO. This city is in Rutherford County. Street Bonds. 5s '16 M-S \$15,000... Sept 1 1926
6s '16 M-S 9,000... Sept 1 '17-'21

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.

High School Bonds. 4 1/2s '10 J-J \$300,000... Jan 1 1940
High & Grammar Sch. Bonds. 5s '15 J-D \$591,200... June 1 '17-'45

MONROE COUNTY. Madisonville is the county seat. Road Bonds (Part every 5 years). 5s '11 J-D \$150,000... Dec 1 '26-'36

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.

PARIS. This city is in Henry County. Re-incorp. 1903. Pop'n 1910, 3,881. E. L. & W. Wks. Extension. '09 --- \$40,000... 1939

PARK CITY. This city is in Knox Co. Inc. Feb. 1907. Pop'n 1910, 5,250. 6s '15 sep \$69,000... Last bond 1920

POLK COUNTY. Benton is the county seat. Highway & Bridge Bonds. 6s '09 --- \$13,000... Apr 1 '17-'22

PUNAM COUNTY. Cookeville is the county seat. Bonds are taxable. Pop'n '10, 20,023. School bonds (subject to call). 4 1/2s '09 July \$150,000... 1939

RHEA COUNTY. Dayton is the county seat. Road Bonds. 5s '15 M-S \$250,000... Mar 1 1935

ROANOK COUNTY. Kingston is the county seat. Road Bonds. 5s '13 --- \$112,000... 1921

SEVIER COUNTY.
Sevierville is the county seat.
Road Bonds, 1933
4 1/2% May 16,000e
5s '13 Apr 185,000e Apr 1 1923
* Bridge Bonds.
5s '13 Apr 39,500s 1917
* Funding Bonds.
4 1/2% May 24,000e 1923
† Refunding Bonds.
5s '13 July 37,000e
† Railroad Aid Bonds.
5s J-J \$150,000e 1930
BOND, DEBT Nov 1 '16. \$391,500
Assessed val. '16 (3/4 act.) 2,725,000
Population in 1910 22,236
INT. on bonds marked (*) at Chase Nat. Bank N. Y. † Harris Trust & Sav. Bank, Chicago. † At Hanover Nat. Bank and Chase Nat. Bank, both of New York City.

SHELBY COUNTY.
County seat is Memphis.
a Emergency Levee Bonds.
4s '05 A-O \$100,000e Oct 1 1926
a Court-House Bonds.
4s '05 J-J \$1,000,000e July 1 1955
4s '07 A-O 600,000e Apr 1 1957
Normal School Bonds.
4 1/2% 10 J-J \$200,000e Jan 1 1935
4 1/2% 11 J-J 200,000e Jan 1 1941
Road and Bridge Bonds.
4 1/2% 13 M-N \$450,000e May 1 '17-'25
BOND, DEBT Oct 30 '14 \$2,092,000
Sinking fund Sept 30 1914 65,958
Assess. val. '15 (est.) \$1,000,000
County tax (per \$1,000) 1916 \$13.40
Population in 1910 121,430
a INT. a County Treas. office, others in Memphis and N. Y. City.

SULLIVAN COUNTY.
Blountville is the county seat.
Bonds are taxable. Pop. 10,28,120.
Road Bonds.
5s '08 A-O \$100,000e Aug 1 '18-'38
(Part every ten years.)
4 1/2% '09 F-A \$200,000e Aug 1 1928-'39
4 1/2% 12 M-N 200,000e May 1 1924-'42
5s '15 J-J 100,000e July 1 '35-'45
BOND, DEBT Sept 1916. \$690,000
Sinking fund (est.) 85,000
Assess. val. '16 (est.) 7,500,000
True value (estimated) 25,000,000
INTEREST payable at First Nat Bank of Bristol and Importers' & Traders' Nat. Bank, N. Y. City.

TIPTON COUNTY.
Covington is the county seat.
School-Site Bonds.
5s '13 s-a \$50,000e 1938
School Building Bonds.
5s '16 s-a \$25,000e Apr 1 1936

Funding Bonds.
5s '14 F-A \$45,000e Feb 2 1944
Bridge Bonds.
5s '14 F-A \$25,000e Feb 2 1939
5s '16 15,000e Apr 1 '17-'25
BOND, DEBT Nov 1 1916 \$163,000
School warrants outstanding 15,000
Floating debt 43,718
Assessed valuation 1916 4,554,140
Tax rate (per \$1,000) 1916 \$23.00
Population in 1910 29,459

UNICOI COUNTY.
County seat is Erwin.
Road Bonds.
6s '16 July \$100,000e July 1 1946
Subject to call after July 1 1926
BOND, DEBT June 1916. \$100,000
Floating debt 15,000
Assessed valuation 1915 1,215,790
Population in 1910 7,201

WARREN COUNTY.
McMinnville is the county seat.
Road Bonds.
4s '09 Apr \$140,000e 1924-1944
5 1/2% Apr 37,000e 1924-1944
Bridge Bonds.
s 30,000
BOND, DEBT July 1 '16. \$186,000
Floating debt 17,000
Assessed valuation 1916 2,935,725
Population in 1910 16,534

WASHINGTON COUNTY.
Jonesboro is the county seat.
Road Bonds (est. beg. in 1921).
5s '12 J-J \$60,000e 1932
State Normal School Bonds.
s '09 \$75,000e 1934
BOND, DEBT Mar 24 '16. \$135,000
Floating debt 47,000
Sinking fund 19,000
Assessed valuation 1916 6,155,853
Tax rate (per \$1,000) 1916 \$21.00
Population in 1910 29,963
INT. on road bonds at R. H. Rollins & Sons, Chicago; others at Hanover Nat. Bank, N. Y. City.

WHITE COUNTY.
Sparta is the county seat.
Pike Bonds.
5s '07 July \$60,000e July 1 '17-'27
s '13 50,000e
*Funding Bridge Bonds.
5s '12 Apr \$25,000e Apr 1 1927
BOND, DEBT Mar 28 '10. \$135,000
Sinking funds 4,000
Assessed valuation 1915 2,401,054
State & Co. tax (per \$1,000) '15 \$21.00
Population in 1910 15,420
*INT. payable at John Nuvveen & Chicago.

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 provide for the issuance of (1) consol. 4% bonds due in 1910 (now replaced by refund. bonds due in 1950) to fund old ante-war bonds at 40% of face value, "new" railroad bonds recognized as valid at 25% and bonds of 1866 and 1868 at 15%, nothing being given for overdue coupons; and (2) for new consol. 6% bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The 6s due in 1919 carry tax-receivable coupons and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special." The Legislature of 1913 passed an Act authorizing the State Treasurer to "provide bonds" that had 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 \$100,000 bonds (donated to the State of South Dakota for the express purpose of bringing suit, an individual not being able to sue a State) issued by North Carolina and secured by 100 shares of stock of the North Carolina RR. Co. and the holders of which had refused to accept the provisions of the funding law of 1879. See V. 73, p. 594; V. 79, p. 1728; V. 80, p. 132. The State also settled with the remaining holders of this particular class of unfunded bonds, issuing the \$250,000 bonds of 1905 mentioned below to provide means of payment.

A committee of bondholders has been endeavoring to enforce payment of the special tax bonds of this State. V. 85, p. 1100. A committee of bondholders also offered to donate to the State of New York a large amount of these bonds for the purpose of bringing suit, but the offer was declined. V. 86, p. 121. A similar offer was made to the State of Rhode Island, but was rejected. V. 90, p. 249. Offers to the States of Michigan (V. 92, p. 61) and Nevada (V. 92, p. 477) were also refused. The U. S. Supreme Court will hear arguments Jan. 8, 1917 on the motion to file an original petition by the Republic of Cuba against North Carolina to force payment of \$985,000 of these bonds, which were donated to it. See "Chronicle" of Nov. 18, 1916, p. 1910.

An amendment to the State Constitution passed by the Legislature in 1870 and ratified by popular vote in 1880 forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds; \$11,566,000 bonds to Chatham RR., 1868; \$1,030,000, and to Williamston & Hazlet RR., \$1,500,000; refundatory bonds of 1868, \$44,000, "unless the promise to issue 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 Oct. 31, 1916 stood as follows. All bonds are exempt from taxes; see remarks below on taxation of bonds.

Name and Purpose.	Interest—		Principal—	
	% Payable.	When Due.	When Due.	Outstanding.
Past due bonds.	6	—	—	\$2,150
do do	6	—	—	19,000
Construction bonds	6 A & O	April 1 1910	1910	2,720,000
Asylum & State Institution bonds.	4	J & J	July 1 1949	500,000
1908 (V. 89, p. 677)	4	J & J	July 1 1950	3,430,000
Refunding bonds 1910	4	J & J	Jan. 1 1953	550,000
do do 1913	4	J & J	July 1 1951	310,000
Building bonds, 1911	4	J & J	July 1 1953	1,420,500
Permanent improv. bonds, 1913	4	J & J	July 1 1953	1,312,500

INTEREST 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 full shares (par value) of the stock of the road, which it sold worth much more than par value. 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.	Corporation Excess.	Total.
1915	\$421,307,543	\$206,929,578	\$1,608,285\$	\$142,005,707	\$895,881,113
1914	478,929,955	209,939,113	\$48,170,364	10,444,157	842,533,689
1913	359,030,122	209,989,913	148,170,364	10,444,157	727,619,168
1912	382,775,963	215,505,600	140,843,948	8,375,121	747,500,632
1910	301,598,664	193,109,906	110,517,611	12,464,205	617,690,386
1905	228,187,110	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
1896	153,858,553	75,995,945	29,740,038	—	259,595,136
1890	141,925,656	74,946,718	14,940,150	—	231,812,524
1885	121,618,200	81,134,422	—	—	202,752,624

* This total includes \$56,275,612 real and personal property of domestic corporations, a Railroad only.

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. 1702, 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 securities of the United States, and such bonds or other securities 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.

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n
Athens (C), McClain County	\$45,000	None	\$518,000	10.00	2,264
Binghamton (C), Shelby Co.	85,000	None	600,000	\$10.00	1,673
Blesloe County	12,000	None	131,990	11.50	2,478
Bolivar (C), County	28,000	3,000	\$373,000	12.50	1,070
Buck River Drain, Dist.	30,000	None	660,000	—	—
Carter County	60,000	12,903,480	119,000	10.838	10,540
Cheatham County	45,000	10,000	1,628,000	—	1,848
Cookeville, Putnam County	50,000	None	1,400,000	10.00	1,850
Dickson (T), Dickson County	63,500	2,000	690,000	16.00	708
Dresden (T), Weakley County	33,000	None	1,357,050	12.50	27,721
Dyer County	114,239	7,164,739	20,000	2.478	1,149
Elizabethton (C), Carter Co.	64,000	10,000	658,825	20.00	1,685
Erwin (T), Union County	35,000	None	430,000	16.00	1,920
Etowah (T), Etowah County	40,000	None	471,310	12.50	882
Forkedeeve Drain, Dist. No. 1	55,000	None	425,000	12.50	1,007
Greenville (T), Greene Co.	48,000	None	395,055	15.50	2,328
Halls (T), Lauderdale County	37,000	None	2,250,000	18.50	25,434
Henderson (C), Chester Co.	235,000	None	3,303,645	14.50	16,527
Henderson County	50,000	None	1,300,000	12.00	815
Henry County	365,000	None	426,947	13.50	1,687
Hickman County	175,000	5,000	1,000,000	12.00	1,830
Kenton (T), Obion County	30,000	None	480,000	13.50	1,497
Lake County Levee District	100,000	10,000	1,055,948	16.50	1,830
Lawrenceburg (C), Lawrence Co.	80,000	None	606,840	18.50	1,497
Lenoir City, Loudon County	80,000	None	800,000	12.50	631
Lewisburg (T), Marshall County	78,000	10,000	500,000	12.50	1,322
Lexington (T), Henderson Co.	113,600	6,000	692,500	12.50	2,299
Lookout Mtn. (T), Hamilton Co.	25,000	None	620,000	10.00	2,381
McKenzie, Carroll County	60,000	None	780,355	15.50	2,328
McMinnville (T), Warren Co.	38,000	None	1,005,367	12.00	6,171
Madison Co. Dr. Dist. No. 3	75,000	None	734,000	13.00	1,673
Martin (C), Weakley County	85,000	12,558	553,770	13.00	1,692
Maryville (C), Blount County	85,000	None	800,000	10.00	2,003
Melges County	100,000	2,538	1,191,075	15.50	2,328
My Pleasant (C), Maury Co.	30,000	None	850,000	19.00	2,011
New Bern (C), Wayne County	70,000	14,000	780,000	15.00	3,070
Newport (T), Cocks County	89,500	None	262,348	—	1,242
No. Chattanooga, Hamilton Co.	50,000	None	19,361,375	33.199	33,199
Oakwood (T), P. O. Knoxville	60,000	3,226	11,553,861	18.50	2,426
Obion (T), Obion County	35,000	None	418,000	15.00	608
Obion River Dr. Dist. No. 1	250,000	None	459,440	—	843
Pickett County	60,000	None	875,000	—	2,402
Pulaski (C), Giles County	62,500	5,000	1,191,075	15.50	2,328
Ripley (T), Lauderdale County	58,000	None	780,000	15.00	3,070
Rockwood (C), Roane County	68,000	4,000	262,348	—	1,242
Rogersville (T), Hawkins Co.	25,000	None	19,361,375	33.199	33,199
Rutherford County	100,000	None	11,553,861	18.50	2,426
St. Elmo, Hamilton County	80,000	None	459,440	—	843
Sharon (T), Weakley County	25,000	None	875,000	—	2,402
Tiptonville (T), Lake County	32,000	None	633,688	—	3,049
Trenton (C), Gibson County	68,000	10,000	1,656,070	14.00	1,389
Tullahoma (C), Coffey Co.	58,000	None	1,005,367	12.00	6,171
Union City (C), Obion County	93,000	None	800,000	10.00	2,003
Union County	50,000	None	1,983,267	12.00	2,784
Van Buren County	50,000	None	1,005,367	12.00	6,171

(C) City, (T) Town, d 1910 figures. * 1912 figures. † 1913 figures. ‡ 1914 figures. § 1915 figures. ¶ 1916 figures. † Total debt. † This covers merely a recent issue of bonds; we are not advised as to what is total debt. c Not debt.

State of North Carolina
ITS
DEBT, RESOURCES, &c.
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

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.
11-12 35,000. One bond y'ly
13-14 45,000. One bond y'ly
Funding Bonds
5a '03 May \$50,000c.....1933
Road Bonds
5a '09 J-J \$200,000c.....Jan 1 1959
BOND, DEBT Oct 1 '16.....\$331,000
Note debt (add'l) Nov 6 '15.....35,511
Sinking fund Oct 1 '16.....27,312
Assessed val. 1915.....11,689,158
Tax rate (per \$1,000) 1914.....\$9.00
Population in 1910.....28,712
INT. at County Treas. office.

ASHEVILLE.

County seat of Buncombe County.
City charter amended in 1901.
Commission form of government adopted March 16 1915.
Floating Debt (Tax-free)
5a '13 M-S \$200,000c.....Mar 1 1943
5a '14 M-S 47,000c.....Mar 1 1945
Water Bonds (Tax-free)
4a '02 A-O \$200,000c.....Apr 1 1922
5a '15 J-J 50,000c.....July 1 '17-'30
Sewer Bonds (Tax-free)
6a '38 J-J \$100,000c.....July 1 1918
5a '11 J-J 10,000c.....July 1 1941
Refunding Bonds (Tax-free)
4 1/2a '04 J-J \$40,000c.....Jan 1 1934
6a '07 M-N 11,000c.....
(\$3,500 yearly May 1)
5a '14 J-J 10,700c.....Jan 1 1944
6a J-D 15,000.....
5a '16 J-J 72,000c.....Jan 1 '17-'40
School Bonds (Tax-free)
5a '91 J-J \$24,500c.....July 1 1921
5a '02 A-O 10,000c.....Apr 1 1932
5a '07 A-O 20,000c.....Apr 1 1937
5a '13 J-D 50,000c.....Jan 1 1943
5a '15 J-D 200,000c.....Dec 1 1945
Street Bonds (Tax-free)
5a '11 J-J \$240,000c.....July 1 1941
Market House (Tax-free)
5a '91 J-J \$15,000c.....Jan 1 1921
5a '11 J-J 20,000c.....July 1 1941
TOT. BD. DT. July 1 '16 \$1,520,200
Water bonds (included).....320,000
Floating debt.....43,180
Sinking fund May 1 1916.....60,808
Assess. val. (equalized).....15,614,361
Real value (estimated).....25,000,000
Value of city property.....2,822,148
City tax rate (per \$1,000).....\$15.50
Pop. 1910, 18,762; 1916 (est.) 27,000
INT. on water bonds of 1886 and sewer bonds of 1888 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, market house bonds of 1911 at Nat. Park Bank, N. Y.; school bonds of 1891, market house bonds of 1891 and floating debt bonds of 1894 at Merc. Trust & Dep. Co., Baltimore; on school bonds of 1907 at Equitable Trust Co., N. Y.; school bonds of 1913, floating debt bonds of 1913 and 1915 and water bonds of 1915 at U. S. Mfg. & Trust Co. of N. Y.
DEBT LIMIT.—Bonds may be issued up to 20% of assessed valuation of property.

BEAUFORT COUNTY.

Washington is the county seat.
Bridge Bonds
5a g '13 J-D \$50,000c.....Dec 1 1943
BOND, DEBT May 5 '16 \$137,500
Assess. val. 1915 (est.).....10,250,000
State & Co. tax (per \$1,000) '15.....\$8.90
Population in 1910.....30,877

BUNCOMBE COUNTY.

County seat is Asheville.
Court-House Bonds
5a '02 J-J \$50,000c.....Jan 1 1932
County House Bonds
5a '05 J-D \$20,000c.....June 1 1925
Funding Bonds
4 1/2a '00 M-S \$111,000c.....Mar 1 1939
4 1/2a '00 F-A 40,000c.....Feb 1 '17-'36
5a '11 M-N 50,000c.....Nov 1 1931
6a '12 J-J 30,000c.....Jan 1 '17-'22
5a '13 M-N 50,000c.....May 1 '18-'63
(\$5,000 due every 5 years)
5a (\$30,000).....Jan 1 '17-'31
4a (\$30,000).....Jan 1 '32-'40
Refunding Bonds
5a '15 J-J 98,000c.....July 1 1935
Road and Bridge Bonds
5a '13 M-N \$50,000c.....May 1 '18-'63
(\$5,000 due every 5 years.)
5a '15.....\$67,000c.....July 1 '27-'49
Jail Bonds
6a '08 J-J \$38,000c.....Jan '17-'54
Bridge Bonds (Tax-exempt)
5a '10 M-S \$50,000c.....Mar 1 1930
BOND, DEBT Oct 1915.....\$770,000
Assessed valuation 1915.....29,439,428
Real value (est.).....50,000,000
Tax rate (per \$1,000) '14.....\$9.70
Population in 1910.....49,798
INT. on court-house 5a at Chase National Bank, N. Y.; on county-house and on bridge bds. at Nat. Park Bk., N. Y.; on funding 4 1/2a at A. B. Leach & Co., N. Y.

BURLINGTON.

This city is in Alamance County.
First incorporated in 1866 as "Com-

pany Shops," and in 1903 as "City of Burlington." Bonds tax-exempt.
Light Bonds
5a '09 M-S \$25,000c.....1933 & 1935
Water Bonds
5a '09 A-O \$20,000c.....Apr 1 1923
5a '08 J-D 50,000c.....June 1 1938
Sewer Bonds
5a '08 A-O \$50,000c.....Apr 1 1938
Street Bonds
5a '10 J-J \$60,000c.....Sept 1 1940
City Hall Bldg. Bonds
5a '15 M-N \$30,000c.....Nov 1 1945
School Building Bonds
5a '15 J-J \$40,000c.....July 1 1945
BOND, DEBT Sept 1916.....\$278,000
Water debt (included).....70,000
Sinking fund.....43,750
Assessed val. 1915.....3,047,750
Real value (est.).....8,000,000
Tax rate (per \$1,000) '15.....\$14.80
Pop. 1910, 4,808; 1916 (est.) 6,000
INT. on refunding and funding bonds at Hanover Nat. Bk., N. Y.; on school bonds at John Nuyven & Co., Chicago.

CABARRUS COUNTY.

Concord is the county seat.
Funding Bonds
4 1/2a '11 J-J \$15,000c.....July 1 1941
Serial Bonds
5a '14.....\$95,000
5a '16.....75,000
BOND, DEBT Nov 3 '16.....\$274,000
Assessed valuation.....11,000,000
State & Co. tax (per \$1,000) '14 \$10.40 +
Population in 1910.....26,240

CHARLOTTE.

County seat of Mecklenburg Co.
Inc. Nov. 7 1788. Pop. 1910, 34,017.
School Bonds
4a '01.....\$40,000.....1931
4 1/2a '11.....100,000.....1941
Auditorium Bonds
4 1/2a '11.....\$55,000.....1941
Street-Improvement Bonds
5a '88 J-J \$50,000c.....Jan 1 1918
5a '90 J-J 75,000c.....July 1 1920
5a '90.....10,000.....1920
5a '08.....100,000.....1938
4 1/2a '09.....100,000.....1939
4 1/2a '12.....150,000.....1942
City-Hall Bonds
5a '91.....\$40,000.....1922
Water-Works Bonds
5a '99.....\$300,000.....1929
Sewer Bonds
4 1/2a '12.....\$150,000.....1942
Floating-Debt Bonds
4 1/2a '03.....\$100,000c.....1933
4 1/2a '05.....140,000c.....1935
4 1/2a '07.....140,000c.....1937
Water Bonds
4 1/2a '06.....\$210,000c.....1935
4 1/2a '07.....35,000.....1937
4 1/2a '11.....300,000.....1941
4 1/2a '12.....50,000.....1942
Incinerator-Plant Bonds
6a '15 Mar \$15,000c.....Mar 1917-'20
GEN. BD. DT. Sept 29 1922 \$171,000
Assessed bonds (add'l).....424,000
Floating debt.....200,000
Assessed val. 1915.....23,337,402
Total tax (per \$1,000) '16.....\$13.60
INT. payable in New York and Baltimore.

CLEVELAND COUNTY.

Shelby is the county seat.
Court-House Bonds
6a.....\$10,000c.....1917-1918
Funding Bonds
5 1/2a.....\$25,000c.....1919-1923
Bridge Bonds
5a.....\$68,500c.....1917-1948
6a.....25,000c.....1917-1945
Refunding Court-House Bds.
5a.....\$8,000c.....1917-1931
BOND, DEBT Mar 1916.....\$143,000
Ass'd val. 1915 (3/4 act.).....10,757,291
State & Co. tax (per \$1,000) '15.....\$9.20
Population in 1910.....29,494
INT. at Chase Nat. Bank, N. Y.

CONCORD.

This city is in Cabarrus County.
Incorporated in 1853.
5a '91 J-J \$24,500c.....1921
5a '01 J-J 150,000c.....1941
Funding Bonds (Tax-exempt)
5a '07 J-J \$100,000c.....Jan 1 1937
Water-Works Bonds
5a '11 M-N \$50,000c.....May 1 1941
School Bonds
5a '14.....\$20,000
Street Bonds
5a '16 J-J \$20,000c.....Jan 1 1936
6a '16 J-J 20,000c.....Jan 1 '17-'26
BOND, DEBT June 1916.....\$384,500
Note debt.....25,000
Assess. val. '15 (1/2 act.).....3,449,635
City tax rate (per \$1,000) '15.....\$16.50
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.

GRAVEN COUNTY.

New Bern is the county seat.
Jail & Bridge Bonds (Refund.)
5a '07.....\$20,000c.....May 1 '17-'27
5a '07.....15,000c.....May 1 1922
Bridge Bonds
5a '08.....\$20,000c.....July 1 '37-'39
Agricultural School Bonds
5a '12 A-O \$15,000c.....Oct 1 1942
(Subject to call begin. Oct 1 1927)
5a '13.....\$10,000c.....Aug 1 1943
Funding Bonds
5a '15 M-S \$35,000c.....Mar '32 & '47
TOT. BOND, DEBT Apr 2 '15.....\$115,000
Assessed valuation 1914.....11,200,000

Tax rate (per \$1,000) '14.....\$10.40 +
Population in 1910.....25,594
INT. on refunding and funding bonds at Hanover Nat. Bk., N. Y.; on school bonds at John Nuyven & Co., Chicago.

DAVE COUNTY.

Mocksville is the county seat.
Road bonds of 1916.....\$35,000
BOND, DEBT Mar 25 '16.....209,500
TOT. val. (real & pers'l) '15 4,601,759
Tax rate (per \$1,000) 1915.....\$13.30
Population in 1910.....13,394

DAVIDSON COUNTY.

Lexington is the county seat.
Road Bonds (Taxable)
5a '10 M-N \$300,000c.....May 1 1955
(Subject to call 1935 or any interest date thereafter.)
BOND, DEBT Sept 29 '16 \$300,000
Floating debt.....20,000
Sinking funds.....7,500
Assessed valuation 1916
(\$4 to 1-3 actual).....15,000,000
Tax rate (per \$1,000) '16.....\$6.40 +
Population in 1910.....29,404
INT. at Harris, Forbes & Co., N. Y.

DURHAM.

This is the county seat of Durham Co.
Inc. as a city May 10 1869; as a city May 1895. Bonds are exempt to non-residents.
Water Bonds
5a '15 J-J \$50,000c.....July 1 '20-'45
Railroad Bonds
6a '88 J-J \$87,000c.....Jan 2 1928
6a '88 Jan 50,000c.....July 1 1918
Market Bonds
4 1/2a '01 J-J \$50,000c.....July 1 1926
Funding Bonds
4 1/2a '11 J-J \$140,000c.....Jan 1 1941
4 1/2a '16 J-J 70,000c.....July 1 '21-'40
Public School Bonds
6a '91 J-J \$24,000c.....Sept 1 1921
4 1/2a '01 J-J \$50,000c.....July 1 1926
4 1/2a '05 J-J \$50,000c.....July 1 1935
5a '12 J-J \$25,000c.....Jan 1 1922
4 1/2a '12 J-J \$25,000c.....Jan 1 1927
5a '16 J-J \$75,000c.....Jan 1 '17-'41
Street Bonds
4 1/2a '01 J-J \$100,000c.....July 1 1941
Sewer Bonds
4 1/2a '01 J-J \$100,000c.....July 1 1941
4 1/2a '14 J-J 60,000c.....July 1 1926
6a '15 M-N \$40,000c.....Nov 1 '28-'30
BOND, DEBT Nov 1916.....\$1,126,000
Floating debt Apr 4 '16.....180,000
Sinking fund Nov 1916.....318,941
Cash on hand July 1 1916.....146,000
Assessed valuation 1916.....20,638,217
Pop. 10,18,241; '15 (Gov. est.) 23,958
INT. on bonds marked (*) at City Treas. office; (j) at U. S. Mfg. & 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.
Railroad Bonds
6a '87 A-O \$30,000c.....1917
Funding Bonds
4 1/2a '09 M-N \$143,000.....1921
Court-House Bonds
4 1/2a '15 J-J \$225,000c.....Dec 15 '17-'40
4 1/2a '16 Oct 75,000c.....Oct 1 '19-'33
BOND, DEBT Oct 1916.....\$471,000
Floating debt.....125,000
Sinking fund.....126,481
Assessed valuation 1915.....30,581,743
State & Co. tax (per \$1,000) '15.....\$9.17
INT. at Chemical Nat. Bank, N. Y.

EDGECOMBE COUNTY.

Tarboro is the county seat.
Bridge Bonds
5a '15 J-J \$20,000c.....July 1 '35-'43
5a '16 J-J 50,000c.....
BOND, DEBT Oct 7 '16.....\$155,000
Floating debt.....25,126
Assessed valuation 1916.....13,543,035
Total tax rate (per \$1,000) '16 \$10.71 +
Population in 1910.....32,010

ELIZABETH CITY.

This city is in Pasquotank County.
Bonds exempt from city taxes.
Street Bonds
5a.....\$14,000
5a '11 s-a \$10,000c.....1941
Market House Bonds
5a.....\$20,000
Street Paving Bonds
5a '14 J-J \$18,000c.....Jan 1 '17-'34
BOND, DEBT Nov 1916.....\$181,000
Assess. val. 1916.....3,750,000
Pop'n 1910, 8,412; 1916 (est.), 11,000
INT. at Nat. Park Bank, N. Y.

FAYETTEVILLE.

This city is in Cumberland County.
Railroad Bonds
5a.....\$34,000c.....Jan 1 1926
5a.....13,500c.....Feb 1 1933
Electric-Light Bonds
5a.....\$15,000c.....Jan 1 1932
Electric Lt. & Funding Bonds
5a.....\$30,000c.....Dec 1 1935
Water-Works Bonds
5a '11 A-O \$20,000c.....May 1941
Water and Sewer Bonds
5a.....\$100,000c.....Dec 1 1935
Street Bonds
5a M-N \$100,000
GEN. BD. DT. Apr 30 '12 \$313,000
Assessed bonds (add'l).....44,000
Assessed valuation 1911.....3,300,000
Population in 1910.....7,045
INT. at Hanover Nat. Bank, N. Y.

FORSYTH COUNTY.

Winston-Salem is the county seat.
Twp. Railroad Bonds
6a.....\$53,000c.....1928
Court-House Bonds
5a.....\$36,000c.....1921
Funding Bonds
5a '13 J-J 135,000c.....Jan 1 '23-'43
(Part every 10 years.)
GEN. BD. DT. Sept 29 '16 \$224,000
Sinking funds.....20,000
Assess. val. '16 (1/2 act.).....32,600,000

State & Co. tax (per \$1,000) '16 \$10.00
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
5a '13 F-A \$30,000c.....
Road & Funding Bonds
5a '15 J-J \$145,000c.....July 1 '17-'45
BOND, DEBT Mar 30 '16 \$480,000
Floating debt.....15,000
Sinking funds.....44,880
Assessed valuation 1915.....16,000,000
Actual value (est.).....40,000,000
Tax rate (per \$1,000) 1915.....\$10.30
Population in 1910.....37,063

GASTONIA.

This town is in Gaston County.
Inc. in 1876. Pop'n 1911, 5,759.
Street Bonds
5a g '07 A-O \$30,000c.....Oct 1 1937
5a '13 M-S \$35,000c.....Mar 1 1943
5a '14 M-S 55,000c.....Mar 1 1944
Street and Water-Works Bonds
5a '15 M-N \$99,000c.....May 1 1944
Water-Works & Sewerage Bds.
5a '99.....\$50,000c.....Nov 1 1929
5a '01.....15,000c.....June 1 1931
5a g '07 A-O 23,000c.....Oct 1 1937
Water-Works Bonds
5a '13 M-S \$10,000c.....Mar 1 1943
Sewer Bonds
5a '13 M-S \$12,500c.....Mar 1 1943
Electric-Light Bonds
5a '99.....\$15,000c.....Nov 1 1923
5a '01.....10,000c.....June 1931
5a g '07 A-O 2,000c.....Oct 1 1937
5a '13 M-S \$2,500c.....Mar 1 1943
School Bonds
5a '01.....\$15,000c.....June 1 1931
5a g '07 A-O 15,000c.....Oct 1 1937
5a '13 M-S \$10,000c.....Mar 1 1943
5a '16 s-a 100,000c.....1946
Funding Bonds
5a g '07 A-O \$30,000c.....Oct 1 1937
BOND, DEBT May 3 '16.....\$449,000
Water debt (included).....118,000
Assessed valuation 1915.....4,239,450
* Exempt from city taxation.
INT. at Nat. Park Bank, N. Y.

GOLDSBORO.

This city is in Wayne County.
Sewer Bonds
6a '98 J-J \$30,000c.....July 1 1928
Funding Bonds
4 1/2a '05 J-J \$18,000c.....July 1 1935
5a '13 M-N 15,000c.....May 1 1950
Street Bonds
4 1/2a '02 F-A \$20,000c.....Feb 1 1932
5a '13 M-N 22,000c.....May 1 1953
5a '15 M-N 5,000c.....May 1 1940
City-Hall Bonds
4 1/2a '02 F-A \$15,000c.....Feb 1 1932
Electric-Light Bonds
4 1/2a '02 F-A \$25,000c.....Feb 1 1922
Street & Sidewalk Bonds
5a '10 J-J \$150,000c.....Jan 1 1950
Fire-Department Bonds
5a '13 M-N \$9,000c.....May 1 1946
Street Railway Bonds
5 1/2a '15 M-N \$9,000c.....May 1 1940
Incinerator Bonds
5 1/2a '15 M-N \$6,000c.....May 1 1940
Water-Works Bonds
4 1/2a '02 F-A \$50,000c.....Feb 1 1942
5a '13 M-N 36,000c.....May 1 1951
5a '14 J-J 20,000c.....Jan 1 1952
BOND, DEBT Nov 4 '16.....\$431,000
Sinking funds.....1,248
Assessed val. 1916 (est.).....6,000,000
Pop'n 1910, 6,147; 1915, 10,719
INT. at Hanover N. Bk., N. Y.

GRANVILLE COUNTY.

Oxford is the county seat.
5a '09 s-a \$100,000c.....1939
BOND, DEBT Mar 25 '16.....\$160,000
Assessed valuation 1914.....9,168,000
Tax rate (per \$1,000) '14.....\$10.00
Population in 1910.....25,102
INT. at E. H. Rollins & Sons, Boston, Mass.

GREENSBORO.

County seat of Guilford County.
Inc. 1870. Bonds are tax-exempt.
Commission government adopted Feb. 7 1911. Pop'n 1910, 15,839.
Street, Sewer & School Bonds
6a J-J \$100,000c.....July 1 1917
Electric Light Bonds
5a g J-J \$25,000c.....Jan 1 1930
Street Bonds
5a J-J \$75,000c.....1930
4a F-A 75,000c.....1954
5a '12 F-A 75,000c.....Aug 1 1942
5a '14 J-D 100,000c.....Dec 31 1944
5a '16 J-J 50,000c.....Jan 1 1946
Building Bonds
5a g A-O \$35,000c.....Apr 1 1930
School Bonds
6a J-J \$50,000c.....Jan 1 1922
5a '10 J-J 45,000c.....July 1 1940
5a J-J 30,000c.....July 1 1941
5a '15 J-J 85,000c.....July 1 '17-'45
Sewer Bonds
5a g J-J \$95,000c.....1930
4a J-J 75,000c.....1954
5a '16 J-J 25,000c.....Jan 1 1946
Water Works Bonds
5a g J-J \$100,000c.....Jan 1 1930
4a J-J 100,000c.....1954
Water and Sewer Impt. Bonds
5a '15 F-A \$20,000c.....Aug 1 1942
Funding Bonds
5a '08 J-J \$125,000c.....Jan 1 1938
Market-House Bonds
5a '12 F-A \$20,000c.....Aug 1 1942
Municipal Building
5a '12 F-A \$15,000c.....Aug 1 1942
BOND, DT. Mar 1916.....\$1,235,000
Water debt (included).....220,000
Ass'd val. 1915.....12,100,000
INT. on 4 1/2 bonds payable in New York; others in Greensboro.

GREENVILLE.

This city is in Pitt County. Water-Works & Electric Light. \$75,000...1932 School Bonds. \$75,000...1937 \$15 J-J 30,000...July 1 1945 Funding Bonds. \$20,000...1938 \$1mpt. Bonds (in N. Y.). \$14 J-J \$20,000...July 1 1944 BOND. DEBT May 1916. \$195,000 Water and light debt (incl.) 75,000 Assessed valuation 1913...2,071,625 Population in 1910...4,101

GUILFORD COUNTY.

County seat is Greensboro. All Bonds tax-exempt. Pop. '10, 60,497. Highway-Improvement Bonds. \$3 J-J \$300,000...June 1 1933 BOND. DEBT Mar 1916. \$300,000 Sinking fund...35,851 Assessed val. (2-5 act)...33,629,469 Tax rate (per \$1,000) 1915...\$9.16

HENDERSON.

This city is in Vance Co. Inc. by Act of Legislature in 1913. Sewer Bonds (in N. Y.). \$4 A-O \$10,000...Apr 1 1910 \$4 A-O 25,000...Apr 1 1934 Sewerage Improvement Bonds. \$15 J-J \$10,000 July 1 '30 & '40 Fire Equipment Bonds. \$15 J-J \$10,000...July 1 1945 Funding Bonds. \$15 J-J \$15,000...July 1 1930 D. & N. Ry. Bonds (Sinking Fund). \$8 J-J \$20,000...Jan 1 1928 Street Bonds (Special). \$13 J-J \$100,000...June 2 1953 \$15 J-J 25,000...July 1 '25 '55 (\$5,000 1925, 1935, 1945, 1950 & '55) Refunding Bonds. \$13 M-N \$15,000...Nov 1 '17-'19 BOND. DEBT Sept 30 '16. \$180,000 Sinking fund...55,000 Assessed valuation 1916...3,541,853 Tax rate (per \$1,000) '16...\$12.50 Pop'n within corp. limits, 1910, 4,543 Pop'n outside (township)...8,321 Pop'n within corp. limits, present estimate...7,000 *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 607, for litigation over RR. ad bonds. A. & S. RR. Bonds. \$97,000...July 1 1925 Court House Bonds. \$27,000...\$2,000 yearly Funding Bonds. \$18,000...Jan 1 1923 County Road Bonds. \$25,000...July 1 1923 GEN. BD. DT. Oct 9 '16...\$167,000 Floating debt...20,000 Twp. road bonds (add'l)...127,000 Assessed valuation '16...86,000,000 Tax rate (per \$1,000) 1915...\$13.10 Population in 1910...18,263 INT. at Hanover Nat. Bank, N. Y.; and 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). \$1 J-J \$90,000...1934 \$7 '07 M-N \$11,000...May 1 1917 Water and Sewer Bonds. \$16 s-a \$10,000...1946 School Bonds (Tax-exempt). \$15 J-J \$10,000...1934 \$16 s-a 25,000...1917-1941 Street Bonds (Tax-exempt). \$11 J-J \$35,000...Jan 1 1941 BOND. DEBT Apr 7 1916. \$148,000 Floating debt...10,000 Assessed valuation 1915...2,200,000 (Assessment 1/2 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 exempt from city taxes. Pop. '10, 9,525. Funding Bonds. \$8 '08 A-O \$60,000...Apr 1 1938 \$8 '11 A-O 20,000...Apr 1 1941 \$8 '15 J-J 60,000...July 1 1945 Electric-Light Bonds. \$3 '03 A-O \$10,000...Apr 1 1933 Street Bonds. \$3 '03 A-O \$70,000...Apr 1 1933 \$8 '11 A-O 40,000...Oct 1 1941 \$8 '16 50,000...1946 Railroad Bonds. \$9 J-J \$10,000...Jan 1 1919 School Bonds. \$9 '97 10,000...Jan 1 1927 \$8 15,000...Mar 1 1932 \$8 10,000...Oct 1 1941 \$13 J-J 50,000...July 1 1943 Water & Sewer Bonds. \$1 M-N \$50,000...June 1 1931 \$2 '02 M-N 50,000...July 1 1933 \$3 '03 A-O 10,000...Apr 1 1933 \$8 '10 J-J 30,000...Jan 1 1940 \$8 '10 A-O 20,000...Oct 1 1941 \$8 '11 A-O 30,000...Oct 1 1941 \$8 '13 J-J 50,000...July 1 1943 BOND. DEBT Apr 1 '16...\$95,000 Floating debt...10,000 Assets of city...635,000 Sinking fund...27,700 Assessed val. 1915 (est.)...5,000,000 Total tax rate (per \$1,000)...\$14.50 INT. at Hanover Nat. Bank, N. Y. City, or at City Treasurer's office.

IREDELL COUNTY.

Statesville is the county seat. z Road Bonds. \$11 J-J \$125,000...July 1 '26 & '51 \$12 F-A 150,000...Aug 1 '32 & '42 \$13 M-N \$125,000...May 1 1943 County Home Bonds. \$15 M-N \$24,000...Feb 1 '17-'24 Funding Bonds. \$15 M-N \$80,000...May 1 '20-'45 BOND. DEBT Sept 1916. \$504,000 Floating debt...47,434 Sinking funds...28,000 Assessed valuation 1915...14,423,500 Real value (estimated)...43,270,500 State & Co. tax (per \$1,000) '15 \$10.50 Population in 1910...34,314 z INT. at Hanover Nat. Bk., N. Y.

KINSTON.

County seat of Lenoir County. Established Dec. 1762. All bonds are exempt from city tax. Refunding Bonds. \$1 J 1930 School Bonds. \$15 J-J \$20,000...June 30 1931 \$15 J-J \$20,000...July 1 1933 \$13 J-J 50,000...Jan 1 1934 Water-Wks. & Sewerage Bonds. \$15 A-O \$100,000...Apr 1 1934 \$15 J-J 50,000...Jan 1 1935 Water, Street & Sewer Bonds. \$15 A-O \$25,000...Oct 1 '21-'25 Paving & Sewer Bonds. \$14 \$100,000...1944 BOND. DEBT Dec 1915...\$412,000 Assessed valuation 1915...4,052,779 Real value (estimated)...10,000,000 Population '10, 6,895; '15, 9,730. INT. at Hanover Nat. Bank, N. Y., and First Nat. Bank of Chicago.

LEE COUNTY.

Sanford is the county seat. Road Bonds. \$12 M-N \$100,000...May 1 1952 \$15 J-J 100,000...1955 Court-house and jail bonds \$40,000 Funding & County Home Bds. \$13 F-A \$25,000...Aug 1 1943 TOT. BD. DT. May 2 '16. \$265,000 Assessed valuation 1915...5,200,192 Real value (estimated)...7,500,000 Tax rate (per \$1,000) '14...\$9.90 + Population in 1910...11,376 INT. at Bank of Sanford

LENOIR.

This city is in Caldwell County. Water bonds...\$50,000 Street bonds...20,000 BOND. DEBT Sept 1916...100,000 Floating debt...10,000 Population in 1910...4,804 INT. at Seaboard Nat. Bk., N. Y.

LEXINGTON.

This town is in Davidson County. Inc. 1823. Bonds are taxable. Impt. (Red. aft. 20 yrs. from issue). \$5 '05 A-O \$98,000...1945 \$5 '08 J-J 20,000...July 1 1948 *Street Bonds (Red. after 1927). \$5 '07 M-N \$10,000...May 1 1947 *Street, Light & Water (Red. after March 1927). \$5 '07 M-S \$40,000...Mar 1 1947 BOND. DEBT Sept 1916...\$168,000 Floating debt (about)...10,000 Tot. val. '15 (real & pers.) 1,830,156 Tax rate (per \$1,000) '15...\$13.00 Population in 1910...4,163 *INT. at Bank of Lexington.

LINCOLN COUNTY.

Lincolnton is the county seat. \$5 '13 J-J \$100,000...July 1 '43 & '48 \$5 '14 J-J 100,000...Jan 1 1955 BOND. DEBT Sept 1916...\$240,000 Floating debt...41,500 Tot. val. '16 (real & pers.) 6,046,117 Tax rate (per \$1,000) '16...9.16 + Population in 1910...17,132 INTEREST payable in New York.

LUMBERTON.

This town is in Robeson County. Street Bonds. \$15 M-S \$35,000...Mar 1 1925 Floating-Debt Bonds. \$15 A-O \$20,000...Apr 1 1945 Light and Water Bonds. \$15 s-a \$25,000...1945 High-School Bonds. \$15 s-a \$20,000...1945 BOND. DEBT May 1916...\$180,000 Sinking fund...25,000 Assessed val. 1915...1,553,232 Tax rate (per \$1,000) 1915...\$17.30 Population in 1910...2,430

MADISON COUNTY.

Marshall is the county seat. \$5 J-J \$85,000...July 1 1935 \$8 J-J 27,000...Part yearly Road Bonds. \$13 s-a \$50,000...1943 \$5 '14 J-J 100,000...Jan 1 1944 \$5 '15 J-J 150,000...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 DRAINAGE DISTRICT.

A district in Hyde County. Drainage Bonds. \$18 \$450,000... (Due \$50,000 yrlly. bck. June 1 1916) TOTAL DEBT May 8 '16...\$500,000 INT. at Nat. Bk. of Comm., N. Y.

MECKLENBERG COUNTY.

County seat is Charlotte. Refunding Bonds. \$1 M-N \$300,000...Nov 1 1920 Special Improvement Bonds. \$13 M-S \$110,000...Sept 1 1943 Funding Bonds. \$15 M-N \$180,000...May 1 '17-'35 15,000...May 1 1936

BOND. DEBT May 1916...\$615,000 Assess. val. '15 (1/2 act.)...26,500,000 State & Co. tax (per \$1,000) '15...\$11.60 Population in 1910...67,031 *INT. on bonds marked (a) at U. S. Mtge. & Tr. Co., N. Y. City; on others at Charlotte, N. C.; Amer. Tr. Co. and at Amer. Exch. Nat. Bk., N. Y. City.

MONROE.

This city is in Union County. Water and light bonds...\$30,000 Graded school bonds...9,000 Funding bonds...81,000 Water and light funding...25,000 Sewer Bonds. \$12 J-J \$30,000...June 1 1942 BOND. DEBT Mar 25 '16...\$155,000 Assessed valuation 1915...1,803,100 Tax rate (per \$1,000) 1915...\$15.00 Population '10, 4,082; '13, 5,081.

MURPHY TOWNSHIP.

This township is in Cherokee Co. Road Bonds. \$12 A-O \$50,000...Apr 1 1942 \$15 A-O 30,000...Apr 1 1944 BOND. DEBT Nov. 3 '16...\$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 BEEN.

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. \$20,000 Water and Sewer Bonds. \$10 J-J \$50,000...July 2 1930 Light Bonds. \$15,000...Dec 2 1931 Street Bonds. \$8 M-S \$50,000...Mar 2 1938 \$9 F-A 50,000...Feb 1 1939 \$5 50,000...Jan 1 1941 \$10 s-a 50,000...1940 School Bonds. \$13 J-J \$20,000...July 1 1943 Funding Bonds. \$12 M-N \$50,000...May 1 1932 Water and Light Bonds. \$7 F-A \$30,000...Aug 1 1937 Refunding Bonds. \$10,000...July 1 1931 \$25,000...May 1 1919 Pamlico Oriental & W. Ry. Bds. \$3 \$48,000...May 1 1933 BOND. DEBT Apr 8 1916...\$498,000 Assessed valuation 1915...5,941,936 Real value (estimated)...7,750,000 Total tax (per \$1,000) 1915...\$11.00 *INT. payable in Baltimore.

NEW HANOVER COUNTY.

Wilmington is the county seat. School Bonds. \$13 J-J \$75,000...July 1 1938 Cour. House Bonds. \$1 J-J \$7,800...1917 Road Bonds. \$4 J-J \$50,000...1927 \$4 J-J 50,000...1930 \$4 J-J \$50,000...July 1 1933 \$5 '13 J-J 100,000...July 1 1933 Road and Bridge Bonds. \$15 J-J \$50,000...July 1 1936 Work-House Bonds. \$15 J-J \$35,000...Jan 1 1935 BOND. DEBT Mar 1916...\$517,800 Floating debt...34,420 Sinking fund...38,211 Assessed valuation 1914...22,072,263 State & Co. tax (per \$1,000) '15...\$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. Inc. Mar. 4 1891. Pop'n '10, 1,902. Light-Plant Bonds. \$6 '00 1,000...1920 \$6 '05 15,000...1939 Street Bonds. \$9 '09 \$18,000...1939 Water-Works Bonds. \$9 '09 \$30,000...1939 Water & Sewer Bonds. \$9 '09 \$35,000...1939 School-Building Bonds. \$12 J-J \$10,000...May 1 1942 \$6 '13 A-O \$5,000...Apr 1 1943 \$6 '15 \$0,000...Oct 1 1945 BOND. DEBT Sept 30 '16...\$126,000 Sinking funds...1,519 Floating debt...2,000 Assessed val. '15 (1/2 act.)...1,481,311 Total tax (per \$1,000) 1915...\$10.00 + *INT. at Chase Nat. Bank, N. Y.; others at Nat. Park Bank, N. Y.

OXFORD.

This city is in Granville County. z Street Bonds. \$16 M-N \$180,000...BONDED DEBT Mar 1916...\$90,000 Bonds sold Oct 5 1916...180,000 Assessed valuation 1915...2,097,800 Tax rate (per \$1,000) 1915...\$12.00 Population in 1910...3,018 z INT. payable in New York.

PITT COUNTY.

Greenville is the county seat. Township Road Bonds. \$15 s-a \$100,000...1945 Training School Bonds. \$7 s-a \$50,000...July 1 1937 Bridge Bonds. \$8 J-J \$50,000...July 1 1938 Court-House and Jail Bonds. \$11 F-A \$75,000...Feb 1 1941 BOND. DEBT Sept 19 '13...\$175,000 Tot. val. '16 (real & pers.) 16,000,000 Total tax (per \$1,000) '16...\$10.67 Population in 1910...36,340

POLK COUNTY.

Columbus is the county seat. Road Bonds. \$13 s-a \$100,000...1943

BOND. DEBT Oct 2 '16...\$117,000 Floating debt...9,000 Tot. val. '16 (real & pers.) \$2,250,000 Tax rate (per \$1,000) '16...\$15.00 Population in 1910...7,640 INT. at Bank of Tyron, Tyron.

RALEIGH.

Raleigh is the county seat of Wake County. Incorporated in 1792. Commission government adopted April 1 1913. Pop'n 1910, 19,215. \$100,000 Consolidated Debt Bonds. \$8 '89 J-J \$42,500...July 1 1919 \$8 '91 J-J 25,000...July 1 1919 Sewer Bonds. \$8 '89 J-J \$50,000...July 1 1929 \$8 '90 J-J 25,000...Jan 1 1929 \$8 '14 8,000...June 1 1944 Street Bonds. \$8 '89 J-J \$2,000...July 1 1910 \$8 '14 886,000...June 1 1944 Street & Public Impt. Bonds. \$8 '97 A-O \$50,000...Oct 1 1927 \$8 '99 J-J 100,000...July 1 1929 \$8 '14 J-D 6,000...June 1 1944 \$8 '15 J-D 49,321.98...Dec 1 1935 Special Assessment Bonds. \$8 '15 J-J \$68,000...1917-1920 \$8 '15 J-D 26,916...1917-1921 Municipal-Building Bonds. \$8 '09 J-J \$125,000...July 1 1939 Refunding Bonds. \$8 '09 J-J \$25,000...July 1 1939 Funding Bonds. \$8 '13 J-D \$57,000...Dec 1 1943 \$8 '13 M-S 100,000...Mar 1 1923 \$8 '15 57,000...Jan 1 1945 Water-Plant Purch. (Tax-free). \$8 '13 J-D \$350,000...June 1 1943 Water-Works Impt. Bonds. \$8 '13 J-D \$59,000...Dec 1 1943 \$8 '14 75,000...July 1 1944 City-Lot Purchase Bonds. \$8 '13 J-D \$18,000...Dec 1 1943 TOT. BD. DT. Sept 26 '16...\$1,436,339 Water debt (included)...475,000 Sinking fund, cash, &c...216,457 Assessed val. 1916 (est.)...13,770,723 Real value (est.)...20,000,000 City tax (per \$1,000) '16...\$12.50 INT. on water-works bonds at First Nat. Bank, N. Y.; on bonds due Dec. 1943 at R. M. Grant & Co., N. Y.; on others at Farmers' & Merchants' Bank, Baltimore, and A. B. Leach & Co., N. Y. Coupons are all tax-acceptable. TAX-FREE.—The bonds are all exempt from city taxation.

RALEIGH TOWNSHIP.

This township is in Wake County. School Bonds. \$16 J-J \$100,000...Jan 1 1946 BONDED DEBT Feb 1916 \$185,000 Sinking fund...58,198 Assess. val. 1915...15,858,330 INT. on bonds of 1916 at First Nat. Bank, New York City.

REIDSVILLE.

This city is in Rockingham County. Inc. 1873. Pop'n 1910, 4,828. Public-Improvement Bonds. \$10 s-a \$50,000...July 1 1921 Water-Works Bonds. \$15 s-a 50,000...May 1 1929 Sewer and Street Bonds. \$10 s-a \$100,000...Jan 1 1941 Water and sewer bonds...\$50,000 BOND. DEBT May 1 '16...\$240,000 Assessed val. (2-3 act.) '15...2,406,964 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. z Water Bonds. \$15 '09 J-J \$40,000...June 1 1919 \$10 Water, Light & Sewer Bonds. \$10 J-J \$40,000...May 1 1941 Improvement Bonds. \$8 '08 A-O \$35,000...June 1 1938 Gas, Paving & Sewers. \$13 J-J \$200,000...July 1 1953 Funding Bonds. \$15 A-O \$35,000...Oct 1 '20-'24 BOND. DEBT Sept 29 1916 \$450,000 Floating debt...27,000 Assess. val. '15 (1/2 act.)...5,663,423 Tax rate (per \$1,000) 1916...\$11.50 INT. on bonds marked (a) at Metropolitan Nat. Bank, Chicago; (b) at Chase Nat. Bank, N. Y.; (c) at Hanover Nat. Bank, N. Y.

RUTHERFORD COUNTY.

County seat is Rutherfordton. Refunding Bonds. \$5 '05 Jan \$70,000...Jan 1 '17-'36 \$8 '08 J-J 127,000...Jan 1918 Court-House Bonds. \$18 '08 446,000...1923-1947 Road Bonds. \$13 J-J \$250,000...July 1 '23-'52 Bridge & Highway Bonds. \$16 J-J \$75,000...Jan 1 '47-'42 BOND. DEBT Oct 2 '16...\$393,000 Sinking fund...1,613 Assessed val. 1916...8,027,370 State & Co. tax (per \$1,000) '16...\$10.40 Population in 1910...28,385 INT. on bonds marked (a) at Chase Nat. Bank, N. Y.; (b) in N. Y. City; others in Rutherfordton.

SALISBURY.

This city is the county seat of Rowan County. Street Bonds. \$8 '08 50,000...1942 \$8 '10 50,000...1960 \$8 '11 50,000...1951 z Street & Sewer Bonds. \$15 A-O \$50,000...Oct 1 1955 Old Street Bonds. \$1 J-J \$20,000...June 1 1921 New Street Bonds. \$8 '04 390,000...1934

SALISBURY (Concluded).
Sewer Bonds.
 5s '00 A-O \$25,000...Jan 1 1930
Refunding Bonds.
 5s '08 \$50,000...1942
 Water and Sewer Bonds.
 5s '01 A-O \$75,000...Oct 1 1931
 x Water Plant Bonds.
 5s '15 A-O \$125,000...Oct 1 1945
 x School Building Bonds.
 5s '15 A-O \$55,000...Oct 1 1945
BOND. DEBT Mar 25 '16 \$420,000
 Floating debt 60,558
 Sinking fund 0,000
 Assessed val. '15-'16 6,619,634
 City tax (per \$1,000) '15-'16 \$12.00
 Population 1910, 7,250; police
 census 1915 12,722
 x INT. at Nat. Park Bank, N. Y.

SANFORD.
 This town is in Moore County.
Water Bonds.
 6s '99 \$10,000...1929
 5s '02 15,000...1932
 4 1/2s '09 2,000...1949
Sewer Bonds.
 6s '11 \$65,000...1942 & 1951
Street Bonds.
 6s '13 \$10,000...1943
BOND. DEBT Mar 1916 \$112,000
 Floating debt 6,000
 Assess. val. '15 (60% act.) 1,337,755
 Total tax (per \$1,000) 1915 \$10.00
 Population (about) 3,000

SPENCER.
 This town is in Rowan County.
 Inc. in 1896. Pop'n 1910, 1,915.
Sewer Bonds.
 5s '13 J-J \$9,000...July 1 1937
Elec.-Light & Water-Wks. Bds.
 5s '13 s-a \$50,000...1943
School Bonds.
 5s '13 s-a \$10,000...1943
BOND. DEBT Nov 1914 \$130,000
 Assessed val. 1913 2,500,000
 City tax (per \$1,000) 1913 \$10.00
 INT. at Town Treas. office.

STANLY COUNTY.
 County seat is Albemarle.
 Bonds taxable. Pop'n 1910, 19,909.
 Refunding (\$5,000 *yrly.* beg. '17).
 5s '07 July 100,000...1943
BOND. DEBT Mar 1916 \$100,000
 Total val. (real&pers'l) '14 5,114,812
 State&Co. tax (per \$1,000) '14 \$8.50
 INT. at Hanover Nat. Bk., N. Y.

STATEVILLE.
 County seat of Iredell County.
 Water and sewer bonds \$72,000
Electric-Light Bonds.
 \$18,000
 5 1/4s '13 A-O 8,000...Oct 1 1938
School Bonds.
 \$20,000
 5s '14 J-J 25,000...July 1 1944
Funding Bonds.
 \$65,000
 5s '12 M-S 29,000...Sept 1 1943
 5s '16 J-J 30,000...Jan 1 1946
Refunding Street Bonds.
 5 1/4s '13 A-O \$10,000...Nov 1 1938
 5s '14 A-O 30,000...Apr 1 1944
Street Bonds.
 60,000
BOND. DEBT Sept 1916 \$345,500
 Street asset bonds (incl.) 11,860
 Total assessed val. 1915 3,551,430
 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
 County home bonds \$20,000
BOND. DEBT. Danbury Twp. \$15,000
 May 1916 Meadows Twp. 40,000
 Sauratown Twp. 50,000
 Assessed valuation 1915 2,855,619
 Meadows Twp. \$30,334
 Sauratown Twp. \$709,554
 Population of County, 1910 20,151

SURRY COUNTY.
 Dobson is the county seat.
Court-House, Jail & Bridge.
 5s '16 A-O \$100,000...1931-1946
BOND. DEBT Oct 1916 \$177,500
 Assess. val. '15 (real & pers'l) 11,568,058
 Tax rate (per \$1,000) 1915 \$7.10
 Population in 1910 29,705

SWAIN COUNTY.
 Bryson City is the county seat.
Road District Bonds.
 5s '15 s-a \$100,000...1926-1945
 5s '15 M-S 100,000...Sept 1 26-'45
 5s '16 J-D 100,000...June 1 27-'46
BOND. DEBT County May '16 25,000
DEBT (Bd. Dist.) May '16 300,000
 Assess. (County) 4,091,788
 val. '15 Road Dist. 4,091,246
 Real (County) 10,000,000
 value (Road Dist.) 7,500,000
 Population of County, 1910 10,403
 Tax rate (per \$1,000) 1914 \$10.40
 Population of road dist. 910,879
 INT. at Hanover Nat. Bk., N. Y. & C.

TARBORO.
 This town is the county seat of Edgecombe Co. Incorporated Nov. 30 1870. Total property owned by city, \$236,171. Pop'n 1910, 4,129.
Water and Sewer Bonds.
 5s '09 \$40,000...July 1 1929
 5s '16 A-O 25,000...Oct 1 1946
Water, Sewer & Light Bonds.
 5s '00 \$10,000...May 1 1930
 5s '09 J-J 20,000...July 1 1939
Funding Bonds.
 5s '09 \$1,000...Apr 1 1917

Water-Works Bonds.
 5s '11 \$25,000...July 1 1946
Water-Works & Elec. Light.
 5s '16 A-O \$30,000...Apr 1 1946
Paving Bonds.
 5s '11 \$25,000...July 1 1951
TOTAL DEBT Oct 1916 \$178,000
 Sinking fund Sept 25 '16 13,040
 Assessed valuation 1916 2,098,299
 Real value (est.) 6,294,897
 City tax (per \$1,000) 1916 \$12.00
 INT. on 5s due 1939 at Bank of New York, N. B. A., N. Y. City.

THOMASVILLE.
 This city is in Davidson County. Inc. in 1852. Pop'n 1910, 4,063.
 5s '12 J-D \$110,000...Dec 1942
 5s '11 15,000...1932
TOTAL DEBT Sept 29 '16 \$140,000
 Floating debt 6,000
 Assess. val. '15 (1/2 act.) 1,853,300
 Tax rate (per \$1,000) 1916 \$15.00
 INT. at U. S. Mfg. & Tr. Co., N. Y.

VANCE COUNTY.
 Henderson is the county seat.
Road Bonds (Taxable).
 5s '15 J-J \$50,000...July 1 1955
 (Sub. to call \$25,000 after July 1 '35)
BOND. DEBT Sept 29 '16 \$263,000
 Sinking funds 5,000
 Assess. val. 1916 9,750,000
 Tax rate (per \$1,000) '16 \$12.30
 Population in 1910 19,425

WAKE COUNTY.
 Raleigh is the county seat.
Court-House Bonds.
 5s '93 \$20,000...July 1 1923
Court-House & Jail Bonds.
 5s '14 A-O \$225,000...Apr 1 1944
Bridge Bonds.
 6s '09 \$88,000...Jan 1 1929
Funding Bonds.
 5s '01 \$314,000...July 1 1931
 5s '03 \$20,000...July 1 1933
 5s '05 \$33,000...July 1 1935
 5s '09 \$20,000...1939
 5s '15 M-N* 91,000...Apr 1 1945
Hospital Bonds.
 5s '14 \$875,000...Apr 1 1944
BOND. DEBT Oct 7 '16 \$506,000
 Road imp. notes (add'l) 31,594.28
 Floating debt 66,500
 Assessed valuation 1915 31,648,700
 Tax rate (per \$1,000) 1915 \$10.66
 Population in 1910 63,229
 INT. on bonds marked (a) at Co. Treas. office; (c) at Nat. Park Bank, N. Y.; (d) at Farmers' & Merchants' Nat. Bank, Baltimore; (e) at Townsend Scott & Co., Baltimore; (f) at R. M. Grant & Co., N. Y.; (*) at Guaranty Trust Co., N. Y.

WASHINGTON.
 This city is in Beaufort County.
Public Improvement Bonds.
 5s '13 J-J \$100,000...July 1 1963
Refunding Bonds.
 5s '11 J-J \$15,000...July 1 1941
TOT. BD. D.T. 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
 x INT. payable in New York

WILKES COUNTY.
 Wilkesboro is the county seat.
Highway Bonds.
 4 1/2s '16 M-N \$250,000
BOND. DEBT April 1916 \$77,000
 Bonds sold Oct 12 1916 250,000
 Population in 1910 30,282
 INT. payable in N. Y. City.

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.
Sewer Bonds.
 5s '12 \$80,000...1932
 5s '13 J-J 100,000...1918
 W. O. & E. C. R. R.
 6s '88 J-J \$96,000...Jan 1 1918
 C. F. & Y. R. R.
 5s '89 J-J \$120,000...Jan 1 1919
Refunding Bonds.
 5s '92 J-J \$314,000...Jan 1 1922
 4 1/2s '99 J-J \$148,000...July 1 1929
Water and Sewer Bonds.
 4 1/2s '08 A-O \$400,000...Oct 1 1948
Refunding & Street Imp.
 5s '15 A-O \$100,000...Apr 1 1955
Street Bonds (Tax-exempt).
 4 1/2s '10 J-J \$100,000...Apr 1 1950
Street, Water & Sewer Bonds.
 4 1/2s '12 J-J \$400,000...Jan 1 1952
TOT. BD. D.T. Sept 1916 \$1,869,400
 Water & sewer bonds (incl.) 699,000
 Floating debt 75,000
 Sinking fund 83,127
 Assessed valuation 1916 17,330,780
 City tax (per \$1,000) '16 \$17.50
 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 \$25,000...Sept 23 1931
 5s '03 J-J 40,000...1934
 5s '13 J-J 80,000...1943
Ref. El. Lt. Water & Sewer Bds.
 5s '12 A-O \$74,000...Oct 1 1932
Electric-Light Bonds.
 5s '08 s-a \$17,000...1923
 5s '13 J-J 80,000...1943
Electric-Light Funding Bonds.
 5s '15 A-O \$80,000...Apr 1 20-'35
Water Bonds.
 5s '15 A-O \$95,000...Oct 1 1945
Gas-Plant Bonds.
 5s '15 A-O \$75,000...Oct 1 '25-'55
BOND. DEBT Sept 1915 \$423,000
 Water & light debt (incl.) 267,000
 Assessed val. 1915 5,453,281
 Real value (est.) 17,000,000
 Population in 1910 6,715

INT. on \$40,000 bonds due 1934 and paving bonds is payable at U. S. Mfg. & Tr. Co., N. Y.; on refunding light, and water 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 Wks. & Other Purposes.
 5s '9 M-S \$121,000...Sept 1 1924
 5s '9 J-J 100,000...Jan 1 1924
 5s '8 M-N \$35,000...Nov 1 1937
 4 1/2s '8 J-J \$50,000...July 1 1952
 5s '8 J-J \$125,000...July 1 1936
Water Extension Bonds.
 5s '14 J-J \$50,000...July 1 1941
Street Improvement Bonds.
 5s '8 M-N \$85,000...Nov 1 1937
 4 1/2s '8 J-J \$100,000...July 1 1952
 5s '8 J-J \$50,000...Jan 1 1931
 5s '14 J-J 50,000...July 1 1944

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n.
Albemarle (T), Stanley Co.	117,222		1,028,811		2,116
Anson County	91,000	10,000	28,333,787	44.66	25,485
Ashboro, Randolph County	100,000	None	1,091,710	*10.00	1,865
Ayden Twp., Pitt County	50,000	None	1,457,049		990
Beaufort (C), Carteret Co.	40,000	1,800	4712,000	49.50	2,483
Balmont Graded Sch. Dist.	30,000	None	1,332,000		
Benson Grad. H. S. Dist.	30,000	None			
Bessemer City (T), Gaston Co.	55,000	4,500	4602,200	112.00	1,529
Biltmore S. D., Buncombe Co.	45,000		23,036,483		
Black Mountain Township	30,000	None	701,000	8.00	1,762
Black River Township	25,000	None	2593,698		
Boon Hill Twp., Johnson Co.	140,000				
Brevard (T), Transylvania Co.	75,000	8,000	2605,000	415.00	91*
Brinkleyville Township	40,000	None	2931,882		
Clanfield (C), Swain County	67,000	8,000		\$8.90	14,432
Bryson City, Swain County	40,000	None	2500,000	49.00	612
Buffalo Creek Dr. D. No. 1	108,000				
Burke County	129,000		6,349,038	99.00	21,408
Canton, Haywood County	130,000	3,000	11,207,367		1,393
Carteret County	30,000	None	24,070,330	49.00	13,776
Carthage (T), Moore County	30,000	None	1665,713		863
Carry High School District	25,000				
Center Township	50,000	None	2800,000		
Chapel Hill Sch. Dist.	35,000		1,009,763		
Chapel County	88,563	1,500	2929,973	\$13.30+	3,909
Clayton (T), Johnston Co.	73,000	None	2479,053	\$13.33+	1,441
Cleveland Twp., Rd. D. No. 2	40,000	None	1855,808		1,101
Clinton (T), Sampson County	80,000	None	7,618,889	\$37.00	22,635
Chatham County	48,000	8,000	76,011,889		1,153
Cherryville (C), Gaston Co.	39,500	None	1550,863		
Clayton Graded School Dist.	35,000	None	2,313,000		
Columbus County	50,000	72,500	9,915,946	\$8.80	28,025
Cumberland County	159,800	29,000	10,371,173	\$11.00	35,284
Dobson (T), Surry County	30,000	None	2700,000		360
Duplin County	28,000		17,291,840	76.66	25,442
Durham (T), Harnett County	155,000				1,823
Edenton (T), Curran County	3,500	3,500	1,500,000		2,789
Edenton Graded Sch. Dist.	25,000	None	1,700,000	5.00	
Elizabeth City Graded Sch. D.	40,000	9,000	44,196,702	42.70	
Elkin (T), Surry County	55,000	1,000	11,441,131	111.00	884
Farmville (T), Pitt County	40,250		1,001,242		816
Faucet Township, Halifax Co.	25,000		2468,614		2,159
Forest City (C), Rutherford Co.	25,000	2,500	4463,141	*11.50	1,592
Graham (T), Alamance Co.	68,000	None	11,418,358	112.00	2,504
Grassy Crk Twp., Mitchell Co.	30,000		2269,901		1,853
Greene County (T)	74,000	6,000	3,917,142		13,083
Halifax County (T)	38,000	6,000	11,083,745	\$9.10+	37,646
Hamlet (C), Richmond Co.	100,000	8,500	11,083,745		2,173
Harnett County	68,000	None	7,250,000	77.60	22,174
Haw River Twp., Chatham Co.	30,000		2541,854		787
Hendersonville, Vance Co.	27,400				4,503
Hoke County	107,000		3,304,406	\$11.11+	
Hot Springs (T), Madison Co.	30,000				443
Incar Twp., Burke County	50,000		2961,713		2,862
Ingrams Twp., Johnson Co.	40,000		908,442		
Kings Mountain, Cleveland Co.	50,000	None	11,050,000	112.00	
Laurinburg, Scotland Co.	155,000		11,159,196		2,322
Lillington (T), Harnett Co.	40,000	None	4600,000		380
Linton (T), Lincoln Co.	115,000	10,000	11,443,138	114.00	828
Louisburg (T), Franklin Co.	77,000	10,000	11,182,746		1,778
McDowell County	31,400		15,285,422	110.00	13,538
Marion (T), McDowell Co.	87,400				1,519
Maxton (T), Robeson Co.	70,000	None	2955,446	414.20	1,321
Mooreville (T), Iredell Co.	115,000	6,000	1,657,950	7.50	3,400
Morehead City, Carteret Co.	74,000	13,894	1784,205		2,331
Morganton (T), Burke Co.	71,460				2,712
Moseley Creek Drain, Dist.	45,000				
Mt. Airy (T), Surry County	120,500		11,985,346		8,395
Mr. Olive (T), Wayne Co.	90,000	None	2855,267	47.00	1,071
Murphy (T), Cherokee County	90,000	None	1,095,769	6.00	974
Newton (T), Catawba County	88,000		1867,053		2,216
Onslow County	49,000		15,727,529	\$8.00	14,125
Plymouth, Washington Co.	30,000		560,000		2,165
Raeford School District	35,000	None	1951,051		
Raeford (T), Hoke County	35,000		4787,000		
Randolph County	110,000		9,389,512	\$8.20	29,491
Red Springs (T), Robeson Co.	35,000	6,000	2590,000	49.50	1,089
Richmond County	181,000	25,000	25,856,000	111.50	19,673
River Twp., Warren County	30,000		775,000		
Rockingham County	75,000	None	18,208,043	9.20	51,945
Rockingham (T), Richmond Co.	103,000	15,000	12,450,000	49.80	36,473
Rocky Mount Graded S. D.	50,000	None	1,348,527		2,165
Rowland High School Dist.	25,000		923,043		
Rowland, Robeson County	52,500				787
Roxboro Township	75,000	None	1,600,000		
Rutherfordton (T), Rutherford Co.	70,000		2620,650	115.00	1,062
Sampson County	88,000	None	18,653,862	10.00	16,059
Sanford School District	30,000		1,474,344		
Scotland Neck (T), Halifax Co.	180,000				1,726
Selma Graded School Dist.	40,000	15,000	11,613,131	49.00	
Selma (T), Johnston Co.	39,000		470,327		1,331
Shelby (C), Cleveland Co.	1100,000		21,493,557		3,127
Shoals Township	30,000		532,200		
Southern Pines (T), Moore Co.	48,000	8,000	2608,000	220.00	

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Weldon (T), Halifax County	+\$35,000				1,999
West Asheville S. D., Buncombe County	75,000		4978,483		
Westfield Township	30,000		483,200		
Wilson County	628,000		8,656,418		
Winterville Township	50,000	None	798,471		
Yadkin County	60,000	None	43,595,216	49.60	+15,428
Yancey County	159,000		\$1,499,469	\$21.20	12,078

(C) City. (T) Town. f 1912 figures. * 1913 figures. † 1914 figures. a 1915 figures. h 1916 figures. p Total debt. b Net 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, &c.

Admitted as a State..... One of Original Thirteen
 Total area of State..... 30,570
 State Capital..... Columbia
 Governor (term expires 1917 a)..... Richard I. Manning
 Secretary of State (term expires 1917 a)..... R. M. McCown
 Treasurer (term expires 1917 a)..... S. T. Carter
 Comptroller (term expires 1917 a)..... C. W. Sawyer
 a Term expires upon qualification of successor.

LEGISLATURE meets annually on the second Tuesday in January, sessions are not limited, but may of numbers 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 Roblison, 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 Sept. 23 1916 consisted of the following items:

LOANS—	When Due.	Refunding Bonds.
Consols 1873.		4s g 12-J-J \$4,731,720 Oct Jan 1 1952 (Subject to call after Jan 1 1932)
6s 73 J-J \$28,158.90c		Blue Bonds 1837.
6s 75 7/8-J-J \$85.21	Past due	4 1/2s J-J \$400,000 Oct July 1 1923
Deficiency Stock 1878.		Bonds Fundable into 4 1/2s Redemtion of Brown Consols.
6s g J-J \$15.11	Past due	Various old bonds, principal fundable.
6s g Agricul. Col. Scrip (two pieces).		
6s g J-J \$191,800c Irredeemable		
Clemson College Stock 1891.		
6s J-J \$58,539c Irredeemable		

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. In 1911 the General Assembly also passed an Act requiring the State Treasurer to remove from the books all wholly invalid 6% Greene Consolidated bonds, amounting to \$224,640.

The State Supreme Court on Sept. 27 1907 handed down a decision upholding the validity of certain bonds alleged to have been stolen from the State Treasurer's office. V. 85, p. 879. By this decision the bonds to refund Brown consols of 1892 were increased by \$14,500.

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 Sept. 23 1916 was \$5,382,059.39, not including \$32,711.82 4 1/2% Refunding Brown Consols called for redemption April 1 1918 and for which there was cash on hand. Past-due bonds, long overdue, are also omitted. The total issue of 4 1/2% Redemption Brown Consols under Act of 1892 was \$5,622,745.97, of which \$391,025.97 were retired by the Sinking Fund, exhausting the assets of the fund; but \$4,731,720 4% gold bonds issued under an Act of 1912 were sold April 1 1916, and the remaining outstanding 4 1/2% Redemption Brown Consols redeemed. The assets of the ordinary sinking fund on Jan. 1 1916 amounted to \$96,245.10.

Years—	Real Estate.	Personal Property.	Railroads.	Total.	Tax per 1,000.
1915	\$102,805,144	\$102,285,861	\$45,816,096	\$310,907,101	\$7.00
1914	162,421,912	109,824,187	43,923,083	301,178,882	6.00
1913	152,061,938	96,119,400	43,359,299	291,541,003	5.75
1912	147,051,422	90,474,520	42,229,407	279,755,349	5.75
1908	134,536,251	84,872,328	41,959,377	271,367,956	5.50
1904	108,254,037	69,534,698	29,765,698	207,554,433	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	7,392,900	120,551,424	4.75

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 shall 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 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, bridges and bridges, to make and support bridges, to purchase, 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 of the majority is 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 shall 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 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, Blshopville, 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. 8 above. [Proposed amendments to Section 7 of Article VIII, Section 5, Article X, and also to Article X by adding two new sections to be designated as Sections 15 and 18, were submitted to the voters at the general election on Nov. 7 1916. V. 103, p. 1240. As soon as it is definitely determined by official count whether these amendments carried or not, the fact will be reported in the State and City Dept. of the "Chronicle."]

TAXATION OF MUNICIPAL BONDS.—A law was passed in 1912 exempting all school and municipal bonds from taxation. Heretofore the only bonds which were non-taxable were those specifically exempted under the Acts authorizing their issuance. V. 94, p. 645.

DRAINAGE LAW CONSTITUTIONAL.—State Supreme Court on Feb. 28 1916 rendered a decision declaring the drainage law of 1912 constitutional. See "Chronicle" of Mar. 4, 1916, page 906.

POPULATION OF STATE.—			
1910	1,515,400	1880	703,708
1900	1,340,316	1850	668,507
1890	1,151,149	1840	594,398
1880	995,677	1830	581,185
1870	795,606		

The percentage of the colored population was 60.70% in 1880, 60.16% in 1890, 58.4% in 1900 and 55.2% in 1910. In number, blacks were 393,944 in 1850, 412,320 in 1860, 415,814 in 1870, 604,332 in 1880, 692,603 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.
 4 1/2s A-O \$8,000c...Apr 1 1919
 Sewer Bonds.
 4 1/2s A-O \$50,000c...1952
 (Interest 4 1/2% for 30 years, 4% for 20 years.)
 Refunding Railroad Bonds.
 5s 12 A-O \$16,000c...Apr 1 1922
 Street Improvement Bonds.
 5s 10 A-O \$25,000c...Apr 1 1933
 5s 10 A-O \$5,000c...Apr 1 1937
 5s 15 M-N \$3,000c...May 1 1945
 Refunding School Bonds.
 4s A-O \$2,500...1952
 BOND. DEBT May 5 '16...\$256,500
 Assess. valuation...3,250,000
 Population in 1910...9,654
 Coupons are tax-receivable.

CAMDEN.
 This city is in Kershaw Co. Inc. as a town in 1768 and as city in 1890.
 Water Works Bonds.
 5s 13 M-N \$800,000c...May 1 1953
 (Subject to call beg. May 1933)
 5s 16 A-O \$18,000c...Oct 1 1936
 (Subject to call begin, Oct. 1 1936.)
 Electric Light Bonds.
 5s 13 M-N \$35,000c...May 1 1953
 (Subject to call beg. May 1 1933)
 5s 16 A-O \$7,000c...Oct 1 1956
 (Subject to call begin, Oct. 1 1936.)
 Opera House Bonds.
 5s 97 M-S \$7,500...Mar 15 1917
 5s 90 M-S 7,500...Mar 15 1920
 Paving Bonds.
 5s 97 M-S \$2,500...Mar 15 1917
 Sewer (Red. beg. 20 yrs. fr. issue).
 5s 98 J-J \$50,000...1950
 BOND. DEBT Sept 29 '16...\$125,500
 Water light bonds (incl.)...125,000
 Sinking funds...10,000
 Ass'd val. 1915 (1/2 act.)...1,523,073
 Tax rate (per \$1,000) 1915...\$16.00
 Population in 1910...3,665
 INT. on bonds marked (\$) at Hanover Nat. Bank, N. Y.; on others at City Treasurer's office.

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 99 A-O \$318,500c...Oct 1 1929
 Conversion Bonds.
 5s A-O \$313,000...Oct 1 '22-'26
 5s J-J 23,000c...in 99 years
 4 1/2s A-O 90,000c...Apr 1 1928
 4 1/2s 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 Sept 1916...\$4,138,500
 Ass'd val. 15 (abt. 1-3 act.) 20,787,105
 Total tax (per \$1,000) 15...\$47.78
 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 \$3,000c...1929
 5s 09 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 35,000c...July 1955
 Sewer (Red. beg. 20 yrs. from issue).
 5s 12 July \$30,000c...July 1 1952
 T.O.T. B.D. DT. Sept 22 '16...\$148,000
 Water bonds (included)...77,000
 Assess. val. 15 (abt. 1-3 act.) 850,000
 Tax rate (per \$1,000) 1916...\$17.50
 INT. at Hanover Nat. Bk N. Y.

DARLINGTON.
 This town is the county seat of Darlington Co. Pop'n 1910, 3,789.
 Railroad refunding 5s...\$50,000
 Sewer bonds 5s...30,000
 Railroad-aid 5s...12,000
 Refunding Town-Hall Bonds.
 5s 12 J-J \$20,000c...Jan 15 1932
 TOTAL DEBT Sept 22 '16...\$112,000
 Assessed valuation 1915...1,520,070
 Tax rate (per \$1,000) 1916...\$20.00
 INT. at Nat. Bk of Comm. N. Y.

DILLON.
 This city is in Dillon Co. Last chartered dated April 4 1901.
 Water Bonds (Red. beg. in 1932).
 5s 13 J-D \$38,000c...June 1 1953
 Sewer Bonds (Red. beg. in 1932).
 5s 12 J-D \$39,000c...June 1 1952
 Electric-light bonds...\$23,000
 BOND. DEBT Sept 22 1916...\$100,000
 Assessed valuation 1916...645,775
 Total tax (per \$1,000) 1916...\$18.00
 Population in 1910...1,737
 INT. at People's Bk in Ill

CHESTER.
 This city is in Chester County.
 Refunding Bonds.
 4 1/2s A-O \$8,000c...1923
 5s 12 A-O \$4,000c...Oct 1 1942
 Water, Sewer & Light Bonds.
 6s 11 A-O \$50,000c...1917
 Water Extension Bonds.
 4 1/2s A-O \$19,000c...1922
 Improvement Bonds.
 4 1/2s \$26,000...1929
 BOND. DEBT Sept 1916...\$125,000
 Assessed valuation 1915...1,766,000
 Population in 1910...4,754
 * INT. at W. N. Coler & Co. N. Y.; others at local banks.

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 capital 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.
 4 1/2s 05 J-J \$390,000c...July 1945
 4 1/2s 16 J-J 300,000c...Jan 1 '18-'56
 Sewer Extension Bonds.
 4 1/2s 16 J-J \$200,000c...Jan 1 '18-'56
 Refunding Bonds.
 5s 11 M-N \$850,000c...Mar 1 1941
 BOND. DEBT Sept 1 '16...\$1,040,000
 Sewer bonds (included)...200,000
 Special assess't bds. (incl.)...90,000
 Sinking fund...37,894
 Floating debt...28,504
 Assessed valuation, real...10,393,687
 Assessed val., personal...4,737,247
 Total val. (equalized) 15...15,130,934
 Actual value (estimated)...60,000,000
 Total tax rate (City & county 18.00) 1915...\$18.00
 Population in 1910...26,319
 INT. at Townsend Scott & Son, Baltimore, Columbia, and in N. Y. C.

COLUMBIA SCHOOL DISTRICT.
 This district is coterminous with the boundaries of the city and has property valued at \$400,000.
 5s 15 M-N \$250,000c...May 1 1940
 BOND. DEBT Oct 8 1916...\$273,000
 Sinking funds...9,000
 Assessed valuation 15...15,373,895
 Population in 1915 (est.)...40,000
 INT. at Hanover Nat. Bk N. Y.

DILLON COUNTY.
Dillon is the county seat.
Court-House and Jail Bonds.
5s '11 A-O \$80,000...Apr 1 1931
Road Bonds.
5s '11 \$100,000...1931
TOT, B.D. DT. Mar 24 '16 \$180,000
Floating debt... 15,000
Sinking funds... 8,300
Assessed valuation 1915...3,959,943
Tax rate (per \$1,000) 1915...\$17.50
Population in 1910...22,615

FLORENCE.
This city is in Florence County.
Commissioner government approved
Nov. 12 1912. Pop'n 1910, 7,057.
Sewer Bonds (Red. beg. in 1930).
5s '10 J-J \$70,000...Jan 1 1950
Water Bonds.
5s '02 \$50,000...Jan & July 1 '42
5s '10 J-J 30,000...Jan 1 1950
School Bonds (red. aft. Jan. 1 '28)
5s '08 \$48,000...May 1 1948
Past indebtedness.
a '94 \$25,000...Feb 4 1919
z Refunding (Red. beg. in 1935).
5s '15 F-A \$140,000...Aug 1 1945
5s '15 F-A \$140,000...Aug 1 1945
4 1/2s '15 F-A \$40,000...Aug 1 1945
TOT, DEBT Oct. 1915...\$355,000
Water works debt (incl.)... 100,000
Sinking fund... 5,463
Assess. val. '14...2,352,635
Actual value (est.)...11,763,175
z INT. payable in New York.

FLORENCE SCH. DIST. NO. 1.
This district not only includes the
city of Florence but also adjacent
territory. Int. payable in N. Y.
5s '15 F-A \$52,000...Aug 1 1935
BOND, DEBT Mar 30 '16 \$100,000
Assess. val. 1914...2,784,845
Actual value (est.)...7,000,000
Population 1915 (est.)...15,000

GAFFNEY.
This city is in Cherokee County.
Water & Sewer (Red. aft. Oct. 29)
5s '09 J-J \$84,000...Oct. 1 1949
BOND, DEBT Jan 1916...\$150,000
Sinking fund... 14,507
Assess. val. '15 (1/2 act.)...1,500,000
Population in 1910...4,787

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, 5,630.
Refunding Bonds.
4 1/2s J-J \$75,000...Dec 1 1932
Water (Red. aft. Jan 1923).
5s '03 J-D \$64,000...Dec 1943
BOND, DEBT Mar 28 '16 \$139,000
Water debt (included)... 64,000
Assessed val. '15 (3-5 act.)...1,829,932
INT. at Nat. Park Bank, N. Y.

GREENVILLE.
This city is the county seat of
Greenville Co. Incorp. Feb. 14 1907
Bridge Bonds (Tax-free).
4 1/2s '00 \$5,500...July 1925
Railroad (Free from city tax).
4 1/2s '00 \$9,500...July 1920
4 1/2s '83 10,500...July 1935
5s '83 & '91 16,500...July 1923
Funding & Imp't. (Tax-exempt).
4 1/2s '05 J-J \$125,000...July 1 1933
Refunding (Free from city tax).
4 1/2s '06 J-J \$10,000...July 1936
5s '10 J-J \$5,000...Jan 1 1930
5s '11 J-J \$7,000...Apr 1 1931
5s '12 J-J \$10,000...July 1 1942
5s '13 M-S \$15,000...Mar 1 1944
5s '15 J-J \$25,000...July 1 1945
Street (Free from city tax).
5s '10 J-J \$100,000...July 1 1940
5s '11 J-J 100,000...July 1940
5s '12 J-J \$115,000...July 1 1942
5s '15 J-J \$100,000...July 1 1945
Sewer (Free from city tax).
6s '02 J-J \$75,000...July 1922
5s '10 J-J \$40,000...July 1 1940
5s '12 J-J \$25,000...July 1 1942
5s '15 J-J \$25,000...July 1 1945
School (Free from city tax).
4 1/2s '08 \$18,000...July 1938
BOND, DEBT Nov 1 1916 \$833,500
Sinking fund... 15,000
Assess. val. '16 (30% act.)...5,858,875
Population in 1910...15,741
INT. on bonds marked (a) at Nat.
Bank of Greenville; (b) in N. Y. City
and at Nat. Bank of Greenville; (c) in
N. Y. City; (d) Nat. City Bank, N. Y.

GREENVILLE SCH. D. No. 17.
Building Bonds.
5s '16 J-J \$50,000...July 1 1936
BOND, DEBT July 1916...\$185,000
Sinking fund... 35,148

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 '09 J-J \$32,000...July 1 1919
4 1/2s '08 J-J 60,000...May 1 1938
Greenville & Laurens RR.
4 1/2s '05 A-O \$10,500...Apr 1 1930
5s '07 J-J 5,500...July 1 1937
5s '08 J-J 5,500...Jan 1 1938
Railroad Bonds.
4 1/2s '03 \$30,500...1933
Ref. Air Line Ry. Bonds.
5s '15 J-J \$10,000...July 1 1945
Refunding Bonds.
4s '01 J-J \$31,000...July 1 1931
Emergency-Flood Bonds.
4 1/2s '09 J-J \$25,000...Jan 1 1939
Court-House Bonds.
5s '15 J-J \$60,000...July 1 1945
4 1/2s '15 J-J 60,000...July 1 1945
Jail Bonds.
5s '15 J-J \$30,000...July 1 1945
Road Bonds.
4 1/2s '15 J-J \$400,000...July 1 '40-'55
4 1/2s '15 500,000...July 1 '20-'39
BOND, DEBT July 1916 \$785,000
Floating debt... 7,600

Assessed valuation 1915...17,316,290
Real value (estimated)...150,000,000
Total tax rate (per \$1,000) '15 \$19.00
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 '07 Oct \$22,000...1917
Water & Electric-Light Bonds.
6s '08 J-J \$40,000...1938
Sewer & Water (Red. aft. June '22).
5s '02 J-D \$40,000...June 1 1942
Street Bonds.
5s '08 J-J \$50,000...1928
5s '15 M-S 100,000...Sept 1 1945
TOTAL DEBT Oct 1916...\$243,860
Water-works debt (incl.)... 40,000
Assess. val. 1915...2,631,541
Real value (est.) 1914...10,000,000
Population in 1910...6,614
INT. at Hanover Nat. Bank, N. Y.

KEESHAW COUNTY.
County seat is Camden. Bonds
are tax-exempt. Pop'n 1910, 27,094.
Court-House Bonds.
5s '05 Apr \$25,000...Apr 1 1930
Bridge Bonds.
5s '09 M-N \$40,000...May 1 1923
Refunding Bonds.
5s '12 M-N \$95,000...May 1 1942
BOND, DEBT Oct 27 1916 \$169,000
Sinking funds... 34,000
Assess. val. '16 (1-8 act.)...5,223,501
State & Co. tax (per \$1,000) '16 \$20.50

LANCASTER COUNTY.
Lancaster is the county seat.
Railroad Bonds.
4s '01 \$80,000...1941
Past Due Bonds.
4 1/2s '14 J-J \$75,000...1934
Refunding Railroad-Aid Bonds.
5s '12 July \$47,000...July 1 1952
BOND, DEBT Sept 1916 \$202,000
Floating debt... 40,000
Sinking fund... 23,000
Assess. val. '15 (1-5 act.)...3,777,000
State & Co. tax (per \$1,000) '16 \$22.75
Population in 1910...26,650
INT. on bonds marked (1) at Han-
over Nat. Bank, N. Y.; (2) in Lan-
caster; (3) W. N. Coler & Co., N. Y.

ORANGEBURG.
This city is the county seat of
Orangeburg Co. Incorp. Dec. 24 1853
Commissioner government adopted
July 17 1913. Pop'n 1910, 5,994.
Railroad Bonds.
Jan \$19,500; \$500 paid vly
4 1/2s '13 20,000...July 1 1933
Water and Light Bonds.
5s '15 J-J 30,000...July 1 1955
(Subject to call begin. July 1 1935.)
Sewer Bonds (Red. beg. in 1927).
4 1/2s '07 J-J \$50,000...Jan 1 1947
BOND, DEBT Oct 1915...\$151,000
Sinking fund (Water & Light)... 16,142
July 16 '15 Other bonds... 13,228
Assessed valuation 1914...1,925,820
Real value (estimated)...4,000,000
INT. on bonds marked (2) at
Hanover Nat. Bank, N. Y.; (a)
National Park Bank, N. Y.

ROCK HILL.
This city is in York County. Incor.
in 1893. Bonds are tax-exempt.
Funding Bonds.
4 1/2s \$10,000...July 1 1922
5s '14 J-J 48,000...July 1 '17-'34
Refunding Bonds.
5s '11 Water (Red. aft. 20 yrs. from issue)
5s '11 J-J \$150,000...Jan 1 1951
5s '13 J-J 50,000...Jan 1 1933
Sewer Bonds (Red. beg. in 1931).
5s '11 J-J \$100,000...Jan 1 1951
College Bonds.
6s \$60,000...July 1 1923
Light Bonds (Red. beg. 1931).
5s '11 J-J \$35,000...Jan 1 1951
BOND, DEBT Sept 1916...\$472,000
Assessed val. '15 (1/2 act.)...2,493,496
Tax rate (per \$1,000) '16...\$17.00
Population in 1910...7,216
INT. on bonds marked (1) at A. B.
Leach & Co., N. Y.; (2) at Mechanics
& Metals Nat. Bank, N. Y.; on all
others at City Treasurer's office.

SPARTANBURG.
County seat of Spartanburg.
This city was reincorp. Dec. 14 1901.
Refunding Bonds.
4 1/2s '11 J-J \$11,000...July 1 1931
4 1/2s '12 M-S \$90,000...Sept 1 1932
4 1/2s '15 J-J \$13,000...Sept 1 1935
Opera-House Bonds.
6s '87 J-J \$5,500...July 1 1917
Improvement Bonds.
6s '07 M-N \$5,000...May 1 1917
Paving Bonds.
4 1/2s '01 J-J \$50,000...July 1 1931
4 1/2s '05 A-O 100,000...Oct 1 1935
Street & Sidewalk Bonds.
4 1/2s '12 M-S \$90,000...Sept 1 1942
4 1/2s '13 F-A 100,000...Aug 1 1943
Water-Works Bonds (assumed).
4s '08 M-S 230,000...Sept 1 1948
(Subject to call after Sept 1 1928)
A. & C. A. L. Ry. Co. Bonds.
6s '87 July \$4,500...July 1 1917
Sewer Bonds.
5s '98 J-J \$50,000...July 1 1928
4 1/2s '12 M-S \$20,000...Sept 1 1942
BOND, DEBT Oct 1916...\$774,000
Water debt (included)... 250,000
Floating debt... 100,460
Sinking fund... 20,100
Assessed valuation 1916...7,652,223
Total tax (per \$1,000) '16...\$12.50
Population in 1910...17,517
* INT. at Nat. Park Bk., N. Y.

SPARTANBURG SCHOOL DIST.
Building Bonds.
6s '89 J-J \$12,000...1919
6s '07 J-J 10,000...1927
4 1/2s '01 J-J 20,000...1921
4s '06 J-J \$30,000...1936
4 1/2s '12 J-J \$50,000...Jan 1 1932

BOND, DEBT Sept 1916...\$122,000
Floating debt... 25,145
Assess. val. '15 (1-3 act.)...7,675,175
Tax rate (per \$1,000) '16...\$8.50
Population in 1916 (est.)...24,000
* INT. at Hanover Nat. Bank,
N. Y.; others at County Treas. office.

SPARTANBURG COUNTY.
County seat is Spartanburg. A
portion of this county has been taken to
help make the new county of Chero-
kee. The new county will assume
responsibility for about one-sixth of
the debt of Spartanburg County.
Bonds are exempt from State and
county tax. Pop'n 1910, 83,465.
4s '02 J-J \$50,000...July 1 1920
Railroad Bonds.
6s '02 J-J \$50,000...Jan 1 1922
Refunding Bonds.
4 1/2s '05 J-J \$24,000...Jan 1 1925
Fund & Bridge (Red. beg. in '24).
4 1/2s '09 J-J \$250,000...Jan 1 1939
BOND, DEBT Sept 25 1916 \$369,000
Sinking funds... 59,344
Assess. val. '15 (3-5 act.)...20,725,443
Total tax rate (per \$1,000) '16 \$18.50

SUMTER.
This city is in Sumter County.
Chartered as a city Dec. 10 1887.
All bonds are taxable. Commission
government adopted June 11 1912.
Water Works (Red. beg. in 1925).
4 1/2s J-J \$116,000...1945
Sewer Bonds (Red. beg. in 1929).
5s J-J \$50,000...1949
Street Bonds (Red. beg. in 1931).
5s '11 A-O \$25,000...Apr 1 1951
5s '15 J-J \$25,000...Jan 15 '17-'36
City-Hall Refunding Bonds.
5s '14 \$20,000...1924
TOTAL DEBT Sept 22 '16 \$436,000
Floating debt... 85,000
Sinking fund... 1,153
Assessed valuation 1916...3,316,924
Tax rate (per \$1,000) 1916...\$15.00
Population in 1910...8,109
INT. on water bonds at Chase Nat.
Bank, N. Y.; on sewer bonds at Har-
ris, Forbes & Co., N. Y.; on paving
bonds at E. H. Rollins & Sons, N. Y.
* While these bonds are direct obli-

gations of the city, 2-3 of them are
paid by special assessment.

UNION.
This city is the county seat of
Union County. Pop'n 1910, 5,623.
Sewer Bonds...\$35,000
Water-Works-Extension.
5s '15 A-O \$25,000...1955
(Subject to call beginning in 1935)
Water and Light Bonds.
5s \$34,000...1926
Funding Bds. (Red. beg. in 1926).
4 1/2s '06 J-J \$25,000...July 1 1946
Improvement Bonds...\$12,000
BOND, DEBT Oct 1915...\$137,000
Assessed val. '14 (3-5 act.)...1,800,000
Total tax (per \$1,000) '14...\$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,-
467 is now outstanding.
5s '15 J-J \$25,000...Apr 1 1935
Refunding Bonds.
5s '15 J-J \$25,000...Jan 1 1935
Court-House Bonds.
4 1/2s '11 J-J \$75,000...Jan 1 1931
NET DEBT Jan 1916...\$118,400
Assessed valuation...6,571,916
Real value (estimated)...10,000,000
Population in 1910...29,911
INT. payable in New York City.

WINNSBORO.
This city is the county seat of
Fairfield Co. Pop'n 1910, 1,764.
Water-Works Bonds.
5s '15 J-J \$50,000...May 1 1955
Sewerage Bonds.
5s '15 J-J \$20,000...May 1 1945
Electric-Light Bonds.
5s '15 J-J \$10,000...May 1 1945
School bonds...\$7,000
BOND, DEBT Mar 28 '16...\$7,000
Water bonds (included)... 50,000
Sinking Water, sewer & light
funds (School bonds)... 1,216
Assessed valuation 1915...177,375
Real value (est.)...1,500,000
INT. payable in N. Y. City.

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n
Abbeville (C), Abbeville Co.	\$116,600	\$10,000	\$1,250,000	\$11.00	4,450
Abbeville School District	30,000				
Alcon County	40,000	15,000	1,444,000		41,849
Almondale (T), Barnwell Co.	75,000		6,910,946		1,453
Anderson Co. S. D. No. 17	100,000	None	4,500,000	\$10.00	1,937
Bainbridge (T), Bainbridge Co.	45,250	2,000	552,290	\$12.00	1,324
Barnwell (T), Barnwell Co.	37,500	None	615,200	\$14.00	2,486
Beaufort (T), Beaufort County	43,000	None	634,218	\$12.50	30,355
Beaufort County	30,000	None	634,218	\$22.00	2,646
Bennettsville (T), Marlboro Co.	100,000	None	900,000	\$20.00	23,487
Berkeley County	30,000	None	4,310,000		12,583
Catawba Twp., York County	60,000	None	2,389,280		10,000
Cherokee School District	27,000	None	1,000,000	\$10.00	29,425
Cherokee County	75,000	29,000	97,055,322	\$17.25	32,183
Clarendon County	90,000	20,000	1,152,725	\$16.00	3,272
Clinton (T), Laurens County	100,000	None	991,715	\$15.00	6,027
Court House Twp. S. D. No. 1	31,500	None	2,150,000	\$8.00	36,027
Darlington County	50,000	None	6,593,000		35,671
Darlington School District	80,000	None	6,528,705	\$23.00	2,983
Florence County	35,000	None	68,750,000		20,506
Gaffney (C), Pickens County	32,500	None	800,000	\$15.00	1,673
Gaffney School District	55,000	None	1,851,670		2,305
Gills Creek (Twp.), Lan. Co.	29,000	None	3,445,000	\$23.50	1,763
Greenwood Sch. Dist. No. 18	100,500	None	63,202,061	\$66.00	1,880
Groce (T), Greenville County	92,000	None	943,111		5,028
Hartsville (T), Darlington Co.	55,000	3,000	814,587	\$19.00	27,337
Hartselle Sch. Dist. No. 32	25,000	None	1,072,451		1,763
Honea Path (T), Anderson Co.	37,500	None	653,451		2,650
Hunter Twp. S. D. 5, Laurens Co.	45,000	None	1,520,000	\$26.50	4,818
Johnston School District	25,000	None	555,000		41,550
Laurens (C), Laurens County	98,000	18,891	11,500,000	\$14.00	25,318
Laurens County	170,000	None	6,325,906	\$18.00	1,708
Laurens School District	44,000	None	1,400,000	\$7.00	1,832
Lee County	85,000	None	63,509,285	\$19.25	5,028
Lexington County Sch. Dist.	57,500	None	3,794,452	\$15.00	20,506
Marion County	100,000	None	\$1,051,705	\$9.50	1,832
Marion Co. Graded S. D. No. 10	35,000	None	642,500		5,028
Mullins (T), Marion County	60,000	30,847	2,150,000	\$11.50	27,337
Newberry (C), Newberry Co.	153,000	None	4,889,680	\$17.50	1,880
Oconee County	30,000	None	4,821,130	\$5.00	1,413
Orangeburg Sch. Dist. No. 26	45,000	None	22,731,712	\$11.50	38,472
Rock Hill School District	75,000	None	377,360	\$10.00	1,708
Richland County	125,000	None	8,015,825	\$16.00	1,880
Seneca (C), Oconee County	25,000	None	2,987,000		47,718
Sumter County	285,000	None	11,308,374	\$16.25	6,525
Sumter School Dist. No. 17	104,000	None	2,987,000		1,880
Timmonsville (T), Florence Co.	35,000	None	62,500,000	\$14.00	1,880
Union School District	30,000	None	657,456	\$18.00	47,718
York County (T), Spartanburg Co.	60,000	None	1,308,374	\$16.25	6,525
York Twp., York County	56,000	None	1,308,374	\$16.25	6,525

(C) City. (T) Town. (Twp) Township. a Total debt. * 1912 figures.
1 1913 figures. c 1914 figures. b 1915 figures. d 1916 figures.

State of Georgia.
ITS
DEBT, RESOURCES, &c.
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)..... N. E. Harris
Sec. of State (term expires July 1 1917)..... Philip Cook
Attorney-General (term expires July 1 1917) Clifford Walker
Treasurer (term expires July 1 1917)..... Wm. J. Speer
Comptroller (term expires July 1 1917)..... Wm. A. Wright
LEGISLATURE, under Act of 1902, meets annually on Fourth Wednes-
day in June.
HISTORY OF DEBT.—The details of Georgia's early history in debt-
making will be found in the "State and City" Supplement for April 1893,
pages 165 and 166.
Redemption Bonds.
4 1/2s '92 J-J 207,000...Jan 1 1922
4s '98 J-J 230,000...July 1 1926
Refunding Bonds.
3 1/2s '00 J-J (\$1,800,000 & cr.) Jan '17-'34
Woodruff (T) 33,000 & cr. Jan 1 '35
Refunding Bonds (Con.).
4 1/2s '15 J-J (\$138,000 & cr.) July 1 1935
1,800,000 & cr. July 1 '34-'44
1,525,000 & cr. July 1 1945
State University Bonds.
7s Var. J-J \$282,500...1932 to 1946
3 1/2s '08-09 J-J (2,000,000) Jan 1958
1,700,000...Jan 1959
Past-due bonds...\$3,500

State University 7% bonds fall due as follows: \$3,000 July 1932; \$61,000 April 1933; \$1,000 May 1933; \$96,000 April 1934; \$86,000 June 1935; \$6,000 July 1935; \$1,000 January 1936; \$1,000 April 1936; \$15,000 February 1937; \$3,000 October 1940; \$2,500 July 1942 and \$7,000 in July 1945.

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 Oct. 1 1916 was \$6,028,000, of which \$6,024,500 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.

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
1916						\$5.00
1917	\$800,435,892		\$151,327,580		\$951,763,472	4.80
1918	803,390,196		150,152,686		953,542,882	4.50
1919	704,337,228		138,021,114		842,358,342	5.00
1920	642,550,122		124,237,017		766,787,139	5.00
1908	584,199,197		121,183,228		705,382,425	5.00
1906	536,699,932		90,832,187		627,532,119	4.80
1905	491,820,258		83,019,994		574,840,252	4.00
1900	237,547,883	150,606,530	45,189,278		433,343,691	2.00
1890	225,054,915	152,811,869	38,462,161		416,328,945	3.00
1880	139,457,255	95,275,876	12,490,252		251,224,651	3.90
1870		226,119,519			226,119,519	

STATE PROPERTY.—The State owns the Western & Atlantic R. R., 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 R. R. Company at a rental of \$420,012 per annum. It also holds 186 shares of the Georgia R. R. & Bkg. Co. and 440 shares of the Southern & Atlantic Telegraph Co.

CONSTITUTIONAL AMENDMENT.—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 centum of the assessed value of the taxable property at the time of the adoption of this constitution may be authorized by law to increase, at any time, the amount of said debt three per centum upon such assessed valuation; except that the City Council of Augusta, from time to time, as necessary, for the purpose of protection against floods, may incur a bonded indebtedness upon its power-producing canal and municipal water-works, in addition to the debts hereinbefore in this paragraph allowed to be incurred, to an amount in the aggregate not exceeding fifty per centum of the combined value of such properties, the valuation of such properties to be fixed as may be prescribed by law, but said valuation not to exceed a figure five per cent on which shall represent the net revenue per annum produced by the two such properties together at the time of said valuation and such indebtedness not to be incurred except with the assent of two-thirds of the qualified voters of such city, at an election or elections for that purpose to be held as may be now, or may be hereafter, prescribed by law for the incurring of new debts by said the City Council of Augusta." Paragraph 2 "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. 83, 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 cases 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	1860	1,057,286	1820	340,985
1900	2,216,331	1850	906,185	1810	252,433
1890	1,837,353	1840	691,392	1800	162,680
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; 465,693 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 '88,000.00. Jan 15 '17-'18

Electric-Light Bonds. 5s g M-N \$25,000.00. May 16 1923

Auditorium Bonds. 5s '15 J-D \$40,000.00. June 1 1945

School Bonds. 5s '15 J-D \$40,000.00. June 1 1945

High-School Bonds. 5s '06 M-N \$3,000.00. May 1 '17-'19

Water and Light Bonds. 4s J-J \$25,000.00. July 1 1931

Refunding Bonds. 6s Jan '90,000.00. Jan 15 1921

Municipal-Improvement Bonds. 5s '08 Feb \$55,000.00. Feb 1 '17-'38

BOND, DEBT Sept 1916. \$417,500

Sinking funds. 1916. 6,015,784

Assessed valuation 1916. 6,015,784

Tax rate (per \$1,000) 15. 12.00

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. 4s '07 \$15,000.00. 1927

Sewer Bonds. 6s g '89 A-O \$55,000.00. Apr 1 1919

4s '11 40,000.00. 1941

5s '13 J-J 10,000.00. July 1 1943

Water Bonds. 6s '90 A-O \$4,000.00. Jan 1 1917

6s '90 A-O 11,000.00. Sept 1 1920

4s '11 25,000.00. 1941

Paving Bonds. 4s '11 33,000.00. 1941

Street Improvement Bonds. 4s '16 J-J \$30,000.00. 1946

School Bonds. 4s A-O \$25,000.00. July 1 1939

5s '13 J-J 35,000.00. July 1 1943

5s '14 J-J 7,000.00. July 1 1944

Building Bonds. 6s '90 A-O \$23,000.00. Apr 1 1920

Hospital Bonds. 5s '14 J-J \$3,000.00. July 1 1944

BOND, DEBT May 1916. \$289,000

Water debt. 55,000

Assess. val. '15 (3-5 act.) 4,195,964

Total tax rate (per \$1,000) 15. \$15.00

Population in 1910 8,063

***INT. payable in N. Y. or Americus; others at Hambleton & Co., Balt.**

ATHENS. Athens is the county seat of Clarke County, Inc. 1872. Population in 1910, 14,913.

Water Bonds. 5s '92 M-N \$7,000.00. Nov 1 '17-'22

4s '98 O-S 35,000.00. July 1 1938

4s '16 J-J 40,000.00. June 30 1943

City-Hall Bonds. 4s '03 M-S \$50,000.00. Sept 1 1933

Street-Improvement Bonds. 4s '99 J-J \$49,000.00. July 1 '17-'29

4s '13 J-J 175,000.00. June 30 1943

Sewer Bonds. 5s '91 J-J \$25,000.00. July 1 1921

4s '00 J-J 14,000.00. July 1 1938

School Bonds. 5s '08 J-J \$75,000.00. Feb 15 1938

4s '13 J-J 100,000.00. June 30 1943

BOND, DEBT Mar 28 '16. \$590,000

Water debt (included) 137,000

Floating debt 84,985

Sinking fund 57,731

Assess. val. '15 (2-3 act.) 10,976,477

Total tax rate (per \$1,000) 15. \$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 \$12,500.00. Mar 1 1937

5s '07 A-O 62,500.00. Oct 1 1931

Sewer Bonds. 3s '03 J-J \$250,000.00. July 1 1933

4s '10 J-J \$1,080,000.00. Jan 1 '17-'40 (\$45,000 payable annually.)

***Hospital Bonds.** 4s '10 J-J \$100,000.00. Jan 1 1940

Redemption. 4s '87 J-J \$22,000.00. Jan 1 1917

4s '88 J-J 21,500.00. Jan 1 1918

4s '89 J-J 23,000.00. Jan 1 1919

4s '90 J-J 124,000.00. Jan 1 1920

4s '91 J-J 36,000.00. Jan 1 1921

4s '92 J-J 289,000.00. Jan 1 1922

4s '93 J-J 36,000.00. Jan 1 1923

4s '95 J-J 46,000.00. Dec 31 1924

4s '96 J-J 46,000.00. Jan 1 1926

4s '97 J-J 74,000.00. Jan 1 1927

4s '99 J-J 275,000.00. Dec 31 1925

3s '02 J-J 418,000.00. Dec 31 1933

4s '03 J-J 399,000.00. Dec 31 1933

4s '05 J-J 68,500.00. July 1 1941

4s '15 J-J 52,000.00. Sept 1 1945

4s '16 J-J 116,000.00. July 1 1946

Water Bonds. 4s '92 J-J \$500,000.00. Jan 1 1922

4s '93 J-J 182,000.00. May 31 1923

3s '01 J-J 200,000.00. July 1 1931

3s '03 J-J 150,000.00. July 1 1933

4s '07 J-J 360,000.00. July 1 1937

4s '10 J-J \$700,000.00. Jan 1 '17-'40

School Bonds. 4s '10 J-J \$500,000.00. Jan '17-'40

***Crematory Bonds.** 4s '10 J-J \$50,000.00. Jan 1 1940

***Exempt from State, city and county taxation.**

INT. in Atlanta and at Nat. Park Bank, N. Y. Issued carry tax-receipt coupons, except \$2,570,500, which are registered.

TOTAL DEBT, SINK, FUNDS, &c.

Oct. 1 '16. Sept. 1 '15. Tot. bd. debt. \$6,135,000 \$6,230,000

Water debt 2,100,000 2,130,000

On Oct. 1 1916 floating debt aggregated \$60,000 and sinking fund amounted on same date to \$1,652,394.

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 1916 was \$8,465,563.36.

ASSESSED VALUATION.—The city's assessed valuation (about 60% actual value) and tax rate have been as follows:

	1915.	1914.
Real estate.	132,710,618	129,200,580
Personal	50,042,250	52,746,425
Total.	182,812,868	181,947,005
Tax (per M)	12.50	12.50

1913. 1912.

Real estate. 121,123,219 107,942,043

Personal 51,165,290 46,885,444

Total 172,288,509 154,827,487

Tax (per M) 12.50 12.50

The total tax rate (per \$1,000) for 1916 was \$24.80, being made up of the State and county tax, \$12.50, and city tax proper, \$12.30.

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 Co. Inc. as a city Jan. 31 1798. Summerville annexed Jan. 1 1912.

Pop'n 1910, 41,040; '15 (est.), 50,000.

This city suffered loss by fire on Mar. 22 1916 est. at between \$5,000,000 and \$7,000,000. V. 102, p. 1553.

Refunding Bonds. 4s '04 M-N \$104,000.00. May 1 1924

4s '05 A-O 88,000.00. Apr 1 1925

4s '06 A-O 56,000.00. Apr 1 1928

4s '07 A-O 62,000.00. Apr 1 1927

3s '08 M-S 100,000.00. Mar 1 1928

3s '09 J-D 48,000.00. June 1 1929

3s '09 M-N 66,000.00. Nov 1 1929

3s '10 A-O 82,000.00. Apr 1 1930

4s '01 M-N 65,000.00. Nov 1 1930

4s '01 J-D 65,000.00. Dec 1 1931

BAINBRIDGE (Continued).
 Sewer bonds \$26,000
 School bonds 46,000
City-Hall Bonds.
 5s '12 J-J \$15,000.....Jan 1 '28-'42
Water-Works Bonds.
 5s '12 J-J \$13,000.....Part yearly
 5s '12 J-J 10,000.....Jan 1 '33-'42
Paving Bonds.
 5s '12 J-J \$25,000.....Jan 1 '18-'42
TOTAL DEBT Oct 4 1916. \$150,000
 Assessed valuation 1915.....3,400,000
 INT. at Hanover Nat. Bk., N. Y.

BARNESVILLE.
 This city is in Pike County.
Water Bonds.
 6s '93 \$12,000.....Jan. 1923
Auditorium Bonds.
 6s '96 \$15,000.....Jan. 1 1923
Public Property Impt. Bonds.
 5s '16 J-J \$5,000.....Jan 1 1912
School, Water & Light Bonds.
 4s '03 \$10,000.....Jan 1 1923
 6s '08 25,000.....Jan 1 1927
Water, Sewer & Light Bonds.
 5s '11 J-J \$50,000.....Jan 1 '33-'41
 BOND. DEBT Sept 29 '16. \$117,000
 Floating debt.....14,500
 Assessed valuation 1916.....1,968,939
 Tax rate (per \$1,000) '16.....\$12.00
 Population in 1910.....3,065
 INT. at Hanover Nat. Bk., N. Y.

BLAKELY.
 This city is in Early County. In-
 corp. as a town in 1870 and as a city in
 1900. Pop. '10, 1,838; '16 (est.), 2,300
Water and Light Bonds.
 5s '02 Jan \$10,000
 4 1/2s '03 Jan 11,000
School, Sewer and Public Debt.
 5s '11 Jan \$58,000.....Jan 1 1911
Ice-Plant Bonds.
 5s '15 Jan \$10,000.....Jan 1 '17-'36
 BOND. DEBT Sept. 1916 \$90,000
 Assessed valuation.....1,515,000
 Real valuation 1915.....2,250,000
 Tax rate (per \$1,000) '15.....\$12.00
 INT. at Central Bank & Trust
 Corporation, Atlanta.

BRUNSWICK.
 County seat of Glynn County. Inc.
 Feb. 22 1856. Pop. '10, 10,182.
Fire Department Bonds.
 5s '14 A-O \$13,500.....Oct 1 1914
Sewer Bonds.
 5s '14 A-O \$18,500.....Oct 1 1914
Sewer Bonds.
 5s '01 J-J \$300,000.....Jan 1 1921
 BOND. DEBT Sept 29 '16. \$330,000
 Floating debt & notes.....48,000
 Assess. val. '15 (85% act.) 9,205,863
 Assessed valuation 1916.....9,400,000
 City tax (per \$1,000) 1916.....\$17.75
 INT. payable in Brunswick.

CARROLLTON.
 This city is in Carroll County.
 Bonds tax-exempt. Pop. '10, 3,297.
School Bonds.
 5s '12 July \$1,000
 5s '12 J-J 25,000.....Jan 16 '40-'41
Water-Works Bonds.
 5s '12 J-J \$45,000.....Jan 1 1914
 5s '12 J-J 4,000.....Jan 10 1936
Street Bonds.
 5s J-J \$25,000.....Jan 10 1942
Sewer Bonds.
 5s '06 J-J \$15,000.....Jan 1 '21-'35
 5s '12 J-J 3,000.....Jan 10 1936
City-Hall Bonds.
 5s '12 J-J \$18,000.....Jan 10 '37-'39
 BOND. DEBT Apr 1916.....\$146,000
 Floating debt.....3,600
 Sinking fund.....9,000
 Assessed valuation.....2,405,000
 Total tax (per \$1,000) 1916.....\$14.50
 INT. at Hanover Nat. Bk., N. Y.

CARTERSVILLE.
 This city is in Bartow County.
Water, Light and Gas Bonds.
 5s '03 J-J \$16,000.....1923
 5s '06 J-J 20,000.....\$2,000 yearly
 El. Lt., Gas, Water & School.
 5s '12 J-J \$30,000.....Jan 1 1914
 BOND. DEBT Oct 1916.....\$88,000
 Assessed valuation 1915.....2,936,000
 Tax rate (per \$1,000) 1915.....\$12.50
 Popula'n 1910, 4,097; 1915, 4,965
 INT. at Hanover Nat. Bank, N. Y.,
 or at City Treasurer's office.

CEDARTOWN.
 This city is in Polk County.
School Bonds.
 5s '15 J-J \$50,000.....Jan 1 1945
 BOND. DEBT Sept 1916. \$130,000
 Assessed valuation 1915.....2,150,898
 Population in 1910.....3,551
 INT. payable in New York.

CLARKE COUNTY.
 County seat is Athens.
Read-Improvement Bonds.
 4s '04 J-J \$66,952.....July 1 '17-'34
Court-House and Jail Bonds.
 5s '12 J-J \$10,000.....June 30 1942
 BOND. DEBT May 1 '15 \$276,500
 Cash in treasury May '14.....72,121
 Value of Co. property '14.....469,739
 Assess. val. (real & per.) '14 13,033,150
 State & Co. tax (per \$1,000) '14.....\$9.50
 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. Pop. '10, 20,554; '16, 30,000.
Redemption Bonds.
 4 1/2s '97 J-J \$55,000.....Jan 1 1927
 4 1/2s '98 J-J 50,000.....Jan 1 1928
 3 1/2s '01 J-J 49,000.....Jan 1 1931
 4s '05 J-J 38,500.....Jan 1 1935
 4 1/2s '09 J-J 250,000.....Jan 1 1939
Bridge Bonds.
 4 1/2s '10 J-J \$90,000.....July 1 1940
 5s '12 J-J 30,000.....July 1 '17-'22
 5s '13 A-O 28,000.....Oct 1 '17-'23

City-Improvement Bonds.
 4s '04 A-O \$16,000.....Oct 1 '17-'24
Hospital Bonds.
 4 1/2s '14 J-J \$56,000.....Jan 1 '17-'44
Water-Works Bonds.
 5s '14 J-J \$42,000.....July 1 '17-'44
 BOND. DEBT Sept 29 '16 \$1,098,500
 Floating debt.....60,000
 Sinking fund.....17,000
 Tot. assess. val. (4-5 act.) '16 20,401,700
 Total tax rate (per \$1,000) '16 \$12.50
 INT. payable at City Treas. office.

CORDELE.
 County seat of Crisp Co., Inc. 1888.
School Bonds.
 6s '10 M-N \$10,000.....Aug 1 1923
 5s '14 J-J \$10,000.....Nov 5 1940
 5s '12 10,000.....1942
Improvement Bonds.
 6s \$7,000.....Jan 1 1931
 5s 10,000.....Aug 1 1934
Sewer & Water Works Bonds.
 5s '07 J-J \$45,000.....Nov 1 '30-'38
Water-Works Bonds.
 5s '12 Oct \$40,000.....Oct 1 1942
Street Bonds.
 5s '12 Oct \$40,000.....Oct 1 1942
Sewer Bonds.
 5s '12 Oct \$5,000.....Oct 1 1942
 BOND. DEBT Sept 30 '16.....177,500
 Floating debt.....5,750
 Sinking fund.....24,007
 Assessed val. '16 (3-5 act.) 3,400,000
 City tax (per \$1,000) '16.....\$13.33
 Pop. 1910, 5,883; 1916 (est.), 8,000
 INT. at Hanover Nat. Bk., N. Y.

DALTON.
 This city is in Whitfield County.
 Incorp. in 1910. Pop'n 1910, 5,324.
Water Bonds.
 5s \$15,000.....July 1 '20-'25
 5s '88 30,000.....1918
School Bonds.
 5s \$25,000.....July 1 '20-'25
Sewer Bonds.
 5s \$20,000.....July 1 '20-'30
Electric-Light Bonds.
 5s \$20,000.....July 1 '30-'35
 5s '02 10,000.....1922
Street-Paving Bonds.
 5s \$25,000.....July 1 '35-'40
 BOND. DEBT Jan 5 1916. \$145,000
 Floating debt.....41,962
 Sinking funds.....40,605
 Assessed valuation 1915.....2,931,883
 Tax rate (per \$1,000) 1915.....\$15.00
 INT. at Chase Nat. Bk., N. Y. C

DECATUR.
 This town is in De Kalb County.
School Bonds.
 5s '09 J-J \$15,000.....Jan 1 1939
 5s J-J 30,000.....July 1 1942
 5s 5,000.....
 5s '15 J-J 25,000.....1945
Sewer Bonds.
 5s A-O \$5,000.....1936
 5s '12 J-J 5,000.....July 1 1942
 5s '12 J-J 18,000.....1945
Water and Sewer Bonds.
 5s \$18,000.....
Water Bonds.
 5s A-O \$39,000.....1939
 5s J-J 15,000.....1939
 5s '15 J-J 7,000.....1945
 BOND. DEBT Mar 1916. \$182,000
 Floating debt.....17,000
 Sinking fund.....23,000
 Assessed val. '15.....3,020,000
 Total tax rate (per \$1,000) '15 \$15.00
 Pop'n 1910, 2,466; 1916 (est.), 6,000.
 INT. at Bk. of Amer., N. Y. C.

DODGE COUNTY.
 Eastman is the county seat.
Court-House & Road Bonds.
 5s '09 M-S \$100,000.....Sept 1 '17-'36
 BOND. DEBT Sept 30 '16. \$100,000
 Floating debt.....40,000
 Sinking funds.....14,000
 Assessed val. 1916 (real and
 personal) (2-5 act.).....5,098,531
 Corporation taxes (add'l).....1,000,000
 Tax rate (per \$1,000) 1916.....\$9.50
 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 \$3,875.....\$125 yearly
 s '03 20,000.....1933
 s '06 17,500.....1936
 s '08 35,000.....1938
 5s '12 Feb 25,000.....Feb 1 1942
Elec. Light & Water Bonds.
 5s '12 Feb \$15,000.....Feb 1 1942
Sewer Bonds.
 5s '12 Feb \$10,000.....Feb 1 1942
TOTAL DEBT 1910. \$125,000
 Assessed valuation.....1,975,111
 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 & Improvement Bonds.
 5s '08 M-N \$50,000.....May 1 1937
School Bonds.
 5s '08 M-N \$12,000.....May 1 1937
Park Bonds.
 5s '08 M-N \$3,000.....May 1 1937
Water, Light & Street Bonds.
 5s '10 M-N \$30,000.....1939
Filtration Plant Bonds.
 5s '16 A-O \$30,000.....Oct 4 1946
 BOND. DEBT Oct 1916.....\$232,000
 Floating debt.....33,909
 Sinking fund.....16,942
 Assessed valuation 1916.....4,289,834
 Value of city property.....341,867
 *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 \$9,500.....Jan 1 1923
Electric-Light Bonds.
 5s '09 J-J 5,000.....1939

Ref. Electric-Light Bonds.
 6s '15 \$10,000.....July 1 1935
 (Subject to call \$2,000 yearly July 1
 1929 to 1933 incl.)
Water Bonds.
 4s '05 M-N \$34,000.....May 1 '17-'33
 4 1/2s '05 J-D \$20,000.....Dec 25 1925
Paving Bonds.
 4 1/2s '09 J-J \$20,000.....1934-1937
School Bonds.
 5s '09 J-J \$15,000.....1929-1931
 20,000.....1938-1939
Street Bonds.
 5s '10 J-J \$15,000.....1933-'35-'37
 10,000.....1940
TOTAL DEBT Jan 1916. \$162,000
 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 \$18,000.....1932
Sewer Bonds.
 5s '08 M-S \$75,000.....Sept 15 1938
Water and Light Bonds.
 6s '08 \$25,000.....1923
 5s '08 M-S \$25,000.....Sept 15 1938
School Bonds.
 5s '08 M-S \$30,000.....Sept 15 1938
 5s '16 J-J 23,000.....June 30 1946
Paving Bonds.
 5s '12 J-J \$40,000.....July 1 1942
 BOND. DEBT Oct 10 '16. \$221,000
 Floating debt.....23,100
 Sinking fund.....53,371
 Assessed val. (real & per.) '16 3,490,140
 City tax rate (per \$1,000) '16 \$15.00
 INT. at City Treas. office; ()
 N. Y. City.

FLOYD COUNTY.
 Rome is the county seat.
Bridge Bonds.
 4 1/2s '15 J-J \$20,000.....Jan 1 '17-'20
 200,000.....Jan 1 '21-'45
 BOND. DEBT Oct. 1916.....\$225,000
 Assessed valuation.....19,875,000
 Actual value (est.).....35,000,000
 Pop'n 1910, 36,736; '16 (est.), 42,500
 INT. payable in N. Y. or Rome.

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
Sewer Bonds.
 5s '11 \$15,000.....June 15 1941
 BOND. DEBT May 1916.....\$77,000
 Population in 1910.....2,697

GAINESVILLE.
 County seat of Hall County. Inc
 1870. Bonds exempt from city tax.
Refunding B. Bonds.
 4 1/2s J-J \$50,000.....July 1 '30-'31
Improvement Bonds.
 J-J \$30,000.....July 1 1932
Water and Light Bonds.
 J-J \$39,000.....July 1 1920
School Bonds.
 J-J \$20,000.....
Water, Light, Sewer & School.
 4 1/2s '16 J-J \$100,000.....July 1 1940
 BOND. DEBT Mar 1916.....\$235,500
 Assess. val. '15 (84 act.) 4,075,000
 Total rate (per \$1,000) 1915.....\$10.60
 Population in 1910.....9,925
 INT. at Hanover Nat. Bk. and
 Nat. Bk. of Commerce, N. Y. C.

GLYNN COUNTY.
 Brunswick is the county seat.
 5s '95 \$56,000.....1925
Court-House and Jail Bonds.
 5s '08 J-J \$12,500.....Jan 1 1917
 BOND. DEBT Oct 1916.....\$81,000
 Sinking fund.....40,000
 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 Central Nat. Bk., N. Y.

GRIFIN.
 Situated in Spalding County. Inc
 Dec. 1843. Pop'n 1910, 7,478.
Light, Water & Sewer (Tax-free).
 5s '04 J-J \$77,000.....1917-1930
Water Bonds (Tax-free).
 6s P-A \$14,000.....Feb 1 '17-'23
Street Bonds (Tax-free).
 4 1/2s '09 J-D \$25,000.....June 1 '25-'39
City-Hall Bonds (Tax-free).
 4 1/2s '09 J-D \$30,000.....June 1 '25-'39
School Bonds (Tax-free).
 4 1/2s '09 J-D \$30,000.....June 1 '25-'39
 4 1/2s '16 J-J 65,000.....Nov 1 1921
 BOND. DEBT Nov 1916. \$247,000
 Assessed val. 1916.....4,088,649
 Total tax (per \$1,000) 1916.....\$29.40
 INT. on water bonds payable in
 Griffin and at Harris, Forbes & Co.,
 N. Y.; other bonds at U. S. Mtge. &
 Trust Co., New York.

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 1916.....\$105,000
 Water debt (included).....60,000
 Assessed valuation 1915.....1,563,733
 Actual value.....2,604,555
 Total tax rate (per \$1,000) '15 \$14.00
 Population in 1910.....3,420
 INT. payable in N. Y. City.
 * 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 '14 J-J 5,000.....Jan 1 1944
Sewer Bonds.
 5s '11 J-J \$24,000.....Jan 1 '20-'41
 5s '14 J-J 5,000.....Jan 1 1944
Water-Works Bonds.
 5s '11 J-J \$34,000.....Jan 1 '17-'41
Street Bonds.
 5s '14 J-J \$25,000.....Jan 1 1944
 BOND. DEBT Apr 1916.....\$98,000
 Assess. val. 1915.....1,700,000
 Tax rate (per \$1,000) 1915.....\$12.50
 INTEREST at Central Bank &
 Trust Corporation, Atlanta.

LA GRANGE.
 This city is in Troup County. Inc.
 1827. Population 1910, 5,587.
School Bonds (Tax-exempt).
 4s & 4 1/2s \$15,000.....Jan 1 '21-'27
 4 1/2s '13 J-J 40,000.....Jan 1 1938
Electric-Light (Tax-exempt).
 4s \$20,000.....Jan 1 '17-'20
Water-Works Bonds.
 4 1/2s '13 J-J \$150,000.....Jan 1 1936
Paving Bonds (Tax-exempt).
 4 1/2s \$25,000.....Jan 1 '22-'25
Gas Bonds.
 4 1/2s '13 J-J \$40,000.....Jan 1 '28-'35
 BOND. DEBT Mar 29 '16. \$290,000
 Assess. val. '15 (90% act.) 5,203,222
 Total tax rate (per \$1,000) '15 \$23.33
 INT. in N. Y. at Chase Nat.
 Bank, and at City Treas. office.

LEE COUNTY.
 Leesburg is the county seat.
Court-House (Part wry. 30 yrs.)
 5s '16 J-J \$50,000.....
Bridge Bonds (Part wry. 30 yrs.)
 5s '16 J-J 5,000.....
Road Bonds (Part wry. 30 yrs.)
 5s '16 J-J \$25,000.....
TOTAL DEBT. (?)
 Population in 1910.....11,670
 INT. payable in N. Y. City.

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 Gs. These bds.
 (Gs) were all paid in 1910. Since that
 date int. has been promptly paid.
 All bonds exempt from city taxes.

Paving Bonds.
 4 1/2s '96 Q-J \$130,000.....Jan 1 1926
 4 1/2s '09 J-J \$1,715,000.....July 1 '17-'39
 4 1/2s '15 J-D 116,000.....June 1 '17-'45
Sewer Bonds.
 5s '93 Q-J \$130,000.....July 1 1923
 4s '09 J-J \$1,715,000.....July 1 '17-'39
 4 1/2s '15 J-D 29,000.....June 1 '17-'45
Deficiency Bonds.
 4 1/2s '97 Q-J \$40,000.....Jan 1 1927
Market-House Bonds.
 5s '87 Q-J \$16,000.....Jan 1 1918
Auditorium Bonds.
 4 1/2s '16 M-S \$100,000 Aug 31 '21-'45
Sewer and Town-Hall Bonds.
 4s '04 sewer \$41,000.....Jan 1 '17-'34
Water-Works Bonds.
 4 1/2s '11 J-J \$801,200.....July 1 '17-'39
 4 1/2s '11 J-J 50,000.....Jan 1 1940
Hospital Bonds.
 4s '15 J-D 145,000.....June 1 '17-'45
 4 1/2s '16 M-S 100,000 Aug 31 '21-'45
 BOND. DEBT Sept 1916 \$1,886,000
 Water bonds (included).....867,000
 Sinking fund.....177,773
 Cash on hand June 30 '16.....57,183
 Paving loans.....25,000
 Assessed valuation 1915.....32,435,097
 City tax rate (per \$1,000) '16 \$12.50
 Pop'n 1910, 40,665; '16 (est.), 55,900
 INT. at City Treas. office and
 coupons are tax-receivable.

MARIETTA.
 This city is in Cobb County.
 Population 1910, 6,949.
Water-Works Bonds.
 5s '09 P-A \$30,000.....Feb 1 1939
Sewer Bonds.
 5s '11 P-A 15,000.....Aug 1 1941
Electric-Light Bonds.
 5s '11 P-A \$20,000.....Aug 1 1941
Public-School-Building Bonds.
 5s '12 P-A \$20,000.....Aug 1 1932
 BOND. DEBT Mar 25 '16. \$165,000
 Sinking funds.....9,995
 Assessed valuation 1915.....3,582,565
 Tax rate (per \$1,000) 1915.....\$11.00
 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 \$30,000.....Dec 1 '25 & '35
School Bonds.
 6s \$10,000.....Oct 1 '20 & '30
 5s '14 Nov 19,000.....Nov 1 1944
Sewer Bonds.
 5s '08 Jan \$30,000.....Jan 1 '28 & '38
Electric-Light Bonds.
 5s '05 June \$15,000.....June 1 '25 & '35
 Floating debt.....19,500
 Sinking funds.....19,000
 Assessed val. '16 (4 act.) 1,509,335
 Tax rate (per \$1,000) 1916.....\$12.50
 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 Balti-
 more Tr. Co., Balt., Md., and on
 sewer bonds at City Treas. office.

MOULTREE.
 This city is in Colquitt County.
School Bonds.
 s '97 \$2,500.....July 1 1917
 s '04 25,000.....June 1 1934
 5s '14 J-J 20,000.....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

MOULTREE (Concluded).

1 Sewer Bonds. 5s 14 J-J \$4,000...Apr 1 1941
1 Paving Bonds. 5s 14 J-J \$5,000...Apr 1 1944
GEN. B.D. DT. May 1916. \$154,000
Assessed valuation. 1915. 2,600,000
Tax rate (per \$1,000) 1914. \$15.00
Population 1910, 3,349; 1916, 6,000
INT. at Nat. Bk. of Comm. N.Y.

NEWNAN.

This city is in Coweta County. Inc. 1825.
Water Bonds (Part every 2 years). 6s g J-J \$25,000. Jan 1 '17-'23
Water, Sewer and Light Bonds. 4 1/2 s '07 J-J \$25,000. July 1 '34-'37
Sewer Bonds. 4s '00 J-J \$20,000...1923-1929
School Bds. (\$2,000 in even yrs.). 5s '09 J-J \$5,000...July 1 '17-'26
Assessed valuation 1916. 4,128,832
Actual val. '15 (est.)...7,000,000
Total tax (per \$1,000) 1916. \$9.00
Pop'n 1910, 5,548; 1916, 6,500
INT. on water, school bonds of 1909 and light bonds payable in New York City, and at Treasurer's office; on sewer bonds in New York City, and on water, sewer, light and school bonds of 1916 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 \$18,000...June 1 1944
Paving Bonds. 5s '14 J-J \$4,000...June 1 1944
Jail and Fire Dept. Bonds. 5s '14 J-J \$5,000...June 1 1944
Water and Light-Exten. Bonds. 5s '14 J-J \$4,000...June 1 1944
Sewer Bonds. 5s '14 J-J \$1,000...June 1 1944
BOND. DEBT Mar 28 '16 \$114,000
Sinking funds...10,300
Assessed valuation 1915...1,775,578
Real value (estimated) \$14,400,000
Tax rate (per \$1,000) '15...\$8.00
Population in 1910...8,880
INT. payable in New York City.

QUITMAN.

This place is in Brooks County. Water and Light Plant. 5s '15 J-J \$40,000...Jan 1 1940
Paving and Sidewalk Bonds. 5s '15 J-J \$35,000...Jan 1 1940
BOND. DEBT 1916...\$185,000
Assess. valuation 1915...3,250,000
State & Co. tax (per \$1,000) '15 \$14.00
Population in 1910...3,915

ROME.

Rome is the county seat of Floyd County. Last charter Sept. 1900. If bonds exempt from city tax.
Improvement Bonds. 5s '08 J-J \$1,000...Jan 1 '17-'18
4 1/2 s '08 J-J \$5,000...1918-1928
4s '08 J-J \$5,000...1928-1938
Refunding Bonds. 4 1/2 s '08 J-J \$163,000...July 1 1926
School, Pav. Sewer & Wat. Bds. 4s '11 A-O \$229,000...Apr 16 '17-'41
Municipal Building Bonds. 4s '15 A-O \$75,000...Apr 1 '25-'39
5s '16 A-O 40,000...1938-1945
City-Hospital Bonds. 4s '15 A-O \$25,000...1940-1944
TOT. B.D. DT. Apr 1916...\$628,000
Sinking fund Mar 1916...16,210
Assessed valuation 10,207,071
Real value (estimated) 15,120,000
Tax rate (per \$1,000) 1915...\$14.00
Pop'n 1910, 12,099; '16 (est.) 17,000
INT. on \$163,000 4 1/2 s payable at office of N. Y. Trust Co. or by Treas.; on \$239,900 4s at U. S. Mtrg. & Tr. Co., N. Y., or by Treas.; on Imp. A. 4 1/2 s and A. O. Treas. bonds of 1915 in New York, and bonds of 1916 in New York or Rome. 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.

SAVANNAH.

Savannah is the county seat of Chatham Co. Incorp. 1789. Prior to 1879 the city's bonds were all 7s, but, through a compromise, they were exchanged for 5s bearing 5% tax-receivable coupons. Bonds are exempt from city taxes.
Refunding Bonds. 4 1/2 s g '09 F.A. \$2,320,000 Feb 1 '59
4 1/2 s '13 J-J 209,000 July 1 '43
Drainage and Sewer Bonds. 4 1/2 s '14 A-O \$588,000...
(Due \$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.)
Storm Sewer System Bonds. 4 1/2 s '16 M-S \$400,000...Mar 1 '17-'41
Auditorium Constr. Bonds. 4 1/2 s '14 A-O \$195,500...
(Due \$7,500 Apr 15 1917 and so increasing each year \$1,000, the last payment, which will be made Apr 15 1944, being \$34,500.)
BOND. DEBT Sept 30 '16 \$3,715,000
Floating debt...389,438
Sinking funds...25,225
Assessed valuation, real...38,923,132
Assessed val., personal...17,830,174
Assess. val., franchises...1,310,089

Total assess. val. 1915...\$58,063,392
Actual value (est.)...85,000,000
Tax rate (per \$1,000) '16...\$16.66 2-3
Population in 1910 (Census)...65,064
INT. payable at City Treasury and in N. Y. at Am. Exch. Nat. Bank. Coupons are tax-receivable.
WATER WORKS.—The water-works owned by the city were built in 1853-54 and subsequently improved at a total cost of \$1,000,000.

THOMASTON.

This city is in Upson Co. Incorp. as a town Mch. 10 1889 and as a city Dec. 2 1897. Pop'n 1910, 1,645.
Electric-Light Bonds. 5s '01 J-J \$4,500...Part yrlly 1925
5s '09 J-J 7,000...1917-1923
School Bonds. 5s '09 J-J \$1,500...1919
5s '08 J-J 5,000...1918-1927
5s '10 J-J 15,000...1920-1934
5s g '14 J-J 5,000...1941-1942
Water & Sewer (Tax-free). 5s '11 J-J \$45,000...Jan 1 '28-'40
5s g '14 J-J 15,000...1928-1942
BOND. DEBT Sept 1916...\$98,000
Assessed valuation 1916...1,415,902
Tax rate (per \$1,000) 1916...\$12.00
INT. on electric-light, school bonds of 1899, 1908 and 1910 in Thomaston; on water and sewer bonds at Hanover Nat. Bank, N. Y., and school bonds of 1914 at Bank of Commerce, N. Y., or in Thomaston.

THOMASVILLE.

This city is in Thomas County. Paving Bonds. 4 1/2 s '07 J-J \$30,000...Jan 1 '27-'36
Sewerage. 4 1/2 s '06 J-J \$18,000...July 2 1935
(Subject to call \$2,000 yearly after July 2 1923)
Water and Sewer Bonds. 5s '87 J-J 15,000...1917
6s '97 J-J 35,000...1927
School Bonds. 4 1/2 s '13 J-J \$40,000...
(\$5,000 yearly after 20 years from date of issue.)
4 1/2 s '14 J-J \$20,000...
(\$2,000 yearly after 20 years from date of issue.)
BOND. DEBT May 3 '16...\$168,000
Floating debt...18,665
Sinking fund...40,500
Assess. val. 1915 (est.)...4,298,000
Total tax (per \$1,000) 1915...\$10.50
Population in 1910...6,727

TIFTON.

This city is in Tift County. School Bonds. 5s '16 Jan \$30,000...Jan 1 '17-'46
Water Bonds. 5s '16 Jan \$25,000...Jan 1 '17-'41
Pavement Bonds. 5s '16 Jan \$15,000...Jan 1 '17-'31
Fire Department Bonds. 5s '16 Jan \$6,000...Jan 1 '17-'22
BOND. DEBT July 1916...\$147,000
Sinking fund...16,333
Assessed valuation 1916...3,170,709
Actual value (est.)...4,500,000
Pop'n 1910, 2,381; 1916 (est.) 3,000
INT. on 1916 issues in New York.

TROUP COUNTY.

La Grange is the county seat. Bonds are tax-exempt.
Court-House Bonds. 4s Jan \$25,000...Every 5 yrs
Road & Bridge Bonds. 5s '11 Jan \$200,000...1931 & 1941
BOND. DEBT Oct 6 1916...\$226,000
Sinking fund...36,471
Assess. val. '16 (60% act.)...3,301,720
R.R. & Corp. (add'l est.)...2,000,000
State & Co. tax (per \$1,000) '16...\$15.00
Population in 1910...16,228
INT. at Third Nat. Bank, Atlanta; others at Nat. Bank of Commerce, N. Y.

VALDOSTA.

This city is in Lowndes County. Incorp. 1860. Pop'n 1910, 7,656.
Improvement Bonds. 5s g '09 J-J \$37,700...July 1 '17-'29
Sanitary Sewer Bonds. 5s '11 J-J \$60,000...1920 & 1930
Street Bonds. 4s '04 Aug \$15,000...Aug 15 1934
Fire Department Bonds. 4s '04 Aug \$5,000...Aug 15 1934
Water-Works & City-Hall. 6s J-J \$45,000...Jan 1 1924
Public-School Bonds. 5s '05 J-J \$35,000...Jan 15 1935
Water Paving, Sewer & Cemetery 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 Apr 1916...\$306,000
Floating debt...12,500
Assess. val. '15 (73-5 act.)...6,488,000
City tax (per \$1,000) '15...\$11.80
INT. in N. Y. or Valdosta at Southern Bank & Trust Co.

WASHINGTON.

This city is in Wilkes County. Paving Bonds. 5s '13 J-J \$30,000...July 1 1942
School Bonds. 6s '96...\$5,500...\$500 yearly
6s '97...3,000...1926
5s '98...8,000...1934
Water Bonds. 5s '09...\$15,000...\$1,000 yrlly
5s '07...30,000...1934
Electric-Light Bonds. 5s '12...\$30,000...1941
BOND. DEBT May 22 '16...\$120,500
Water bonds (included)...45,000
Floating debt...9,800
Sinking fund...2,017
Assess. valuation 1915...2,260,615
Tax rate (per \$1,000) 1915...\$9.00
Population in 1910...3,065

WAYCROSS.

This city is the county seat of Ware County. Pop'n 1910, 14,485.
School, Street & Sewer Bonds. 5s g '06 A-O \$100,000...Oct 1 1936
Sewer Bonds. 5s J-J \$50,000...Jan 1 1930
Water Bonds. 6s g J-J \$30,000...1920
Academy Bonds. 6s g J-J \$25,000...1924
Paving, Water & Sewer Bonds. 5s '08 J-J \$70,000...1938

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
BOND. DEBT Mar 1916...\$371,000
Floating debt...49,500
Sinking funds...91,247
Assessed valuation 1915...6,235,000
Total tax (per \$1,000) '16...\$18.00

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n. Lists various counties and their bond details.

(C) City, (T) Town, (V) Village, a 1909 figures, g 1911 figures, g 1912 figures, † 1913 figures, a 1914 figures, z 1915 figures, c 1916 figures. *Total debt. a Not debt.

State of Florida.

ITS DEBT, RESOURCES, &c.

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. Clay Crawford
Treasurer (till Tuesday after 1st Mon. Jan. '17) J. C. Luning

LEGISLATURE meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

OUTSTANDING LOANS.—The following loans were outstanding against the State of Florida in Oct. 1916.

Table with columns: Name and Purpose, Interest, Principal, When Due, Outstanding. Lists refunding bonds of 1901 and 1903.

TOTAL DEBT, &c.—The total bonded debt in Oct. 1916 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.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Table with columns: Years, Real Estate, Personal Property, Total, State Tax per \$1,000. Rows for years 1915, 1914, 1912, 1910, 1908, 1905, 1901, 1894, 1890.

DEBT LIMITATION.—State.—Section 5 of Article IX of the constitution reads: "The Legislature shall have power to provide for issuing State bonds only for the purpose of repelling invasion or suppressing insurrection, or for the purpose of redeeming or refunding bonds already issued, at a lower rate of interest."

Cities and Towns.—Title X (First Division), Revised Statutes 1906, prohibits cities and towns from issuing bonds in excess of five per cent. (5%) of the assessed value of real and personal property within their corporate limits.

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.

TAXATION OF MUNICIPAL BONDS.—Under Chapter 5596, Laws of 1907, relating to tax assessments and collection of revenue, "all debts due or to become due from solvent debtors, whether on account, contract, note or otherwise, all public stocks or shares in all incorporated or unincorporated companies," are taxable as personal property when held by residents.

POPULATION OF STATE.—Table with columns: Year, Population. Rows for 1910, 1900, 1890.

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 40,248 in 1880, 62,977 in 1890, 91,689 in 1870, 126,890 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.

ARCADIA. This city is in De Soto County. Street Improvement Bonds. 6s '16 M-N\$30,000. Nov 1 1916 Sewer Bonds. 6s '16 M-N\$21,000. Nov 1 1916 Water-Works Bonds. 6s '16 M-N\$19,000. Nov 1 1916 City-Hall and Fire-Hall Bonds. 6s '16 M-N\$15,000. Nov 1 1916 HONDED DEBT (?) Assessed valuation 1913—1,664,504 Population 1910—1,730

BARTOW. This city is the county seat of Polk County, Inc. May 30 1893 and May 5 1909. Paving Bonds (Int. in N. Y. City). 5s '14 M-N\$7,000. Mar 1 1914 Streets (Int. in N. Y. City). 5s '15 J-J \$75,000. July 1 1915 Refunding (Int. in N. Y. City). 5s '14 M-N\$20,000. May 1 1914 Municipal (Int. in N. Y. City). 5s '14 A-O \$43,000. Apr 1 1914 BOND, DEBT Apr 6 '16—\$257,000 Floating debt—30,000 Sinking funds—3,600 Assessed valuation 1915—2,501,102 Real value (estimated) 14,400,000 Pop'n. 1910, 2,668; 1916 (est.) 4,967

BRADENTOWN. This city is in Manatee County, Inc. May 12 1900. Pop. 15,376. Street, Sewer & Water Bonds. 5s '07 --- \$45,000. Mar 1 1937 5s '11 --- 145,000. July 1 1941 5s '14 P-A 195,000. Feb 1 1944 Park Bonds. 5s '16 J-J \$20,000. July 1 1916 Refunding Bonds. 5s '16 P-A \$35,000. Aug 1 1916 Sewer, Street & Building. 5s '12 P-A \$75,000. Feb 1 1943 Water-Works Bonds. 6s '14 --- \$30,000. Aug 1 1944 Funding Bonds. 6s '14 --- \$15,000. Aug 1 1944 Street and Sewer Bonds. 6s '15 M-N \$34,000. Mar 1 '18-19 GEN. BD. DT. Sept 1916—\$360,000 Assess. debt add'l.—171,800 Sinking fund—3,082 Assessed valuation 1916—4,628,825 Real value (estimated)—5,100,000 City tax (per \$1,000) 1915—\$10.00 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.

BREVARD COUNTY. Titusville is the county seat. Road & Bridge Dist. No. 2 Bds. 6s '16 J-J \$40,000. July 1 '21-'41 (\$8,000 payable every 5 years.) Road & Bridge Dist. No. 3 Bds. 6s '15 J-J \$150,000. July 1 '20-'40 TOTAL DEBT—(?) Population of county in 1910—4,717. INT. at Chicago Title & Tr. Co.

BREVARD COUNTY SPECIAL SCHOOL DIST. NO. 1. Post-offices Titusville. 6s BOND, DEBT Nov 9 '16—\$100,000 Warrant debt—2,000 BROWARD COUNTY. Fort Lauderdale is the county seat. Spec. Road & Bridge Dist. No. 1. 6s '16 J-J \$92,500. Jan 1 '20-'35 Spec. Road & Bdge. Dist. No. 2. 6s '16 M-N\$175,000. May 1 '20-'39 TOTAL DEBT—(?) Assess. val. Dist. No. 1 '16—\$370,000 INT. at U. S. Mtge. & Tr. Co., N. Y.

Sewer & Drainage Bonds. 5s g '14 J-J \$175,000. July 1 1954 BOND, DEBT Oct 5 1916. \$228,000 Water debt (included) 50,000 Sinking fund—2,775 Assessed valuation 1916—2,855,633 Tax rate (per \$1,000) 1916—\$21.00 INT. in Dayton or at U. S. Mtge. & Trust Co., N. Y.

DE SOTO COUNTY. Arcadia is the county seat. Road & Bridge Dist. Bonds. 6s '14 A-O\$200,000. Apr 1 1944 Special Rd. & Bridge Dist. No. 1. 6s '15 J-J \$203,000. June 1 '17-'45 Special Rd. & Bridge Dist. No. 2. 6s '14 A-O\$350,000. Oct 1 1944 Arcadia Special Tax Sch. Dist. 5s '14 J-J \$75,000. Jan 1 1944 Wauchula Special Tax Sch. Dist. 5s '14 J-J \$25,000. Jan 1 1944 Avon Park Spec. Tax Sch. Dist. 5s '14 P-A \$25,000. Feb 1 1944 County has no general bonded debt. Road & bridge dist. debt. Nov 1 1915—\$410,000 Spec. tax sch. dist. bonds—201,000 Assessed val. of county '15—8,463,101 Population of county 1910—14,200 INT. in Arcadia and N. Y. City.

DUVAL COUNTY. County seat is Jacksonville. St. Johns River Imp't Bonds. 6s '92 J-J \$50,000. July 1 1932 5 1/2s '92 M-N\$250,000. Nov 1 1932 Cent-House (Red. beg. in 1917). 5s '92 --- \$100,000. 1932 Road Bonds. 5s g '09 J-D\$1,000,000. Dec 1 1939 Army Bonds. 5s g '14 J-J \$150,000. Jan 1 1944 Funding Bonds. 5s '16 J-J \$299,380.56. Jan 1 1946 BOND, DEBT May 1 '16 \$2,349,381 Assess. val. 1915—42,860,000 Act. val. (real & pers.)—100,000,000 State & Co. tax (per \$1,000) '15—\$26.00 Population in 1910—75,163 *Red. aft. 20 yrs. from issue.

DUVALCO, SPEC. TAX S. D. NO. 1. This district includes City of Jacksonville and also adjacent territory. Pop'n '15 (est.) 100,000. Building Bonds. 5s '15 A-O \$1,000,000. Apr 1 1945 BOND, DEBT Sept 1916—\$1,000,000 Assessed valuation 1916—38,663,490 INT. in N. Y. or Jacksonville.

ESCAMBIA COUNTY. Pensacola is the county seat. Refunding Court House & Jail. 4 1/2s '11 Oct \$129,000. Oct 1 1941 (Sub. to call serially 1925-'33 incl.) BOND, DEBT Oct 1916—\$120,000 Floating debt—20,000 Sinking fund—20,000 Assessed valuation 1916—14,000,000 State & Co. tax (per \$1,000) '16—\$25.00 Population in 1910—38,029 INT. at Am. Nat. Bank, Pensacola

FORT LAUDERDALE. This city is the county seat of Broward County, Inc. on Mar. 27 1911. Water-Works Bonds. 6s '12 M-N\$20,000. Nov 1 1932 6s '15 A-O 4,000. Nov 1 1932 Sewer Bonds. 6s '12 M-N\$10,000. Nov 1 1932 6s '15 A-O 1,000. Oct 1 1935 Street Bonds (Poin's Portion). 6s '12 M-N\$10,000. Nov 1 1932 6s '15 A-O 5,000. Oct 1 1935 Funding Bonds. 6s '14 J-J \$12,000. Jan 1 1934 6s '15 A-O 13,000. Oct 1 1935 City-Hall Bonds. 6s '14 J-J \$4,000. Jan 1 1934 Bridge Bonds. 6s '15 A-O \$10,000. Oct 1 1935 Fire-Dept. Bonds. 6s g '15 A-O \$2,000. Oct 1 1935 T. O. B. D. DT. Oct 3 '16—\$91,000 Sinking funds—3,098 Assessed valuation 1916—1,542,375 Pop. 1910, 336; 1915 (est.) 3,000 INT. on 6s of 1912 at Chase Nat. Bank, N. Y., on others at John Nuveen Co., Chicago.

FORT PIERCE. This city is in St. Lucie County, Inc. Feb. 2 1901. Pop. 10,133. Water, Sewer and Light Bonds. 6s '12 J-J \$80,000. Jan 1 1942 Public-Utility Bonds. 6s '12 J-J \$10,000. Jan 1 1942 Refunding & Street Imp't. 6s '15 J-D \$24,000. Dec 15 '17-'40 T. O. B. D. DT. Jan 1916—\$125,000 Floating debt—9,000 Sinking fund—4,343 Assessed val. 1915—1,084,000 INT. at U. S. Mtge. & Tr. Co., N. Y., and at Bank of Fort Pierce.

GAINESVILLE. This city is in Alachua County, Inc. Jan. 15 1869. Pop'n '10, 6,183. Educational (part every 10 years). 5s '05 --- \$28,500. Sept 1 '17-'35 Gen. Utility (Light and 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 '01 --- \$20,000. Dec 1 1921 5s '12 --- 40,000. Jan 1 '27-'47 Street Bonds (Part every 10 years). 5s '12 --- \$35,000. Jan 1 '27-'47 Paving and Sewer Bonds. 5s g '16 J-J \$21,000. Jan 1 1931 Adjustments bonds—\$52,000 BOND, DEBT Apr 1916—\$321,000 Sinking fund—2,456 Assessed val. 1915—3,210,000 Tax rate (per \$1,000) 1915—\$14.00 INT. payable at City Treas. office.

HERNANDO COUNTY. Brooksville is the county seat. Funding and Highway Bonds. 5s '14 J-J \$300,000. July 1 1944 BOND, DEBT Apr 1916—\$300,000 Sinking fund—1,561 Assessed val. 1915—1,783,343 Real value (estimated)—7,200,000 Pop'n 1910, 4,997; 1915 (est.) 7,500 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 \$1,000,000. Oct 1 1943 Court-House Bonds. 6s --- \$7,000. County School Bonds. 5s '10 --- \$33,750. July 1 '17-'19 Funding School (Part yearly). 5s '12 J-J \$22,917. July 1 1924 *Spec. Tax Sch. Dist. No. 6. 6s '14 J-J \$38,000. Jan 1 '17-'35 *Special Tax Sch. Dist. Bonds. (\$20,000. Feb 1 '24-'25 6s '14 P-A 2,000. Feb 1 1927 1,000. Feb 1 1929 1,000. Feb 1 1929 West Tampa Spec. Tax S. D. 5s '14 P-A \$60,000. July 1 '16-'35 T. O. B. D. DT. Nov 15—\$1,500,500 Total assessed val. 1915—21,683,159 Real value (est.) 1914—60,000,000 Population in 1910—78,374 INT. on bonds marked (*) at U. S. Mtge. & Tr. Co., N. Y.; (\$) at County Treas. office.

JACKSON COUNTY. Marianna is the county seat. Court-House (Int. at Treas. office). 4s --- \$50,000. 1936 Road (Int. at Treasurer's office). 5s '11 Oct \$369,000. Oct 1 1951 BOND, DEBT May 1915—\$350,000 Assessed valuation 1915—4,922,095 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. Water-Works & Imp't. Bonds. 5s g '94 M-N\$969,000. May 15 1924 5s g '01 M-N 398,000. May 15 1924 Improvement Bonds. 5s g '06 J-J \$400,000. Jan 1 1936 5s g '10 A-O 100,000. Oct 1 1936 4 1/2s '11 M-N\$250,000. Nov 1 1936 4 1/2s '12 P-A 250,000. Feb 1 1937 5s g '15 M-N\$250,000. Nov 1 1945 *Dock and Terminal Bonds. 4 1/2s '13 M-N \$1,398,000. Mar 1 1943 GEN. BD. DT. Oct 3 '16—\$4,015,000 Floating debt—140,000 Sinking fund—50,000 Assess. val. '15 (abt. 1/2 act.) 59,723,460 City tax rate (per \$1,000) '15—\$12.80 Pop. '10, 57,699; 1916 (est.) 88,000 *INT. at U. S. Mtge. & Tr. Co., N. Y., and Jacksonville; others at Am. Ex. Nat. Bk., N. Y., and in Jacksonville.

KEY WEST. This city is the county seat of Monroe County, Inc. 1834. Pop'n 1910, 19,945. Refunding Bonds. 5s '05 A-O\$115,000. Oct 1 1955 (Subject to call Oct 1 1935.) 5s '12 J-J \$129,400. July 1 1942 Paving & Sewer (Tax-empt). 5s --- A-O\$192,000. Oct 1 1940 6s '99 June \$143,000. June 1 1929 Street Bds. (Red. beg. in 1900). 5s '90 May \$13,500. May 1 1920 Park Bonds. 5s '11 M-N\$50,000. Nov 1 1941 GEN. BD. DT. May 5 '16—\$647,900 Sinking fund—40,638 Assess. val. '15 (1-3 act.)—4,720,900 Total tax (per \$1,000) 1915—\$28.75 INT. at U. S. Mtge. & Tr. Co., N. Y. City. Bonds are tax-empt.

LAKE CITY. This city is in Columbia County, Inc. 1857. Pop'n 1910, 5,032. Street bonds 1900 5s—\$7,500 General Improvement Bonds. 5s g '05 M-N \$135,000. Sept 1 1935 (Subject to call after Sept 1 1915.) Redemption & Imp't. Bonds. 6s '13 A-O \$79,000. Oct 1 1943 BOND, DEBT Mar 27 '16—\$221,500 Water debt (included)—75,000 Assessed valuation 1915—5,717,608 Real value, 1914—2,632,728 Tax rate (per \$1,000) 1915—\$28.00 INT. at 1st Nat. Bk., Lake City.

LAKE COUNTY. Tavares is the county seat. Road Bonds. 6s g '14 J-J \$300,000. Jan 1 29-'34 200,000. Jan 1 1944 School District No. 21. 6s '14 --- \$35,000. June 1 1944 School Dist. No. 8 bonds—\$12,500 School Dist. No. 9 bonds—2,000 School Dist. No. 23 bonds—2,000 School Dist. No. 31 bonds—10,000 School Dist. No. 18 bonds—15,000 Co. bond debt May 8 '16—\$500,000 School district bonds (add'l) 86,500 Assess. val. 15 (1-3 act.)—5,717,608 State & Co. tax (per \$1,000) '15 \$28.00 Population in 1910—9,505 INT. at Amer. Exch. Nat. Bank, New York.

LAKELAND. This city is in Polk County, Inc. 1885. Population 1910, 4,200. Light and water bonds, 6s—\$27.00 Paving bonds, 6s—3.00 City-hall bonds, 6s—5.00 (The above issues, amounting \$35,000, are payable \$2,000 year on Feb. 1.)

LAKE LAND (Continued).
Light and Water Bonds.
 5s '15 J-J \$40,000.....Jan 1 '21, or city has option to take up entire issue.)
 5s '15 J-J \$30,000.....Jan 1 '25-'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 Mar 1915.....\$390,000
 Light & water bds. (incl.).....197,000
 Floating debt.....30,000
 Sinking fund.....7,500
 Assessed valuation 1914.....3,500,000
 Total tax rate (per \$1,000) '14.....\$46.50
 INT. at Nat. Park Bank, N. Y. C.

LAKE LARGO-CROSS BAYOU DRAINAGE DISTRICT.
 6s g J-J \$120,000.....
 TOTAL DEBT May 1916.....\$120,000
 INT. at Cent. Trust Co., Chicago.

LEE COUNTY.
 Fort Myers is the county seat.
 Spec. Road & Bridge Dist. No. 1.
 6s '15 J-J \$177,500.....July 1 1945
 (Redeemable serially on or after July 1 1918)
 6s '15 J-J \$45,000.....July 1 '18-'30
 (\$45,000 every 2 years.)
 5s '15 J-J \$32,000.....July 1 1940
 6s '16 s-a \$125,000.....
 Spec. Rd. & Bridge Dist. No. 2.
 6s '16 J-J \$104,000.....July 1 '19-'45
 BOND. DEBT Dist. No. 1.....(?)
 Oct. 1916.....Dist. No. 2 \$164,000
 County '16 7,295,460
 Assessed valuation.....Dist. No. 1 (?)
 Dist. No. 2 '16 1,355,450
 Population in 1910 (county).....6,294

LEON COUNTY.
 Tallahassee is the county seat.
Highway Bonds.
 5s '15 J-D \$200,000.....Dec 1 1945
 (Subject to call 1-6 every 5 years.)
 BOND. DEBT Feb 1916.....\$100,000
 Special assessment debt.....24,318
 Assess. val. '15.....3,900,001
 Population 1910, 19,427; 1915, 20,135
 INT. pay. at Nat. City Bk., N. Y.

MANATEE.
 This city is in Manatee County.
 Inc. Nov. 1913. Pop'n 10, 9,550.
 5s '15 \$45,000.....1920 & 1929
Street Bonds (Red. beg. in 1935).
 5s '14 \$40,000.....1945
Water Works (Red. beg. in 1935).
 5s '14 \$35,000.....1945
Sewer Bonds (Red. beg. in 1935).
 5s '14 \$25,000.....1945
 BOND. DEBT Sept 30 '15 \$145,000
 Assess. bonds (included).....30,000
 Assessed valuation.....1,062,774
 INT. at Manatee Bank, Co., Seaboard Nat. Bank, N. Y., and Nat. Bank of Commerce, N. Y.

MANATEE COUNTY.
 Bradentown is the county seat.
Road Bonds.
 5s g '09 Nov \$246,000.....Sept 1 1939
 Sarasota-Venice Spec. Rd. & Bdg.
 6s g '16 J-J \$250,000.....July 1 1935

Funding Bonds.
 6s '15 J-J \$50,000.....July 1 1935
 BOND. DEBT Oct 1916.....\$296,000
 Assessed val. (1-3 act.) '16 7,000,000
 Population in 1910.....9,550
 INT. at County Clerk's office.

MIAMI.
 This city is in Dade Co. Inc. 1896.
General Improvement Bonds.
 5s '14 J-J \$400,000.....

Improv. Bonds (Tax-exempt).
 5s '06 \$100,000.....July 2 1936

Municipal Railway Bonds.
 5s g '16 J-J \$40,000.....
 (Due equal installments 11 and 12 years from date.)

Bridge Bonds.
 5s g '16 J-J \$50,000.....Jan 1 '29-'35

Sidewalk Bonds.
 5s g '16 J-J \$17,000.....Jan 1 '17-'21

Street-Improvement Bonds.
 5s g '16 J-J \$31,000.....Jan 1 '18-'22
 5s g '16 J-J \$208,000.....July 1 '17-'26

Municipal Ship-Canal Bonds.
 5s g '16 J-J \$30,000.....
 (Due \$5,000 in 13 and 14 yrs. \$10,000 in 15 and 16 yrs. \$20,000 yearly from 17 to 20 yrs. incl. and \$25,000 yearly from 21 to 30 yrs. from date, incl.)

Sewer Bonds (City's portion).
 5s g '16 J-J \$50,000.....
 (Due \$5,000 in 28 and 29 yrs. and \$40,000 30 yrs. from date.)
 5s g '16 J-J \$12,000.....July 1 '18-'21
 2,000.....July 1 1922

Funding Bonds.
 5s g '15 J-J \$90,000.....July 1 '17-'25
 BOND. DEBT Aug 1916 \$1,343,000
 Assessment debt (add'l).....315,449
 Sinking funds & cash.....144,961
 Certificate debt.....29,722
 Assessed valuation 1915.....13,000,549
 Real value (est.).....25,000,000
 City tax rate (per \$1,000) '15.....\$12.25
 Population in 1910 (Census).....5,471
 Pop'n '16 (Polk's Directory).....21,060
 INT. at U. S. Mtg. & Tr. Co., N. Y.

MIAMI SPEC. TAX S. D. NO. 2.
 6s '14 A-O \$150,000.....Apr 1 1934
 BOND. DEBT Nov 30 '15 \$150,000
 Floating debt.....81,000
 Assessed valuation.....13,135,585
 Population in 1915.....15,431
 INT. at Chase Nat. Bank, N. Y. C.

ORANGE COUNTY.
 Orlando is the county seat.
Road Bonds.
 5s '14 J-J \$75,000.....July 1 1944

GEN. BD. DT. Nov 1915.....\$75,000
 Brick-road bonds (add'l).....525,000
 Cash in treasury Apr 1 '15.....34,764
 Assessed val. 1915.....6,802,314
 Real value.....28,618,848
 Population in 1910.....49,107
 INT. at Hanover Nat. Bank, N. Y.

ORLANDO.
 This city is in Orange County.
Refunding Bonds.
 5s '03 \$25,000.....1933
 5s '11 \$15,000.....1931
 Sewer (\$35,000 payable serially 10 yrs.)
 5s '12 \$134,000.....1923-1953

Street Bonds.
 5s \$100,000.....1940
 BOND. DEBT Sept 1916.....\$274,000
 Sinking fund.....54,000
 Assessed valuation 1916.....5,839,518
 Tax rate (per \$1,000) 1916.....\$15.00
 Population '10.....3,894; '15.....8,054
 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 '03 \$30,000.....May 1 1942

BOND. DEBT Oct 16 1916 \$175,000
 Floating debt.....5,500
 Sinking funds.....8,156
 Assessed valuation 1916.....2,366,824
 Tax rate (per \$1,000) 1916.....\$18.00
 Population 1910, 3,779; 1915, 6,000
 INT. payable at East Florida Sav. & Trust Co., Palatka.

PALM BEACH COUNTY.
 West Palm Beach is county seat.
 County created July 1 1909.
Road Bonds.
 4s '15 M-S \$200,000.....Mar 1 1940

Road and Refunding Bonds.
 5s '15 J-J \$500,000.....July 1 '20-'45
 (Due part every 10 years.)

Road & Bridge Dist. No. 1 Bds.
 5s '12 M-S \$85,000.....Sept 1 1952

Road & Bridge Dist. No. 2 Bds.
 5s '12 M-S \$60,000.....Sept 1 1942

CO. BD. DT. Dec 1915.....\$1,000,000
 County floating debt.....33,165
 County sinking fund.....8,156
 Road & bridge dt. Sept '15 145,000
 Assessed County '15.....8,297,200
 valuation District No. 1.....900,000
 District 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.
Municipal Impmt. Bonds.
 6s '08 \$25,000.....Oct 1 1925
 6s '11 \$15,000.....Oct 1 1941

Paving Bonds.
 6s '14 M-S \$50,000.....May 1 1944

Water-Works Bonds.
 6s '14 M-S \$18,000.....May 1 1944

Sewer Bonds.
 6s '14 M-S \$17,000.....May 1 1944

Improvement Bonds.
 6s '15 \$70,000.....1920

Refunding Bonds.
 6s '15 A-O \$16,000.....Oct 1 1945
 BOND. DEBT Sept 30 '16 \$141,000
 Spec. assess. bonds (add'l).....70,000
 Floating debt.....5,000
 Sinking fund.....4,500
 Assessed valuation 1916.....1,425,812
 Tax rate (per \$1,000) 1916.....\$18.00
 Population 1910, 773; 1914, 1,859.

PEACE CREEK DRAINAGE DIST.
 This district is in Polk County.
 6s A-O \$256,000.....Apr 10 '21-'35
 BOND. DEBT April 1916.....\$256,000
 INT. payable in New York City.

PENSACOLA.
 This city is in Escambia County.
 First incorp. in 1852; reinc. in 1895.
 Commission govt. adopted May 3 '13.
Road & Drainage Bonds.
 4s g '06 J-J \$250,000.....Jan 1 1936
 (Subject to call after Jan. 1 1931.)

City-Hall & Jail (Red. beg. in '31).
 4s g '06 J-J \$100,000.....Jan 1 1936

Water-Plant-Purchase Bonds.
 4s g '06 \$250,000.....Jan 1 1936

Water-Works & City-Bldg.
 6s '15 \$30,000.....July 1 1925

Refunding Bonds.
 4s g '11 A-O \$250,000.....Oct 1 1941

Sewer Bonds.
 4s g '11 J-J \$100,000.....Jan 1 1941

Paving Bonds.
 (Subject to call beginning in 1936.)
 4s g '11 J-J \$150,000.....Jan 1 1941
 4s g '06 J-J \$150,000.....Jan 1 1936
 BOND. DEBT May 1 '18 \$1,250,000
 Special Impmt. debt (add'l).....158,500
 Cash in treasury.....101,859
 Assess. val. '15 (Orange Bds.).....15,022,972
 INT. at U. S. Mtg. & 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 Hillsborough County.
School Building (Part yearly).
 6s '12 P-A \$34,000.....
 \$22,000

Court House Jail & Funding.
 6s '18 J-D \$160,000.....June 1 1949

Road Bonds.
 6s '13 A-O \$50,000.....Oct 1 '17-'33
 6s '13 May \$70,000.....May 1 1943
 (Subject to call after May 1 1933.)
 6s '18 J-J \$15,000.....Jan 1 1946
 TOTAL DEBT Oct 1916 \$1,325,000
 Floating debt March 1918 78,000
 Assessed valuation 1915.....8,977,930

INT. on 5s at Clearwater; on 6s at Fourth Nat. Bank, N. Y.

PINELLAS PARK DRAIN. DIST.
 This district is in Pinellas County.
 6s J-J \$100,000.....July 1 '25-'35
 BOND. DEBT April 1916.....\$100,000
 Assessed valuation 1915.....375,000
 Population in 1916 (est.).....600
 INT. at Central Trust Co., Chic.

POLK COUNTY.
 Bartow is the county seat.
 5s '03 M-S \$205,000.....July 1 '21-'40
 BONDED DEBT.....(?)
 Floating debt July 1916.....\$36,482
 Assessed valuation 1915.....14,211,410
 Population in 1910.....24,148

PUTNAM COUNTY.
 Palatka is the county seat.
Bridge & Court-House Bonds.
 5s '09 M-S \$190,000.....May 7 '24-'54
 z Road & Bridge Dist. No. 1.
 6s '16 M-S \$25,000.....Mar 1 '21-'41
 (Part every 5 years.)

z Road & Bridge Dist. No. 2.
 5s '16 M-S \$205,000.....Mar 1 '31-'46
 (Part due every 5 years.)

Spec. Road & Bridge Dist. No. 3.
 \$30,000.....June 1 '26-'31

6s '16 J-J 21,000.....June 1 1936
 29,350.....June 1 1941
 County Sept 1916 \$190,000

BOND. Dist. No. 1 Sept '16 25,000
 DEBT. Dist. No. 2 Sept. '16 208,000
 Dist. No. 3 Sept. '16 80,350

Ass'd County 1916.....5,200,000
 val. Dist. No. 1 1915.....218,350
 Dist. No. 2 1915.....2,327,232

Population of county in 1910.....13,696
 INT. on bonds marked (z) at County Court House; (y) State Bank, Palatka; (x) Hanover Nat. Bk., N. Y.

QUINCY.
 This city is in Gadsden County.
 5s '03 M-S \$17,000.....Part yearly

Water-Works Bonds.
 5s g '09 J-J \$36,000.....July 1 1939

Electric-Light Bonds.
 5s g '09 J-J \$9,000.....July 1 1939

Sewer Bonds.
 5s g '09 J-J \$25,000.....July 1 1939

School Bonds.
 5s g '09 J-J \$10,000.....July 1 1939

BOND. DEBT May 15 '16.....\$97,000
 Floating debt.....3,000
 Sinking fund.....10,000
 Assessed valuation 1915.....697,873
 Tax rate (per \$1,000) 1915.....\$20.00
 Population in 1910.....3,204
 INT. on 1903 bonds at City Treas. office; on others at John Nuveen & Co., Chicago.

ST. JOHNS COUNTY.
 St. Augustine is the county seat.
 5s g '14 M-S \$650,000.....May 1 1944
 (Subject to call at 102 after 5 years and 101 after 10 years.)
 BOND. DEBT Nov 10 '16.....\$650,000
 Pop. '10, 13,208; 1916 (est.), 15,482

ST. LUCIE COUNTY.
 Fort Pierce is the county seat.
 Re-incor. in 1903. Pop. '10, 4,075.
Road Bonds (Part every 5 yrs.).
 5s '10 J-D \$102,000.....June 1 '25-'40
 BOND. DEBT Nov 5 '15.....\$225,000
 Assess. val. 1915.....6,844,977
 INT. at Atlantic Nat. Bank, Jacksonville.

ST. PETERSBURG.
 This city is in Pinellas County.
 Town incorporated in 1893; reincorp. as a city 1907.
Street Bonds.
 6s '04 J-J \$10,000.....Jan 1 1934
 6s '05 M-S 10,000.....Sept 1 1935
 6s g '08 M-A 5,000.....Nov 1 '28-'38
 5s '09 P-A 9,200.....Aug 1 1939
 6s '10 A-O 67,500.....Oct 1 1940
 6s '11 P-A 40,000.....Aug 1 1941
 8s g '12 P-A 65,000.....Aug 1 1942
 6s '13 \$20,500.....Dec 1 1943

Water-Works Bonds.
 6s '02 J-J \$3,000.....July 1 1932
 6s '03 A-O 10,000.....Oct 1 1932
 6s '05 M-S 15,000.....Sept 1 1935
 6s '08 M-A 7,000.....Nov 1 '28-'38
 6s '10 A-O 10,000.....Oct 1 1940
 6s '11 P-A 5,000.....Aug 1 1941
 6s g '12 P-A 25,000.....Aug 1 1942
 6s '13 41,000.....Dec 1 1943

Incinerator Bonds.
 6s '10 J-J \$20,000.....Dec 1 1943

Women's Bldg. Bonds.
 6s '13 \$7,400.....Dec 1 1943

Redemption Revenue Bonds.
 6s '13 \$26,800.....Dec 1 1943

Refunding School Bonds.
 6s '03 \$3,000.....Dec 1 '17-'19

Water-Front Bonds.
 5s '09 P-A \$25,000.....Aug 1 1939
 6s '10 A-O 10,000.....Oct 1 1940
 6s '11 P-A 35,000.....Aug 1 1941
 6s g '12 P-A 64,000.....Aug 1 1942
 6s '13 43,500.....Dec 1 1943

Park Bonds.
 5s '09 P-A \$1,800.....Aug 1 1939
 6s '11 P-A 15,000.....Aug 1 1941
 6s g '12 P-A 5,000.....Aug 1 1942

City-Hospital Bonds.
 6s g '12 P-A \$9,000.....Aug 1 1942

School Bonds.
 5s '10 A-O 5,000.....Apr 1 1932

Refunding Bonds.
 6s '03 A-O \$12,300.....Oct 1 1933

Sewer Bonds.
 5s '09 J-J 10,000.....July 1 1939

6s '02 J-J \$5,000.....July 1 1932
 6s '05 M-S 5,000.....Sept 1 1935
 5s '09 P-A 9,000.....Aug 1 1939
 6s '10 A-O 5,000.....Oct 1 1940
 6s '11 P-A 5,000.....Aug 1 1941
 6s g '12 P-A 20,000.....Aug 1 1942

City-Hall & Fire-Station Bonds.
 6s '05 M-S \$5,800.....Sept 1 1935

Fire-Station and Jail Bonds.
 6s '10 A-O \$7,500.....Oct 1 1940

Fire Department Bonds.
 6s g '12 P-A \$10,000.....Aug 1 1942

Gas-Plant Bonds.
 6s g '14 J-J \$148,000.....
 (Due \$25,000 in 5, 10, 15 and 20 yrs. and \$24,000 in 15 and 30 years.)
 BOND. DEBT Oct 6 1916 \$937,6008
 Sinking fund (Securities).....26,074
 Cash.....40,495
 Total assess. val. 1916.....15,959,430
 Real value (est.).....20,000,000
 Tax rate (per \$1,000) 1916.....\$11.02
 Pop'n 1910, 4,127; 1916.....13,811
 INT. payable at Seaboard Nat. 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 \$45,000.....1917

Street Bonds.
 6s '10 J-J \$80,000.....Jan 1 1930

School Bonds.
 6s '10 J-J \$20,000.....Jan 1 1930

Refunding Bonds.
 6s '10 J-J \$20,000.....Jan 1 1930
 5s g '14 J-J 50,000.....July 1 '24-'44
 (Part every 10 years.)

BOND. DEBT May 6 '16.....\$215,000
 Floating debt.....40,000
 Assessed valuation 1915.....3,368,018
 Total tax rate (per \$1,000) '15.....\$14.00
 INT. at Nat. Park Bank, N. Y.

SARASOTA.
 This town is in Manatee County.
Street Bonds.
 6s '16 Mar \$32,000.....Mar 1 '17-'26

Pier-Construction Bonds.
 5s '16 A-O \$18,000.....Oct 1 1946

BONDED DEBT Oct 1916 \$133,000
 Special assess. debt (add'l).....150,000
 Sinking fund.....4,540
 Assessed valuation.....1,866,080
 Actual value (est.).....2,000,000
 Pop. '10, 840; 1916 (est.), 2,500.

SEMINOLE COUNTY.
 Sanford is the county seat.
Refunding & Highway Bonds.
 5s g '15 J-J \$250,000.....July 1 1945
 (Subject to call \$5,000 yearly from 1917 to 1936, incl. and \$10,000 yearly from 1937 to 1944, incl.)
 BOND. DEBT April 1916.....\$250,000
 Assessed valuation 1915.....4,032,572
 Real value (estimated).....8,065,156
 INT. at Chase Nat. Bank, N. Y.

TALAHASSEE.
 This city, the capital of the State, is in Leon Co. Pop'n 1910, 5,013.
 5s g '08 J-J \$75,000.....1933

Funding Bds. (Red. beg. in '20).
 6s '10 M-S \$15,000.....May 1 1960

Water & Light (Red. beg. in '20).
 5s '10 M-S \$15,000.....May 1 1960

Street Bonds (Red. beg. in 1922).
 5s '12 \$30,000.....Jan 1 1962
 5s '16 J-D 15,000.....June 1 1946
 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. Bk., N. Y.

TAMPA.
 Tampa is the county seat of Hillsborough Co. Incorp. July 15 1887.
Street & Sewer (Red. beg. in '25).
 5s g '05 J-J \$300,000.....June 1 1955

Park Bonds (Red. beg. in 1925).
 5s g '05 J-J \$140,000.....June 1 1955

Refunding Bonds.
 5s g '09 J-D \$270,500.....June 1 1929

Municipal Improvement.
 6s g '06 J-J \$300,000.....Jan 1 1921
 6s g '12 J-D \$250,000.....Dec 1 1962
 (Subject to call beg. Dec. 1 1932.)

Bridge Bonds (Red. beg. in 1925).
 6s '11 J-D \$190,000.....Dec 1 1961

Sewer & Internal Impmt. Bonds.
 5s '15 J-J \$250,000.....June 1 1955
 (Subject to call beg. June 1 1935.)
 BOND. DEBT Oct 8 '16 \$3,150,500
 Sinking fund May 31 '16.....292,891
 Assess. val. 1916.....31,032,791
 Tax rate (per Oct. territory).....\$24.00
 (1,000) '16 New territory.....21.00
 Population in 1910 (Census).....37,782
 INT. at Nat. Bank of Commerce, N. Y., and U. S. Mtg. & Tr. Co., N. Y.

TAMPA SCHOOL DISTRICT.
 This city is in Hillsborough County.
 5s '14 J-J \$216,000.....July 1 '17-'40
 BOND. DEBT Nov 1916.....\$225,000

TAYLOR COUNTY.
 Perry is the county seat.
Highway Bonds.
 5s '16 J-J \$600,000.....July 1 '22-'47
 (\$100,000 payable every five years.)
 TOTAL DEBT.....(?)
 Population in 1910.....7,103

VOLUSIA COUNTY.
 Deland is the county seat.
Spec. Road & Bridge Dist. Bds.
 6s '16 J-J \$400,000.....
 6s '16 J-J \$50,000.....July 1 '20-'42
 6s '16 J-J \$50,000.....Jan 1 '20-'40
 BOND. DEBT Nov 1 '16 \$1,000,000
 Assess. val. of county '16.....10,976,116
 Pop. '10, 16,510; 1916 (est.), 30,000

WEST PALM BEACH.
 This city is the county seat of Palm Beach Co. Pop. 1910, 1,745.
 5s '04 '07.....\$16,500
Sewer, St., Fire-Dep. & Dock Bds.
 5s '12 J-J \$40,000.....Jan 1 1942

Street, Sewer and Sea Wall.
 5s g '15 J-J \$100,000.....Jan 1 1945
 BOND. DEBT Oct 17 '18.....\$156,500
 Sinking funds.....37,898
 Assess. val. '16 (1-3 act.).....5,660,000
 Tax rate (per \$1,000) 1916.....\$9.00
 INT. at Seaboard Nat. Bank, N. Y.

WEST TAMPA.
 This city is in Hillsborough Co.
Improvement Bonds.
 5s '11 \$400,000.....
 BOND. DEBT Sept 30 '15 \$400,000
 Assessed valuation 1914.....4,140,619
 Population in 1910.....8,288
 INT. at Nat. Bank of Commerce, New York.

ADDITIONAL STATEMENTS.

Table with columns: Bonded Debt, Floating Debt, Assessed Valuation, Tax per \$1,000, Pop'n 1910. Lists various counties and municipalities with their respective debt and valuation figures.

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 subdivision desiring to issue such securities. There are exceptions to this, however. See the Section in full in the above-mentioned editorial.

COUNTIES are limited by Section 224 to 3 1/2 per cent of the assessed valuation of property. This limitation does not affect any debt existing at the time of the adoption of the Constitution in excess of 3 1/2 per cent, either created or authorized by existing laws to be created. Such counties already indebted in excess of 3 1/2 per cent are permitted to incur an additional debt of 1 1/2 per cent of the assessed valuation. Counties are allowed to fund or refund any existing indebtedness.

CITIES, TOWNS, &c., having a population of less than 6,000 are limited to 5 per cent of the assessed value of property, with an additional 3 per cent for water works, gas or electric-light plants or sewerage. This limitation does not affect any debt now authorized by law to be created or any temporary loans to be paid within one year made in anticipation of the collection of taxes, not exceeding one-fourth of the annual revenues of such city or town.

CITIES AND TOWNS of 6,000 or over inhabitants, also GADSDEN, ENSLEY, DECATUR and NEW DECATUR, are limited in their debt-making powers to 7 per cent of the assessed valuation. The following described classes of indebtedness are not to be considered in figuring the debt limit; temporary loans to be paid within one year, made in anticipation of the collection of taxes, and not exceeding one-fourth of the general revenues; bonds or other obligations already issued, or which may hereafter be issued, for the purpose of acquiring, providing or constructing school houses, water-works and sewers; and obligations incurred and bonds issued for street or sidewalk improvements, where the cost of the same, in whole or in part, is to be assessed against the property abutting said improvements; provided, that the proceeds of all obligations issued as herein provided, in excess of said 7 per cent, shall not be used for any purpose other than that for which said obligations were issued. Nothing contained in this Article is to prevent the funding or refunding of existing indebtedness. Nor is the Section to apply to the cities of SHEFFIELD AND TUSCUMBIA.

Section 226 provides that no city, town or village whose present indebtedness exceeds the limitation imposed by this Constitution shall be allowed to become indebted in any further amount, except as otherwise provided in this constitution until such indebtedness shall be reduced within such limit; provided, however, that nothing herein contained shall prevent any municipality except the city of GADSDEN from issuing bonds already authorized by law, provided, further, this Section shall not apply to the cities of SHEFFIELD and TUSCUMBIA.

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 money to invest or lend, may invest them in the purchase of interest-bearing securities of the State, or of the United States; but for such investment his liability is governed by the general rules of law.

SEC. 6077.—Investment Without the State.—If the cestui que trust, or any of them, reside without the State, and the trustee has funds to lend or invest, the loan or investment whereof in the State of their residence is desirable, the trustee may there lend and invest them, under the authority of a decree of the Court of Chancery.

BONDS TAX-FREE.—By Section 13 of an Act approved March 31, 1911, entitled "To further provide for the revenues of the State of Alabama," the following securities are exempted from taxation: "All bonds of the United States and of this State, and all county and municipal bonds issued by counties or municipalities of this State."

POPULATION OF STATE.—Table showing population figures for 1810, 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910.

The proportion of the colored population was 47.53% in 1880, 45.04% in 1890, 45.3% in 1900 and 42.5% in 1910. In number, blacks were 345,109 in 1850, 437,770 in 1860, 475,510 in 1870, 600,103 in 1880, 681,431 in 1890, 827,307 in 1900 and 908,275 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

NOTE.—For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.

Table listing public improvement bonds, sewer bonds, school bonds, fire department bonds, and funding bonds for various municipalities like Anniston, Prattville, and Birmingham.

AUTAUGA COUNTY. Prattville is the county seat. Population 1910, 20,038. Ref. Court-House (Tax-exempt) 4 1/2% '09 s-a \$65,000...1939

BALDWIN COUNTY. Bay Minette is the county seat. Road Bonds. 5% A-O \$255,000...Apr 1 1913

BESSEMER. Situated in Jefferson County, Inc. In 1887. Jonesboro was annexed in April 1912. Bonds are tax-free.

BIRMINGHAM. Birmingham is in Jefferson County. Incorp. 1871. The new State constitution, which went into effect Nov. 28 1901, provides that this city may levy and collect a tax not to exceed 1/2 of 1% in addition to the tax of 1/4 of 1% (as provided in the 1889 amendment to the old constitution), to be applied exclusively to the payment of interest on bonds of this city issued prior to Nov. 28 1901 (or which at that time were authorized to be issued), and for a sinking fund to pay off said bonds at maturity.

State of Alabama

ITS DEBT, RESOURCES, &c.

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 expires Jan. 1919) Chas. Henderson Secretary of State (term exp. Jan. 1919) John Purifoy Treasurer (term exp. 1st Monday after 2d Tuesday, Jan. 1919) W. L. Lancaster

a This is the date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed a Constitution and State Government for that part of the Mississippi Territory lying west of the territory herein described."

LEGISLATURE.—Under the new Constitution the Legislature meets quadrennially on the second Tuesday in January. Session limited to 50 working days. The last regular session was held in 1915. On Nov. 7 1916 a proposed amendment to Section 48 of the Constitution was submitted to the voters providing for biennial sessions of the Legislature instead of quadrennial. V. 103, p. 678. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Dept. of the "Chronicle."

HISTORY OF DEBT.—For the early history of Alabama's State debt see "State and City Supplement" of April 1894, page 183. Under an Act of the State Legislature approved Feb. 18 1895, all bonds authorized to be exchanged under the Act approved Feb. 23 1876 were barred if not exchanged by July 1 1896. The amount thus barred was \$185,400. By another Act also approved Feb. 18 1895 and amended Feb. 10 1890, 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 Mar. 1 1916, \$9,057,000. Renewal Bonds Class "C" 1906; Funded Bonds to Retire 6s of 1880. 3 1/4% J-J \$266,000...Jan 1 1916. Renewal Bonds, Class "A" 1906, 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 at the National Park Bank, New York City and in Montgomery.

ASSESSED VALUATION, TAX RATE, &c.—

Table with columns: Year, Valuation of Property, General Tax Rate, Amount of Taxes. Shows data from 1815 to 1876.

DEBT AND TAX LIMITATIONS.—A revised Constitution was adopted at the election held Nov. 11 1901 and became effective Nov. 28 1901. The new instrument makes radical changes in relation to debt and taxation, an outline of which was furnished in an editorial in our "State and City Supplement" of October 1901.

STATE DEBT.—Under Section 213 (Article XI) the State is prohibited from creating any new debt except to repel invasion or suppress insurrection. This prohibition, however, does not apply in the case of bonds to refund old issues or temporary loans to meet deficiencies; the latter, though,

BIRMINGHAM (Continued).
Public Improvement.
 7s '87 M-N \$5,000,000...Nov 15 1917
 6s '89 M-S \$300,000,000...Mar 1 1919
 6s '90 A-O \$200,000,000...Apr 1 1920
 6s '91 M-S \$100,000,000...Mar 15 1921
 6s '91 M-S \$200,000,000...Sept 15 1921
 6s '92 J-J \$150,000,000...Jan 15 1922

School Bonds.
 6s '88 J-D \$25,000,000...June 1 1918
 5s '04 J-D \$200,000,000...July 1 1924
 5s '09 J-J \$350,000,000...July 1 1930

Refunding and Improvement.
 6s '93 F-A \$140,000,000...Feb 13 1923

Sewer Bonds.
 5s '08 J-J \$400,000,000...July 1 1938

Funding Bonds.
 5s '00 J-J \$269,000,000...July 2 1930
 5s '10 J-D \$400,000,000...June 1 1940
 5s '11 M-S \$1,000,000,000...Sept 30 1941
 6s '15 J-J \$750,000,000...July 1 1945

Refunding Bonds.
 5s '00 A-O \$300,000,000...Oct 1 1930
 5s '01 J-J \$20,000,000...July 1 1931

Municipal Bonds.
 5s '15 J-J \$500,000,000...July 1 1945

Town of Highlands (Annexed).
 6s '91 M-S \$30,000,000...May 15 1922
 6s '92 M-N \$45,000,000...May 15 1922

Town of Avondale (Annexed).
Sewer Bonds.
 6s '02 A-O \$15,000,000...Apr 1 1922
 6s '06 J-D \$25,000,000...June 1 1936

School Bonds.
 6s '01 J-J \$15,000,000...July 1 1931

Improvement Bonds.
 6s '02 M-S \$10,000,000...Mar 15 1932

East Lake (Annexed).
School & Town Hall Bonds.
 6s '01 M-S \$18,000,000...May 15 1931

School Bonds.
 5s '08 F-A \$15,000,000...Aug 1 1928
 6s '02 M-S \$2,000,000...Sept 15 1932

Fire Bonds.
 5s '09 M-N \$8,000,000...Nov 15 1919

Elyton (Annexed).
School Bonds.
 5s '08 J-D \$55,000,000...June 1 1938

Sewer Bonds.
 6s '08 M-S \$35,000,000...Sept 1 1938

Funding Bonds.
 5s '09 M-N \$12,000,000...Nov 22 1930

Ensley (Annexed).
Wylam School Bonds.
 6s '01 M-S \$5,000,000...Sept 1 1921
 5s '03 A-O \$3,500,000...Oct 1 1923

School Bonds.
 5s '07 J-D \$35,000,000...June 1 1937
 5s '09 J-D \$100,000,000...June 1 1939

Sewer Bonds.
 5s '03 M-N \$80,000,000...Nov 2 1923
 5s '07 J-D \$5,000,000...June 1 1937
 5s '09 J-D \$65,000,000...June 1 1939

Fire Department Bonds.
 6s '09 J-D \$6,000,000...June 1 1939

Jail Bonds.
 5s '09 J-D \$4,000,000...June 1 1939

Graymont (Annexed).
School Bonds.
 5s '08 F-A \$30,000,000...Aug 1 1928
 5s '09 M-S \$10,000,000...Mar 1 1929

Sewer Bonds.
 5s '08 F-A \$10,000,000...Aug 1 1928
 5s '09 M-S \$10,000,000...Mar 1 1929

North Birmingham (Annexed).
Improvement Bonds.
 5s '03 A-O \$60,000,000...Apr 1 1933

Street-Improvement Bonds.
 5s '04 F-A \$35,000,000...Aug 1 1934

Water-Works Bonds.
 5s '06 J-J \$40,000,000...July 1 1938
 5s '07 M-N \$75,000,000...May 1 1937

Electric-Light Bonds.
 5s '06 J-J \$10,000,000...July 1 1936
 6s '07 M-N \$25,000,000...May 1 1937

Sewer Bonds.
 5s '06 J-J \$50,000,000...July 1 1936

School Bonds.
 5s '07 M-N \$35,000,000...Nov 1 1937
 5s '09 M-N \$2,000,000...May 1 1939

Floating Debt Bonds.
 5s '09 M-N \$30,000,000...Nov 1 1939

Deficiency Bonds.
 5s '09 J-D \$40,000,000...Dec 1 1939

Pratt City (annexed).
Water-Works Bonds.
 5s '09 F-A \$15,000,000...Aug 1 1939

Building Bonds.
 5s '09 F-A \$20,000,000...Aug 1 1939

School Bonds.
 5s '09 F-A \$30,000,000...Aug 1 1939

Sewer Bonds.
 5s '09 F-A \$45,000,000...Aug 1 1939

Street Bonds.
 5s '09 F-A \$15,000,000...Aug 2 1939

West End (annexed).
School and Town-Hall Bonds.
 6s '01 J-J \$10,000,000...July 1 1921

School Bonds.
 5s '05 J-J \$15,000,000...July 1 1925
 5s '09 J-D \$6,000,000...Dec 1 1939

Sewer Bonds.
 5s '06 M-N \$15,000,000...May 1 1934
 5s '06 M-N \$25,000,000...Nov 1 1928

Fire-Department Bonds.
 5s '08 M-N \$10,000,000...Nov 1 1928

Bridge Bonds.
 5s '09 J-D \$6,500,000...Dec 1 1929

Woodlawn (annexed).
Refunding Bonds.
 5s '02 J-J \$13,000,000...July 1 '17-'22

School Bonds.
 5s '04 M-N \$15,000,000...May 1 1924
 5s '07 A-O \$6,000,000...Oct 1 1927
 5s '09 J-J \$15,000,000...Jan 1 1929

Sewer Bonds.
 5s '07 J-D \$30,000,000...June 1 1927
 5s '09 J-J \$15,000,000...Jan 1 1929

City-Hall Bonds.
 5s '07 A-O \$12,000,000...Oct 1 1927

Fire Bonds.
 5s '08 A-O \$15,000,000...Apr 1 1928

Jail Bonds.
 5s '08 A-O \$5,000,000...Apr 1 1928

GEN. BONDS Sept 30 '16 \$7,108,000
 School, sewer and water bonds (included)...\$2,157,500
 Improvement debt (add'l)...1,438,000
 Skg. fund assets (Cash)...535,240
 Sept. 30 1916...Invest's...38,530
 Assessed valuation 1916...1,020,000
 Tax rate (per \$1,000) 1916...\$10.00
 Population in 1910 (Census)...132,685

Population in 1916 (est.)...\$200,000
 * 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.

CITY PROPERTY.—Real and personal property and equipment, \$4,093,930; pavements, curbing, sewers, viaducts, &c., \$6,200,809.

BULLOCK COUNTY.
 Union Springs is the county seat.
Road Bonds (Tax-exempt).
 5s '10 J-J \$160,000,000...1928
 BOND. DEBT Sept 1916...\$160,000
 Floating debt...10,000
 Assessed value 1916...5,266,402
 State&Co.tax (per \$1,000) '16...\$15.50
 Population in 1910...30,196
 INT. at Nat. City Bk., N. Y.

CALHOUN COUNTY.
 Anniston is the county seat. Bonds are tax-exempt. Pop'n '10, 39,115.
 4 1/2s '01 J-J \$35,000,000...1921
 6s '07 A-O \$75,000,000...1917

Court-House Bonds.
 4 1/2s '01 J-J \$85,000,000...1921
 BOND. DEBT Sept 25 '16...\$175,000
 Floating debt...40,000
 Assessed valuation 1916...5,266,402
 State&Co.tax (per \$1,000) '16...\$15.50
 INT. at Hanover Nat. Bk., N. Y.

COLBERT COUNTY.
 Tusculuma is the county seat.
 Pop'n '10, 24,802. Bonds tax-exempt.
Road Bonds (
 5s & 6s...\$200,000
Court-house bonds....\$25,000
 BOND. DEBT Mar 1916...\$225,000
 Assess. val. '15 (real&pers) D...6,840,798
 State&Co.tax (per \$1,000) '15...\$13.35

CONECUH COUNTY.
 Evergreen is the county seat.
Road Bonds.
 5s '16 J-J \$15,000,000...Jan 1 1946
 BOND. DEBT June 1916...\$184,760
 Assessed value 1915...5,288,429
 Total tax rate (per \$1,000)...\$15.00
 Population in 1910...21,433
 INT. at Hanover Nat. Bank, N. Y.

DALLAS COUNTY.
 County seat is Selma.
Bridge Bonds.
 4s '10 J-J \$80,000,000...Jan 1 1910
 (Optional \$5,000 yly. after Jan 1 '01)
Court-House Bonds.
 4s '10 J-J \$40,000,000...Jan 1 1922
 (Optional \$5,000 yearly after 1914)
Road Bonds.
 5s '11 J-J \$250,000,000...July 1 1941
 5s '15 J-J \$1,000,000,000...July 1 1942
 BOND. DEBT Apr 1 1916...\$450,000
 Assess. val. 1915...14,169,276
 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.
 6s '09 J-J \$6,000,000...Jan 1 1929

Electric-Light Bonds.
 5s '09 J-J \$6,000,000...Jan 1 1929

Sewer Bonds.
 5s '09 J-J \$8,000,000...Jan 1 1929

Water and Fire Bonds.
 6s '07 M-S \$20,000,000...Mar 1 1927

Light, Sewer & Impt. Bonds.
 6s '07 J-J \$10,000,000...Jan 1 1922

School Bonds.
 6s '07 M-S \$15,000,000...Mar 1 1919
 6s '03 J-J \$10,000,000...Jan 1 1923
 5s '05 J-J \$20,000,000...Jan 1 1925
 5s '09 J-J \$35,000,000...Jan 1 1929

Street Bonds.
 5s '09 J-J \$20,000,000...Jan 1 1929

City-Hall Bonds.
 5s '13 J-J \$40,000,000...July 1 1933

TOT. BD. D.T. May 8 '16....\$243,600
 Special bonds (included)...96,400
 Assessed valuation 1915...2,620,000
 INT. at Hanover Nat. Bank, N. Y.

ELMORE COUNTY.
 Wetumpka is the county seat.
Roads (Red. aft. July 1 1923).
 5s '11 J-J \$170,000,000...Jan 1 1941
 TOTAL DEBT Sept 26 '16...\$170,000
 Floating debt...30,000
 Assessed val. '16 (3-5 act.)...6,461,111
 State&Co.tax (per \$1,000) '16...\$15.00
 Population in 1910...23,245
 INT. at Am. Nat. Ex. Bank, N. Y.

ETOWAH COUNTY.
 Gadsden is the county seat.
Road Bonds.
 5s '15 J-J \$320,000,000...Apr 1 1945
 BOND. DEBT Mar 27 '16...\$310,000
 Assess. val. '15 (real&pers) D...11,634,484
 Tax rate (per \$1,000) 1915...\$7.50
 Population in 1910...39,109

EUFALA.
 This city is in Barbour Co. Inc. abt. 1848. Pop'n 1910, 4,259.
 6s...\$15,000
 Water bonds 6s...\$50,000
 Sewer bonds 6s...\$15,000
 Refunding bonds 6s...\$67,000
 Electric-light bonds 5s...\$40,000
 TOTAL DEBT Nov 6 '16...\$187,000
 Assessed val. '16 (3-5 act.)...1,634,913
 Tax rate (per \$1,000) 1916...\$10.00
 * Bonds tax free.

FLORENCE.
 County seat of Landerdale County.
 Inc. Jan. 27 1826. Pop. '10, 6,889.

Funding Bonds.
 5s '09...\$15,000,000...1929

Refunding Bonds.
 5s '10 J-J \$100,000,000...1919

Sewer Bonds.
 5s '10 J-J \$40,000,000...Jan 1 1921

Normal School Bonds.
 5s '12 M-S \$15,000,000...Mar 1 1923

Water-Works Bonds.
 5s '15 8-ans \$210,000,000...1935
 TOTAL DEBT Mar 25 '16...\$380,000
 Floating debt...10,000
 Assessed val. '15 (2-3 act.)...2,531,261
 City tax (per \$1,000) 1915...\$5.00
 INT. at Nat. Park Bank, N. Y. City.

FRANKLIN COUNTY.
 Russellville is the county seat.
Road & Bridge (Tax-exempt).
 5s '15 M-S \$112,000,000...Sept 1 1945

Refunding Bonds.
 5s '15 J-J \$25,000,000...Sept 1 1945
 BOND. DEBT Sept 1916...\$17,000
 Floating debt...10,000
 Assess. val. '15 (35% act.)...4,012,103
 State&Co.tax (per \$1,000) '15...\$15.00
 Population in 1910...19,369
 INT. payable in New York City.

GADSDEN.
 This city is the county seat of Etowah County. New city charter Jan. 27 1883. Pop'n 1910, 10,557.
Sewer Bonds.
 5s...\$30,000,000...Nov 1 1936
 5s...\$30,000,000...Jan 1 1945

School Building Bonds.
 5s '07 J-J \$250,000,000...Jan 1 1937
 5s '10 8-a \$20,000,000...June 1 1940
 5s '10 8-a \$15,000,000...Jan 1 1931

Water Plant Bonds.
 5s '08 A-O \$100,000,000...Oct 1 1938
 5s '10 8-a \$60,000,000...June 1 1940
 5s '11 J-D \$50,000,000...June 1 1941
 5s...\$15,000,000...Jan 1 1931

Sanitary Bonds.
 6s...\$5,000,000...Nov 1 1918

Street Bonds.
 6s...\$20,000,000...Jan 1 1937

Funding Bonds.
 5s...\$50,000,000...Nov 1 1939

City-Hall Bonds.
 5s...\$25,000,000...Nov 1 1934

Refunding Sewer Bonds.
 5s '09 M-S \$340,000,000...Sept 1 1939
 GEN. BD. D.T. Mar 25 '16...\$510,000
 Assesment debt (add'l)...95,000
 Sinking fund...17,000
 Assessed val. '15 (3-5 act.)...5,200,000
 Total tax (per \$1,000) 1915...\$10.00
 INT. on sewer bds. at Fifth-Third Nat. Bk., Chn.; others at N. Y. On issues marked (*) at Hanover Nat. Bk.; (2) Nat. Park Bk. Sanitary bonds at Ladsburg, Thalmann & Co.; city-hall bonds at Amer. Exch. Nat. Bank, New York.

HALE COUNTY.
 Greensboro is the county seat.
Court-House & Jail Bonds.
 4 1/2s...\$30,000,000
County Warrants.
 6s...\$10,000,000

Road Bonds (Tax-free).
 5s '12 J-J \$75,000,000...July 1 1942
 TOTAL DEBT Mar 30 '15...\$115,000
 Assess. val. '15 (real&pers) D...4,012,103
 Population in 1910...27,883
 INT. at County Treasurer's offc.

HUNTSVILLE.
 This is the county seat of Madison County. Inc. as a town in 1807 and as a city in 1809. Pop. 1910 7,611.
Funding Bonds.
 5s '2 A-O \$40,000,000...Oct 15 1933
 5s '12 M-N \$25,000,000...Nov 2 1938
 5s '12 M-S \$130,000,000...Mar 1 1942
 (Subject to call at any interest date after 20 years)

Water Bonds (1st Mort.).
 5s '13 F-A \$20,000,000...Feb 1 1929

Sewer Bonds.
 5s '10 J-D \$8,000,000...Dec 1 1917
 5s '10 J-D \$40,000,000...July 1 1927
 7s '10 A-O \$5,000,000...Apr 1 1910

School and Funding Bonds.
 5s '10 J-J \$40,000,000...Jan 1 1932

School (Red. beg. in 1935).
 5s '15 M-N \$40,000,000...May 1 1945
 GEN. BD. D.T. Apr 1914...\$308,000
 Assessment debt (add'l)...309,100
 Assess. val. '13 (5 act.)...3,366,210
 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 & Jail.
 6s '10 D-S \$200,000,000...Dec 1 1917
 6s '10 M-S \$200,000,000...Mar 1 1919

Hospital Bonds.
 4 1/2s '13...\$100,000,000...1963

Road Bonds.
 6s M-N \$50,000,000...Nov 1 1919
 5s J-J \$0,000,000...July 15 1920
 6s A-O \$100,000,000...Oct 1 1921

Sewer Bonds.
 4 1/2s J-J \$100,000,000...July 1 1931

Sanitary Bonds.
 4s '10 J-J \$20,000,000...July 1 1931
 4 1/2s '01 J-J \$30,000,000...July 1 1931
 BOND. DEBT Aug 3 '16...\$1,200,000
 Ass'd val. '15 (real&pers) D...147,015,146
 INT. on all bonds payable in N. Y.; on 4 1/2s due 1931 and 5s due 1920 at Hanover Nat. Bank; on 6s due 1917 at Nat. Park Bank; on 6s due 1910 at First Nat. Bank.

LAMAR COUNTY.
 Vernon is the county seat.
Road Bonds.
 5s A-O \$138,000,000 \$5,000 yly April
 BOND. DEBT Oct. 1916...\$138,000
 Assessed valuation 1916...3,959,898
 Total tax rate (per \$1,000) '16...\$15.00
 Population in 1910...17,487
 INT. at Hanover Nat. Bank, N. Y.

LAWRENCE COUNTY.
 Moulton is the county seat.
Road Bonds.
 5s '12 M-N \$123,000,000...May 1 1942
 BOND. DEBT Mar 30 '15...\$123,000
 Assess. val. '15 (real&pers) D...3,816,524
 Total tax (per \$1,000) '13...\$15.00
 Population in 1910...21,934

LIMESTONE COUNTY.
 Athens is the county seat.
Road Bonds.
 4 1/2s '07 M-N \$135,000,000...1937
 BOND. DEBT Sept 1916...\$135,000
 Floating debt...18,000
 Assess. val. '16 (real&pers) D...7,700,893
 State&Co.tax (per \$1,000) '16...\$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 \$50,000,000...Jan 1 1929
 (Subject to call after Jan 1 1919)
 5s J-J \$22,500,000...1920
 5s M-N \$5,000,000...1925
 (Subject to call after 1915)
 5s M-N \$25,000,000...1935
 (Subject to call after 1925)

Refunding (Red. beg. in 1929).
 4 1/2s '09...\$50,000,000...July 1 1939
 4 1/2s '16 M-S \$75,000,000...Sept 1 1946

Court-House Bonds.
 5s '15 J-J \$70,000,000...Jan 1 1935

Equipment Bonds.
 5s '15 J-J \$15,000,000...Jan 1 1935
 BOND. DEBT Oct 1916...\$267,500
 Floating debt...47,000
 Sinking fund Sept 1916...4,423
 Assessed valuation 1915...13,565,890
 Real value (est.)...40,000,000
 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 \$100,000,000...Feb 1 1944
 BOND. DEBT Sept 22 '16...\$100,000
 Floating debt...38,000
 Sinking fund...1,750
 Assessed valuation 1916...4,000,000
 Tax rate (per \$1,000) '16...\$15.00
 Population in 1910...17,495
 INT. at Hanover Nat. Bk., N. Y.

MARSHALL COUNTY.
 Guntersville is the county seat.
Road (Int. at Treasurer's office).
 5s '13 J-J \$130,000,000...July 1 1943
 BOND. DEBT July 5 1916 \$130,000
 Floating debt (about)...15,000
 Assess. val. '15 (real&pers) D...4,936,395
 State&Co.tax (per \$1,000) '15...\$15.00
 Population in 1910...28,553

MOBILE.
 Mobile is the county seat of Mobile Co. Inc. 1812. Commission government adopted June 5 1911. City has paid its interest regularly since compromise with bondholders in 1881. In Jan. 1907 city purchased the plants of the Bienville Water Supply Co. for \$350,000, payments to be made in 30 annual installments, deferred payments carrying 3% int. V. 83, p. 175. Up to April 1916 \$103,000 of this amount had been paid. Entire water supply is now controlled by city. Pop. '10, 51,251.
Water and Sewer Bonds.
 4 1/2s '09 J-J \$745,000,000...Jan 2 1929

Sewer Bonds.
 6s '12 M-N \$100,000,000
Water-Works Impt. Bonds.
 4s '01 M-S \$60,000,000...1931
 Bienville Water-Wks. Pur. Bds.
 3s '07 J-J \$258,000,000
 (See remarks about yearly).

Paving Bonds (part yearly).
 6s '01 D \$4,500,000...Series 'A'
 5s '02 J-J \$2,000,000...Series 'B'
 5s '04 M-S \$9,500,000...Series 'C'
 5s '06 M-N \$9,000,000...Series 'D'
 5s '08 F-A \$7,000,000...Series 'E'
 5s '09 M-N \$9,000,000...Series 'F'
 5s '09 F-A \$6,000,000...Series 'G'
 5s '11 J-J \$65,000,000...Series 'H'
 5s '12 F-A \$108,000,000...Series 'I'
 5s '13 F-A \$45,000,000...Series 'K'
 6s '14 J-D \$1,000,000...Series 'L'

Refunding Bonds.
 4 1/2s '07 A-O \$1,698,000,000...Oct 1 1937

School Bonds.
 5s '13 J-D \$150,000,000...Dec 1 1943
 BOND. DEBT Apr 1916...\$3,631,000
 Total assessed val...33,407,969
 City tax (per \$1,000) 1913...\$11.00
 INT. at Am. Ex. Nat. Bk., N. Y.

MOBILE COUNTY.
 County seat is Mobile.
Refunding (Tax-free).
 5s '08 M-S \$143,000,000...Mar 1 1928
 5s '11 J-D \$69,000,000...June 1 1931

Court-House & Jail (Tax-free).
 4s '06 J-J \$200,000,000...July 1 1926

Road Bonds (Tax-free).
 5s '12 F-A \$150,000,000...Feb 1 1942
 5s '13 F-A \$150,000,000...Aug 1 1933
 5s '14 F-A \$200,000,000...Feb 1 1934

School-Building Bonds.
 5s '16 J-D \$150,000,000...June 1 1936
 BOND. DEBT Apr 1916...\$1,162,000
 Floating debt...10,500
 Assess. val. '15 (real&pers) D...45,403,040
 Real value (est.)...85,000,000
 Total Co. tax (per \$1,000) '15...\$20.54
 Population in 1910 (Census)...80,564
 INT. on 4s is payable at Bank of Mobile, N. B. A.; others at City Bank & Trust Co., Mobile, or at Nat City Bank, N. Y. City.

MONTGOMERY.
 Montgomery is the county seat of Montgomery County. Incorp. Dec. 23 1837. Commission government formally inaugurated Apr. 10 1911. V. 92, p. 1049. Pop'n '10, 38,136.

MONTGOMERY (Concluded).

Sanitary Sewer Bonds.

6s '85 J-J \$150,000... May 1 1918
 6s '95 J-J 100,000... Jan 1 1924
 4 1/2s '99 J-J 20,000... Jan 1 1929
 4 1/2s '04 J-J 50,000... Jan 1 1944
 5s '09 J-J 25,000... Jan 1 1939

Paving Bonds.

6s '91 J-J \$50,000... Jan 1 1921
 6s '94 J-J 125,000... Jan 1 1924
 5s '97 M-N \$150,000... May 1 1927

School Bonds.

6s '91 J-J \$25,000... Jan 1 1921
 6s '94 J-J 25,000... Jan 1 1924
 4 1/2s '99 J-J 35,000... Jan 1 1929
 4 1/2s '04 J-J 100,000... Jan 1 1944
 5s '09 J-J 140,000... July 1 1939

Funding Bonds.

5s g '10 J-J \$100,000... Jan 1 1940

Refunding Bonds.

6s '91 J-J \$20,000... Jan 1 1921
 4 1/2s '07 J-J 544,000... Jan 1 1937

Park, Warehouse & Wharf Bds.

4 1/2s '99 J-J \$90,000... Jan 2 1929
 4 1/2s '02 J-J 75,000... Jan 1 1942
 5s '09 J-J 10,000... Jan 1 1939

Water-Works Bonds.

4 1/2s '98 A-O \$600,000... Jan 1 1928
 4 1/2s '04 J-J 200,000... July 1 1944
 5s '09 J-J 25,000... Jan 1 1939

General Indebtedness Bonds.

4 1/2s '16 A-O \$300,000... Apr 1 1946
 G. N. B. D. T. Oct. 1 '16 \$2,899,000
 Special paving debt (add'l) 911,175
 Floating debt (about) 20,483
 Sinking fund 193,997
 Assess. val. '16 (2-5 act.) 24,468,402
 City tax (per \$1,000) 1916 \$11.25
 Total tax (per \$1,000) 1916 \$25.25
 INT. at Old Colony Trust Co., Boston. Coupons are tax receivable

MONTGOMERY COUNTY.

County seat is Montgomery.

Road Bonds.

4 1/2s '07 J-J \$250,000... July 1 1957
 4 1/2s '09 J-J 150,000... May 1 1959

Road & Bridge Bonds.

5s A-O \$425,000... 1935
 BOND. DEBT Sept 23 '16 \$825,000
 Floating debt 116,000
 Total assessed val. 1916 35,389,639
 (Assess't about 1/2 to 3-5 actual value)
 State & Co. tax (per \$1,000) '16 \$14.00
 Population in 1910 (Census) 82,176
 INT. at First Nat. Bk., Mont'y.

MORGAN COUNTY.

Decatur is the county seat. Bonds are tax-exempt. Pop'n '10, 33,781.

Road Bonds.

5s '98 J-J \$250,000... July 1 1938
 BOND. DEBT Mar 28 '15 \$260,000
 Assess. val. '15 (real & per) 110,454,007
 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.

5s '12 J-J \$16,000... Jan 1 '19-'20

Road Bonds.

5s '12 J-J \$110,000... Jan 1 1942
 BOND. DEBT Sept 1916 \$126,000
 Road warrants (add'l) 17,500
 Floating debt (about) 12,000
 Assess. val. '16 (real & per) 4,758,380
 State & Co. tax (per \$1,000) '16 \$14.00
 Population in 1910 31,222
 INT. at Hanover Nat. Bk., N. Y. City

PIKE COUNTY.

Troy is the county seat.

5s '11 J-J \$27,000... 1916
 4s '08 J-J 15,000... 1915
 4s '08 J-J 50,000... Jan 1935

Road Bonds.

4 1/2s J-J \$100,000... 1933
 BOND. DEBT May 1916 \$192,000
 Assessed val. '15 (1/2 act.) 7,128,486
 State & Co. tax (per \$1,000) '15 \$14.00
 Popula'n 1910, 30,815; 1916, 31,700
 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 \$100,000... Mar 1 1941
 Building Bonds.
 5s g '11 M-S \$20,000... Mar 1 1941
 BOND. DEBT Sept 28 '16 \$120,000
 Floating debt 25,000
 Assessed valuation 1916 4,972,701
 State & Co. tax (per \$1,000) '16 \$14.00
 INT. at Hanover Nat. Bk., N. Y. City.

SELMA.

Selma is in Dallas Co. Incorpor. Apr. 30 1830. Bonds are tax-exempt.

Refunding Bonds.

4s '89 J-J \$91,150... 1919

Public Building Bonds.

4s \$12,500... 1927

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Alabama City (C), Etowah Co.	50,000				
Andalusia (C), Covington Co.	25,000				
Athens (T), Limestone Co.	28,000				
Atmore (T), Escambia Co.	33,000				
Blount County	100,000				
Brewton (C), Escambia Co.	73,000				
Citronelle (T), Mobile County	25,000				
Clanton (T), Chilton Co.	25,000				
Clayton (T), Barbour County	25,000				
Covington County	911,543				
Cullman (C), Cullman County	35,000				
Cullman County	180,000				
Decatur (C), Morgan County	85,000				
Escambia County	63,000				
Florida (C), Covington Co.	50,000				
Greenville (C), Butler County	80,000				
Huntsboro (T), Russell Co.	442,743				
Jasper (T), Walker County	64,500				
Lafayette (C), Chambers Co.	40,000				
Luverne (T), Grenshaw County	30,000				
Macon County	50,000				
Marion County	4130,000				

Water Bonds (Red. beg. in 1910).

5s '07 M-N \$110,000... May 1 1927

Public School Bonds.

5s g '12 J-J \$3,000... July 1 1937
 GEN. B. D. T. Oct. 1 '16 \$245,650
 Paving bonds (assessment) (additional) \$1,000
 Cash on hand 29,961
 Assess. val. '15 (3-5 act.) 320,000
 Pop. '10, 13,640; '16 (est) 19,000

SUMNER COUNTY.

Livingston is the county seat.

Road Bonds (Tax-exempt).

5s \$120,000... 1934
 BOND. DEBT Sept '16 \$120,000
 Floating debt 22,000
 Assess. val. '16 (real & per) 6,253,219
 Tax rate (per \$1,000) 1916 \$15.50
 Population in 1910 28,699
 INT. at Chemical Nat. Bk., N. Y.

TALLADEGA.

Talladega is the county seat of Talladega County. Incorpor. in 1850. Commission government adopted 1911; V. 93, p. 423. Pop. 10,5824.

Building Bonds (Tax-exempt).

6s J-J \$20,000... Jan 1 1921

School Bonds (Tax-exempt).

6s J-J \$22,000... Jan 1 1934

Sewer Bonds (Tax-exempt).

6s g M-N \$35,000... May 1 1920

Water and Light (Tax-exempt).

6 1/2s g J-J \$50,000... 1930

Improv't. Bonds (Tax-exempt).

5s '08 J-J \$10,000... July 1 1928

Street Bonds (Tax-exempt).

5s g '12 s-a \$25,000... 1942
 BOND. DEBT Sept 25 '16 \$102,000
 Floating debt 2,100
 Assessed val. '16 (1/2 act.) 2,500,900
 Tax rate (per \$1,000) 1916 \$5.00
 INT. at Nat. Park Bk., N. Y. City.

TROY.

County seat of Pike County. Inc. Feb. 4 1843. For details concerning settlement of certain bond int., see S. & C. Supp. for May 25 1912.

Electric Light.

6s '01 F-A \$8,000... Feb 1 1921

Refunding Bonds.

4s '99 A-O \$5,000... Oct 2 1929
 4s '00 J-J 2,000... Jan 1 1930
 4s '04 M-S 6,300... Jan 1 1934
 s '06 20,800

Improvement Bonds.

6s '95 J-J \$30,000... Jan 1 1925

School Bonds.

6s g '05 M-N \$18,000... Apr 1 1925

Water Bonds.

6s '94 M-S \$50,000... Mar 1 1924
 NET DEBT Jan 1916 \$90,000
 Assessed valuation 1914 2,057,975
 Population in 1910 4,961
 The city owns the elec. trie-light, bath and water plants.

TUSCALOOSA.

County seat of Tuscaloosa County. Incorpor. Dec. 13 1819. Commission government adopted June 26 1911. V. 93, p. 64. Pop'n 1910, 8,407.

Refunding Bonds.

5s g '02 J-J \$123,000... July 1 1932

Judgment Bonds.

5s \$800... July 1 1931

Water-Works Bonds.

5s '09 J-J \$75,000... Apr 1 1939
 5s 50,000... Jan 1 1942

Water-Works-Impt. Bonds.

5s '14 \$100,000... 1944

Garbage-Crematory Bonds.

5s '14 \$5,000... 1944

School Bonds.

5s '10 J-J \$30,000... Jan 1 '20-'30
 5s '12 35,000... Aug 15 1942

Sewer Bonds.

5s '10 J-J \$25,000... Jan 1 1930
 Fire department bonds 89,000
 GEN. B. D. T. Sept 21 '16 \$452,800
 Paving debt 177,800
 Total assessed val. 1915 4,687,156
 Actual value (estimated) 14,061,468
 INTEREST is payable at Importers' & Traders' Nat. Bank, N. Y. and at Nat. Bk. of Commerce, N. Y.

TUSCALOOSA COUNTY.

Tuscaloosa is the county seat.

Bridge Bonds.

5s May \$40,000... 1919-1926
 4 1/2s J-J 25,000... 1921

Refunding Bonds.

5s J-J \$20,000... 1926

Court-House Bonds.

5s J-J \$75,000... 1932
 BOND. DEBT Sept 1916 \$160,000
 Assess. val. '15 (real & per) 115,373,355
 County tax rate (per \$1,000) 14.87, 50
 Population in 1910 47,559

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Marion (T), Perry County	26,000		1,055,984		1,834
Monroe County	988,043		4,884,822		27,155
New Decatur (C), Morgan Co.	75,000	10,000	2,700,000	68.00	6,118
Phoenix (C), Lee County	25,000	5,000	620,560		4,555
Prattville (C), Autauga Co.	50,000	10,499	41,009,729	65.00	2,222
Ronoke (C), Randolph Co.	55,000	None	654,954		2,034
St. Clair County	85,000	None	6,891,724		20,175
Tallapoosa County	461,200		6,442,250		31,034
Tuskegee (T), Macon Co.	30,000	3,500	670,800		2,803
Union Springs (C), Bullock Co.	65,000		1,105,904	10.00	4,058

(C) City. (T) Town. d 1912 figures. e 1913 figures. * 1914 figures. † 1915 figures. a 1916 figures. ‡ This covers merely a recent issue of bonds; we are not informed as to what is total debt. § Total debt. ¶ Net debt.

State of Mississippi.

ITS
DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798).... a Apr. 7 1798
 Admitted as a State (Act March 1 1817).... Dec. 10 1817
 Total area of State (square miles)..... 46,810
 State Capital..... Jackson
 Governor (term expires January 1920)..... T. G. Bilbo
 Secretary of State (term expires Jan. 1920)..... J. W. Power
 Treasurer (term expires January 1920)..... J. P. Taylor

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) biennially in even years on the first Tuesday after the first Monday in January. Constitutional amendment to this effect adopted by the voters in November 1910. V. 91, p. 599.

HISTORY OF DEBT.—For early history of the State debt of Mississippi see "State and City Supplement" of April 1894, page 170.

State Bonds.	Refunding Bonds.
6s '75 \$450,000... Int. ceased 1878	4 1/2s '16 J-J \$375,000... July 1 '21-'35
4s '88 Jan 103,000... Jan 1 1919	125,000... July 1 1936
3 1/2s '04 J-J 500,000... July 1 1934	Permanent Impt. Bonds.
(Subject to call after July 1 1914.)	4 1/2s '16 J-J \$236,250... July 1 '21-'35
3 1/2s '07 J-J \$137,000... Jan 1 1927	78,750... July 1 1936
4s '10 J-J \$24,000... July 1 1930	Certificates of Indebtedness.
4 1/2s '14 J-J \$37,500... July 1 '19-'33	s '70 \$2,449... On demand
312,500... July 1 1934	

INTEREST is payable at office of State Treasurer.

TOTAL DEBT.—Mississippi's bonded debt on May 1 1916 amounted to \$2,756,899, including \$450,000 of bond issue of 1875, int. ceased 1878, and \$2,449,899 of certificates of indebtedness issued in 1870. On the same date the various trust funds of the State aggregated \$2,346,092.02. These funds were moneys taken over by the State, and only the interest is paid on them. Cash on hand and in depositories May 1 1916, \$639,164.82. The net revenues of the State amount annually to about \$5,500,000.

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. Holders of the issue of 1910 were then given the privilege of exchanging their holdings for new bonds or accepting cash for the same. Of the total of \$600,000 bonds, \$329,000 were redeemed between Jan. 1 and Jan. 15 1912, while the remaining \$271,000 were exchanged for new bonds.

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

Years.	Real Estate.	Personal Property.	Railroads, Telegraphs, &c.	Total Assessed Valuation.	Tax per M.
1915	\$253,708,655	\$98,508,063	\$68,499,108	\$420,715,826	\$6.00
1914	269,422,222	101,939,210	70,136,130	441,497,562	6.00
1912	240,104,986	111,344,966	60,101,052	411,551,004	6.00
1910	231,889,588	110,713,772	51,002,284	393,605,644	6.00
1908	222,624,868	112,539,367	48,659,504	383,823,739	6.00
1906	222,386,593	101,663,396	44,493,920	368,543,909	6.00
1905	151,506,047	95,086,555	37,750,505	284,343,107	6.00
1900	131,315,821	57,400,328	27,049,788	215,765,947	6.00
1894	113,409,358	48,358,640	26,337,353	188,105,351	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 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 law is given 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.

ACT PASSED VALIDATING ALL MUNICIPAL BONDS, &c., REGARDLESS OF DEFECTS.—Chapter 151, Laws of 1916, approved March 23 1916, validates all municipal bonds, notes, certificates of indebtedness and other obligations regardless of defects or informalities in their issuance. V. 103, p. 862.

BOND ISSUES FOR PERMANENT ROADS.—The 1916 Legislature passed an Act providing for the issuance of serial coupon bonds for permanent roads in an amount which will not exceed 20% of the assessed value of taxable property of said district, based on the assessment roll of the then current year. V. 103, p. 862

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 whatsoever." V. 87, p. 1254.

POPULATION OF STATE.—Table with 4 columns: Year, Population, Year, Population. Rows for 1870, 1880, 1890, 1900, 1910.

The proportion of colored population was 57.47% in 1880, 57.98% in 1890, 58.6% in 1900 and 56.2% in 1910. In number, blacks were 310,808 in 1850, 437,404 in 1860, 444,201 in 1870, 650,291 in 1880, 747,720 in 1890, 905,930 in 1900 and 1,009,487 in 1910.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSISSIPPI.

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

ABERDEEN. This city is the county seat of Monroe County. Pop'n 10, 3,708. Water and Sewer (Part yearly). 5s '05 A-O \$63,119. Apr 1 1925 Refunding and School Bonds. 5s '05 Apr \$25,000. Apr 1 1920 Electric Light & Sewer Bonds. 5s '05 \$10,800. City-Hall Bonds. 5s '11 J-J \$16,694. July 1 '17-'31 Negro School (Part yearly). '11 J-J \$3,900. July 1 1931 Frisco RR. bonds. \$4,000 Funding bonds. 10,000 BOND. DEBT July 1911. \$152,800 Assess. val. '11 (2-5 act.). \$1,531,000

ADAMS COUNTY. County seat is Natchez. Bonds are tax-exempt. Pop'n '10, 25,265. Bridge Bonds. 6s '08 Mar \$18,500. Mar 1 1923 5s Jan 12,000. Jan 1 1923 Road Bonds. 5s '12 Dec \$150,000. Dec 2 1952 Refunding RR. Bonds. 4 1/2s '06 Jan \$92,000. Jan 1 '17-'33 4s '01 July 70,000. July 1 '17-'25 TOTAL DEBT May 9 '16. \$350,500 Assess. val. '15 (2-5 act.). 7,458,401 State & Co. tax (per \$1,000) '15-'16 \$12 INT. at County Treas. office.

ALCORN COUNTY. Corinth is the county seat. Road Bonds. 5 1/2s '16 J-J \$65,000. July 1 '26-'41 BOND. DEBT (7) Population in 1910. 18,159 ATTALA CO. ROAD DIST. NO. 1. Kosciusko is the county seat. 5 1/2s '15 M-N \$150,000. Nov 1 '26-'49 BOND. DEBT Mar 1916. \$150,000 Ass'd val. '15 (real & pers) 1,713,369 Population of county 1910. 28,851 Population of district (est.). 8,000 INT. payable in Chicago and Kosciusko.

BELZONI DRAINAGE DIST. This district is in Washington Co. 6s '13 M-N \$400,000. 1920-1933 TOTAL DEBT Jan 1916. \$400,000 Assessed benefits. 1,690,882 Real value (est.). 5,000,000 Population (est.). 8,000 INT. at Cont. & Comm. Nat. Bank, Chicago.

BILOXI. This city is in Harrison County. Incorp. 1896. Commission government adopted May 23 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 \$3,000 5s \$25,000 5s '11 ann 70,000 5s '12 P-A 55,500. Feb 1 '17-'32 School Bonds. 5s '12 M-S \$40,000. Mar 1 '17-'32 TOTAL DEBT Dec 1912. \$225,000 Total assessed val. 1911. 4,800,000 Actual value (est.). 6,000,000

BOQUE PHALA DRAIN. DIST. A district in Washington County. 6s '13 F-A \$757,500. Feb 10 '18-'33 BOND. DEBT Sept 23 '16. \$757,500 Benefits assessed. 2,154,547 Real value (est.). 7,600,000 Population in 1913 (est.). 15,000 INT. at Cont. & Comm. Nat. Bank, Chicago.

BOLIVAR COUNTY. County seat is Rosedale. Railroad Bonds. 6s '00 May \$150,000. May 15 1918 Fund. & Ref. (Red. beg. in 1915). 6s '02 May \$67,000. May 1 1930 Road and Bridge Bonds. 5s '09 May \$75,000. May 1 1934 5s '10-'11. 100,000. Riverside Road Dist. Bonds. 6s '16 \$50,000 High-School (Red. beg. in 1918). 6s '13 Aug \$25,000. Aug 1 1938 BOND. DEBT May 1916. \$417,000 Assessed valuation 1914. 9,500,000 State & Co. tax (per \$1,000) '14. \$22.00 Levee tax (per \$1,000) 1914. \$10.00 INT. at Citizens' Bank, Shelby.

BROOKHAVEN. This city is in Lincoln County. School Bonds. 5s '12 \$10,000. 1932

BOND. DEBT Sept 23 '16. \$328,000 Assess. val. '15-16 (3-5 act.). 4,717,373 Tax rate (per \$1,000) 1915-16. \$8.50 Population in 1910. 8,988 INT. at Nat. Bank of Commerce, N. Y.; others at Columbus.

COIHAN COUNTY. Hazlehurst is the county seat. Pop'n of county '10, 35,914. Refunding Bonds. 5s '16 Jan \$50,000. Oct 4 1941 Road Dist. No. 1 (tax-exempt). 5s '11 Feb \$75,000. Feb 1 '22-'36 5s '12 Jan 75,000. July 1 '23-'37 6s '13 J-J 25,000. July 1 '24-'38 6s '14 J-J 25,000. Jan 1 '25-'39 Road Dist. No. 2 (tax-exempt). 6s '13 Apr \$75,000. Apr 1 '24-'38 6s '14 J-J 50,000. May 1 '25-'39 6s '16 Aug 3,500. 1927-1933 Road District No. 6 Bonds. 6s '15 Apr \$150,000. Apr 1 '26-'40 5s '16 Jan 25,000. 1927-1941 Court-House Bonds. 5s '02 \$65,000 Road and Bridge Bonds. 4 1/2s '05 \$50,000. Apr 1 1930 5s '09 30,000. June 7 1929 [County Sept 1916. \$190,000 Dist. No. 1. Apr 14. 200,000 debt. Dist. No. 2. Sept '16 128,500 Dist. No. 3. June '15. 150,000 Assessed County 1915. 6,445,667 val'n. Dist. No. 2. '15. 1,369,487 Dist. No. 5. 1914. 1,950,000 INT. at County Treas. office.

CORINTH. This city is in Alcorn County. Last charter established in 1884. Water-Works & Sewer Bonds. 5s \$24,700. Oct 15 1927 5s \$3,900. May 1 1924 Various Improvements. \$42,000. Various School Bonds. \$7,000. Various BOND. DEBT Oct 1 1915. \$127,600 Assess. val. '14 (50-60% net). 2,004,000 Total tax (per \$1,000) 1914. \$20.50 Population in 1910. 6,690 INT. at City Treasurer's office.

DE SOTO COUNTY SUPERVISORS' DISTRICTS. District No. 1 Bonds. 6s '12 J-D \$75,000. June 1 '22-'37 District No. 2 Bonds. 6s '12 J-D \$50,000. June 1 '22-'37 District No. 3 Bonds. 6s '12 J-D \$50,000. June 1 '22-'37 District No. 4 Bonds. 6s '12 J-D \$50,000. June 1 '22-'37 BOND. DEBT (7) Mar. 1916. Dist. No. 2. 50,000 Dist. No. 3. 50,000 Dist. No. 1. 950,435 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 \$100,000. Feb 1 1938 McLaurier Sch. Dist. bds. \$10,000 Co. bond, dt. Mar 1916. 100,000 Road dist. debt (add'l). 100,000 School debt (add'l). 10,000 Sinking fund (county). 75,500 Assessed val of dist 1912. 5,127,000 Assessed val of co. 1915. 9,055,571 Tax rate (per \$1,000) 1915. \$20.00 Population of county in 1910. 20,722 Population of district, 1910. 14,228

GEORGE COUNTY. Lucedale is the county seat. Road and Bridge Bonds. 5s '16 A-O \$90,000. Oct 2 1936 BOND. DEBT Oct 10 '16. \$66,000 Assessed valuation 1916. 1,879,929 Tax rate (per \$1,000) 1916. \$23.00 Population in 1910. 6,599

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. 5s '04 M-N \$50,000. May 1 1924 Railroad-Aid Bonds. 6s '03 J-J \$50,000. July 1 1918 Refunding Railroad Bonds. 5s '15 F-A \$50,000. Feb 10 '17-'35 (Due \$1,000 every 5 years) Refunding Water Bonds. 5s \$65,000 School Bonds. 5s '04 M-S \$50,000. 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 1949 River-Front Bonds. 5s '07 M-S \$47,500. Sept 1 1927 Sewer Bonds. 5s J-J \$65,000. Jan 1 1920 5s M-N 50,000. Nov 1 1921 BOND. DEBT Apr 1916. \$422,900 Sinking fund Oct 5 1915. 1,000 Tot. assessed val. 6,709,367

GREENWOOD. This city is the county seat of LeFlore County. Popula. 1910, 5,836. Light & Water (Part yearly). 5s '04 \$121,800. 1934 Improvement Bds. (Part yearly). 5s '06 \$29,100. 1924 Ref. School Bonds (Part yearly). 5s '06 \$19,100. 1926 School bonds. \$40,000 Paving bonds. 70,000

Paving Bonds. 5s '16 ann \$20,000. Aug 1 1936 Drainage Bonds. 5s '10 F-A \$20,000. Feb 1 1930 Funding Bonds. 5s '10 F-A \$10,000. Feb 1 1930 Funding and Paving Bonds. 5s '15 Nov \$23,500. Nov 1 1935 BOND. DEBT Sept 22 '16. \$353,400 Sinking fund approximately 90,000 Assessed valuation 1915. 4,232,225 Total tax (per \$1,000) 1915. \$14.00 Exempt from taxation. INT. at City Treasurer's office.

GRANADA. This city is in Grenada County. Street Bonds. 5s '13 J-J \$25,000. July 1 1933 BOND. DEBT Sept 25 '16. \$133,500 Assessed valuation 1916. 1,750,000 Tax rate (per \$1,000) 1916. \$16.00 Population in 1910. 2,814 INT. at Hanover Nat. Bk., N. Y.

GULFPORT. This city is in Harrison County. Incp. 1898. Commission government adopted Dec. 12 1911. V. 93, p. 1736. Population 1910, 6,386. City-Hall, Water and Sewers. 5 1/2s \$44,000 Sealwall Bonds. 5s '16 \$200,000. Sept 1 '22-'46 Park Bonds. 5 1/2s '16 A-O \$125,000. Apr 1 1936 Street bonds, 6s. \$4,000 School & street bonds, 6s. 2,000 School bonds, 6s. 3,000 General bonds, 5 1/2s. 31,700 Sewer bonds, 5 1/2s. 5,000 Central School bonds, 5 1/2s. 19,000 Soria City bonds, 6s. 4,100 Jail bonds, 6s. 1,000 Sewer and water bonds, 6s. 30,000 School and jail bonds, 6s. 22,000 Water-works bonds, 5 1/2s. 88,900 BOND. DEBT Apr 1915. \$381,600 Assessed valuation 1914. 6,259,030

HANCOCK COUNTY. Bay St. Louis is the county seat. Road and Bridge Bonds. 5s \$80,000. Jan 1 1931 6s '13 Jan 50,000. Jan 1 1933 BOND. DEBT Sept 1916. \$130,000 Floating debt. 25,000 Sinking fund. 8,000 Assessed valuation 1915. 3,850,000 Tax rate (per \$1,000) '16. \$23.50 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 \$119,000. May 1 '17-'33 BOND. DEBT Oct 1 '15. \$126,000 INT. at Cont. & Comm. Nat. Bank, Chicago.

HARRISON COUNTY. Gulfport is the county seat. Road and Bridge Bonds. 5s \$200,000. Feb 1 '21-'40 Exposition Bonds. 5s '16 J-J \$125,000 Sea-Wall Bonds. 5s '16 \$50,000 BOND. DEBT Oct 1916. \$380,000 Sinking fund Jan 1 1916. 11,952 Assessed valuation 1915. 14,369,156 State & Co. tax rate (per \$1) 15820.00 Pop'n, 1910, 34,653; 1916, 35,000

HATTIESBURG. This city is the county seat of Forrest Co. Commission government adopted. Population 1910, 11,733. Municipal Imp't. (Part yearly) 4 1/2s '06 M-S \$190,300. Mar 6 1915 Street Bonds. 5s '07 \$170,000 School Bonds. 5s '10 J-D \$150,000. Dec 1 1940 5s '11 40,000 BOND. DEBT Oct 1909. \$472,500 Assessed valuation 1909. 7,880,799

HINDS COUNTY. Jackson is the county seat. Court-House and Jail Bonds. 5s '01 \$10,000. 1926 5s '02 25,000. 1927 5s '02 46,500. 1927 Refunding Bonds. 4 1/2s '03 \$108,000. 1928 4 1/2s '05 39,000. 1930 Agricultural High School Bds. 5s '16 \$30,000. 1941 GEN. BD. DT. Nov 3 '16 \$288,500 Assessed valuation 1915. 19,250,000 Road dist & Consol. Sch. dist. debt (add'l) est. 1,000,000 Population in 1910. 63,726

HOLMES COUNTY. Lexington is the county seat. Dist. No. 1 Road Bonds. 5s '16 J-J \$200,000. July 1 1946 Dist. No. 2 Road Bonds. 5s '16 J-J \$175,000. 1937-1941 Dist. No. 5 Road Bonds. 5s '16 J-J \$100,000. July 1 1946 Agricultural High-School Bds. 6s '16 Feb \$25,000. Feb 1 1941 (Subject to call after Feb 1 1921) BONDED DEBT (?) Population in 1910. 39,088

INDIAN CREEK DRAIN. DIST. Sallis is the post-office for this district. 5 1/2s '16 M-N \$225,000. 1922-1937 JACKSON. County seat of Hinds County and State Capital. Incorp. Dec. 1833. Commission government adopted Sept. 24 1912. Pop. 1910, 21,262. Building Bonds. 5 1/2s Apr \$23,800. Apr 1 1924 5 1/2s '13 J-J 15,000. July 1 1933

JACKSON (Continued).

School Bonds. June \$3,600.00... June 1922
Feb 6,500.00... Feb 1923
M-N 64,000.00... May 1926
A-R 15,000.00... Aug 1917
F-A 65,000.00... Aug 1931
M-N 18,000.00... May 1934
Street and Sewer Bonds.
F-A 25,000.00... May 1922
F-A 43,000.00... Aug 1928
F-A 85,000.00... Aug 1931
J-D 30,000.00... June 1932
Sewerage Bonds.
Apr \$21,500.00... Apr 1919
Municipal Bldg. & Impt.
Jne \$50,000.00... June 1927
F-A 153,000.00... Feb 1930
Street Impt. & Bridge Bonds.
May \$8,400.00... May 1920
Jne 13,500.00... June 1923
May 28,900.00... May 1926
M-J 60,000.00... July 1933
Funding Bonds.
J-D \$60,000.00... June 1932
J-J 75,000.00... July 1933
State Fair Bonds.
J-D 136,000.00... June 1934
Water Bonds.
F-A 195,000.00... Jan 1928
F-A 15,000.00... Aug 1928
F-A 95,000.00... Feb 1930
M-J 100,000.00... July 1933
Park Property Purchase Bonds.
F-A 336,000.00... Jan 1936
Street, Bridge & School Bonds.
Feb \$20,000.00... Feb 1919
TOT. BD. DT. Oct 16, \$1,713,400.00
Water works exemption... 536,000.00
NET BD. DT. Oct 16... 1,177,400.00
Assessed valuation 1915... 13,697,316
Tax rate (per \$1,000) 1916... \$16.50
* Bonds are tax exempt.
† These bonds bear no interest.
They were taken in payment of property for this purpose.
INT. on 5% water bonds due 1928, school and street bonds due 1931 and bonds dated 1913 and 1915 is payable at Nat. Park Bk., N. Y. Co., on sewerage bonds at Chase Nat. Bank, New York, and on the 8% water bonds at Hanover Nat. Bank, N. Y.

JACKSON COUNTY.

Pascagoula is the county seat.
General Road Bonds.
5s '09 J-J \$96,000.00... Jan 17-'32
Supervisors' Dist. No. 2 Bonds.
6s '12 --- \$7,000.00... Oct 1 '22-'31
Supervisors' Dist. No. 3 & 4 Bonds.
6s '12 --- \$25,000.00... Oct 2 '22-'32
6s '13 --- 10,000.00... Sept 2 '23-'33
Supervisors' Dist. No. 4 Bonds.
6s '12 --- \$30,000.00... Aug 31 '22-'32
6s '13 --- 15,000.00... Oct 1 '23-'33
Supers. Dist. Nos. 3 & 4 Bonds.
5 1/2s '16 F-A \$40,000.00... Aug 15 '26-'41
Supervisors' Dist. No. 2 Bonds.
6s '12 --- \$20,000.00... Oct 2 '22-'32
Bridge and Grate Bonds.
5s '16 F-A \$50,000.00... Aug 15 '26-'41
Van Cleave Cons. Sch. Dist. Bds.
6s '13 --- \$3,000.00... Dec 2 '28-'32
6s '14 --- 1,300.00... Sept 1 '17-'26
Big Point Separate Sch. Dist.
6s '14 --- \$800.00... Aug 1 '17-'24
Sinking fund... 100,000.00
Bond debt of Dist. 3 & 4... 120,000.00
Sinking funds County... 18,000.00
Aug 1916... Dists. 3 & 4... 16,600.00
Assessed val. County... 5,872,677.19
1915... Dists. 3 & 4... 3,093,529.29
Population in 1910... 15,451
INT. payable partly at Chancery Clerk's office.

JONES COUNTY.

Ellisville is the county seat.
Court-House Bonds.
5s '07 J-J \$96,000.00... Jan 17-'32
5s '09 J-J 25,000.00... Jan 1 '33-'37
Road and Bridge Bonds.
5 1/2s '12 --- \$14,000.00...
Road Dist. No. 2 Bonds.
6s '14 A-O \$50,000.00... Apr 1 1934
6s '16 s-a 100,000.00... 1929-1930
6s '16 A-O 200,000.00... Oct 15 1936
Agricultural High School Bds.
5s '12 --- \$10,000.00... 1917-1926
Hospital Bonds.
5s '16 A-O \$20,000.00... Oct 15 '20-'30
Gen. Co. debt Oct 1915... \$151,000.00
Road Dist. No. 2 debt... 50,000.00
Sinking funds (est.) May '15... 45,000.00
Assess. val. 1914 (est.)... 10,500,000.00
State & Co. tax (per \$1,000) 14 '17.25
Population in 1910... 29,885
INT. on bonds of 1914 at the Interstate Bank & Trust Co., New Orleans; other bonds at Nat. Bank of Comm. N. Y., and Guar. Tr. Co., N. Y.

KEMPER COUNTY.

De Kalb is the county seat.
Supervisors' Dist. No. 1 Bonds.
5 1/2s '16 J-J \$62,000.00... July 1 '27-'41
Supervisors' Dist. No. 5 Bonds.
5 1/2s '16 J-J \$20,000.00... July 1 '27-'41
Building bonds... \$10,000.00
Court-house bonds, 6s... 60,000.00
Road bonds, 6s... 75,000.00
BOND. DEBT May 6 '16... \$145,000.00
Assessed val. 1915 (3-5 act.)... 14,250,000.00
State & Co. tax (per \$1,000) 15 \$21.25
Population in 1910... 20,348
INT. at John Nuveen & Co., Chicago.

LAFAYETTE COUNTY.

Oxford is the county seat.
Road District Bonds.
6s '12 --- \$50,000.00... 1933
6s '13 --- 130,000.00... 1933
Agricultural High School Bds.
6s '14 --- \$10,000.00...
TOTAL DEBT May 1916... \$190,000.00
Assess. val. '15 (3-5 act.)... 3,985,534
Population in 1910... 21,883
INT. at Nat. City Bank, N. Y.

LAUDERDALE COUNTY.

Meridian is the county seat. Bonds are tax-exempt. Pop'n 1910, 46,919
Court-house bonds... \$90,000.00
Road Dist. No. 5 Bonds.
5 1/2s '12 A-O \$50,000.00... Apr 1 '23-'27
Road District No. 1 Bonds.
5s '10 M-S \$150,000.00... Sept 1 '25-'34
5s '13 --- 100,000.00... Mar 1 '23-'38
5s '14 M-S 100,000.00... 1924-1933
5 1/2s '15 M-S 50,000.00... Mar '26-'40
TOT. BD. DT. Apr 1916... \$540,000.00
General county debt (incl.)... 90,000.00
Assess. val. 1915... 18,517,751
Tax rate (per \$1,000) 1915... \$18.80
INT. on bonds of 1910 at Continental-Commercial Nat. Bank, Chicago.

LAUREL.

This city is in Jones Co. Commission government adopted Dec. 19 1911. Pop'n '10, 8,465; '16, 12,500.
Sinking fund... \$40,000.00
Sewer Bonds (Tax-exempt).
5s '04 --- \$19,300.00... Mar 1 1924
5s '13 J-D 30,000.00... Apr 1 1933
School Bonds (Tax-exempt).
6s '98 --- \$45,000.00... Sept 6 1918
5s '99 --- 14,000.00... May 2 1919
5s '00 --- 11,500.00... Oct 1 1920
5s '02 --- \$8,000.00... Jan 1 1922
5s '05 --- 19,400.00... Aug 5 1925
5s '07 --- 15,000.00... Feb 1 1927
5s '08 --- 30,000.00... July 1 1928
5s '09 --- 10,000.00... June 1 1929
5s '12 J-D 30,000.00... June 1 1932
5s '13 J-D 25,000.00... Apr 1 1933
Street Bonds (Tax-exempt).
5s '09 --- \$10,000.00... June 1 1929
5s '16 J-J 10,000.00... July 1 1936
Fair Building Bonds.
5s '16 J-J \$15,000.00... July 1 1936
School, Street & Water Bonds.
5s '15 --- \$60,000.00... 1935
Water Bonds (Tax-exempt).
5s '01 --- \$30,000.00... Apr 15 1921
5s '02 --- 7,000.00... Jan 1 1924
5s '04 --- 13,100.00... Mar 1 1924
5s '09 --- 10,000.00... June 1 1929
5s '13 J-D 15,000.00... Apr 1 1933
Municipal Bldg. Bonds.
5s '14 F-A \$48,000.00... Feb 1 1934
BOND. DEBT Sept 22 '16... \$431,000.00
Water bonds (included)... 89,800.00
Floating debt... 3,000.00
Sinking fund... 12,150.00
Assess. val. '16 (abt. 3/4 act.) 4,899,509
Tax rate (per \$1,000) 1916... \$17.00
INT. at Merchants-Laclede Nat. Bk., St. L.; others at Chase Nat. Bank, N. Y.

LEE COUNTY.

Tupelo is the county seat.
Road Dist. No. 1 Bonds.
6s '13 A-O \$90,000.00... Sept 1 1936
Road Dist. No. 2 (Tax-free).
s '13 --- \$40,000.00...
5s '16 F-A 24,000.00... Feb 11 '27-'41
Road Dist. No. 3 (Tax-free).
5s '12 --- \$20,000.00... 22-'33
Road Dist. No. 4 (Tax-free).
5s '16 M-S \$100,000.00... Mar 9 '27-'41
5s '16 M-S \$100,000.00... Mar 9 '27-'41
Highway Bonds.
5s '14 M-S \$200,000.00... May 7 '25-'39
5s '15 M-S \$105,000.00... May 6 '30-'40
Court-house Bonds.
5s '16 M-S \$100,000.00... 1921-1941
Sinking fund... 25,000.00
Road Dist. debt Sept 1916... 330,000.00
Assessed valuation 1916... 7,125,525
Tax rate (per \$1,000) 1916... \$16.00
Population in 1910... 28,894
INT. at County Treasurer's office, or Hanover Nat. Bank, N. Y.

LEFLORE COUNTY.

Greenwood is the county seat.
Bridge Bonds (Tax-exempt).
5s '07 A-O \$60,000.00... Oct 7 1932
5s '10 J-J 100,000.00... Jan 3 1940
Road Bonds (Tax-exempt).
5s '07 A-O \$40,000.00... Oct 7 1932
5s '13 J-D 100,000.00... July 1 '24-'33
5s '16 Ann. 100,000.00... 1921-1941
Court-house Bonds.
4s '04 J-D \$100,000.00... Dec 5 1929
BOND. DEBT Oct. 1916... \$500,000.00
Cash on hand... 60,000.00
Assessed val. 1915-16... 7,366,288
Population in 1910... 36,290
INT. on bridge bonds of 1910 at First Nat. Bank, Greenwood.

LINCOLN CO. ROAD DIST. NO. 1.

Brookhaven is the county seat.
5s '11 Feb \$150,000.00... 1922-1936
5 1/2s '12 F-A 50,000.00... Feb 9 '23-'37
TOTAL DEBT Apr 1915... \$200,000.00
Assessed valuation... 3,980,260
Real value (est.)... 8,500,000
Population in 1910... 28,597
INT. at Cont. & Comm'l Nat. Bank, Chicago.

LOWNDES CO. ROAD DIST.

Columbus is the county seat.
Road Dist. No. 1 Bonds.
5s '16 M-N \$40,000.00... May 1 1936
Road Dist. No. 4 Bonds.
5s '16 M-N \$50,000.00... May 1 '27-'36
Mayhew Road District.
6s '16 J-J \$10,000.00...
(Due serially after 10 years.)
District No. 2 bonds... 100,000.00
District No. 4 bonds, 6s... 37,000.00
District No. 5 bonds, 5s... 30,000.00
Macon & Gilmer Road Dist. bonds 5.40s... 33,000.00
TOTAL DEBT... (7)

MCCOMB CITY.

This city is in Pike County.
School Bonds.
5s '16 M-N \$30,000.00... May 2 '17-'36
5s '16 M-N \$30,000.00... May 16 1936
BOND. DEBT June 1916... \$244,900.00
Floating debt May 1916... 3,000.00

Sinking fund May 1916... \$1,137
Assessed valuation 1915... 2,839,264
City tax rate (per \$1,000) '15... \$15.00
Population in 1910... 6,237

MADISON COUNTY.

Canton is the county seat.
Supervisors' Dist. No. 1 Bonds.
5 1/2s '15 --- \$135,000.00... 1940
5s '16 M-N 75,000.00... Nov 1 '27-'41
Supervisors' Dist. No. 2 Bonds.
5 1/2s '16 M-S \$70,000.00... Mar 1 '27-'40
10,000.00... Mar 1 1941
Supervisors' Dist. No. 3 Bonds.
5s '16 --- 10,000.00...
Supervisors' Dist. No. 4 Bonds.
5s '16 J-D \$30,000.00... Dec 1 '27-'41
County... (7)
BONDED District No. 1... \$135,000.00
DEBT District No. 2... 80,000.00
District No. 3... 110,000.00
Assessed District No. 2... 931,714
value District No. 3... 1,500,000.00
District No. 4... 656,517
Population in 1910 (county)... 35,505
INT. on Dist. No. 2 bonds payable at St. Louis Union Tr. Co., St. L.

MARSHALL COUNTY.

Holly Springs is the county seat.
Mt. Pleasant Dist. Road Bonds.
5 1/2s '16 s-a \$60,000.00... 1926-1940
Holly Springs Dist. Road Bds.
5 1/2s '16 M-S \$200,000.00... Sept 1 '26-'31
Marianna Road Bonds.
5 1/2s '16 A-O \$2,500.00... Oct 1 1926
22,500.00... Oct 1 '27-'41
Road Bonds.
6s '16 J-D \$16,500.00... June 1 '26-'40
BONDED DEBT... (7)
County...
Holly Spgs. Dist., Sept 16 \$200,000.00
Marianna Dist., Oct 1916 25,000.00
Assess. val. Holly Spgs. Dist. 2,014,000.00
Assess. val. Marianna Dist. 295,000.00
Population of county, 1910... 26,796

MERIDIAN.

This is the county seat of Lauderdale Co. Inc. Jan. 10 1860. Commission government adopted May 9 '12. Population 1910, 23,283.
Water-Works Bonds.
5s '08 --- \$50,000.00... 1928
4 1/2s '09 --- 250,000.00... 1939
5s '13 --- 81,000.00... \$4,000 yearly
Sinking fund... 12,150.00
J-D Bonds.
5s '09 J-D \$50,000.00... Dec 1 1939
5s '13 A-O 42,000.00...
(\$2,000 yearly beg. Apr 1 1914)
Funding Bonds.
4 1/2s '99 M-N \$39,000.00... May 1 '17-'29
4 1/2s '05 F-A 25,000.00... Feb 1 1935
5s '16 A-O 126,000.00...
(\$6,000 yearly beg. Apr 1 1914)
Sewer Bonds.
6s '94 May \$92,000.00... May 1 1924
6s '11 J-J 10,000.00... 1941
4 1/2s '05 --- 10,000.00... 1935
School House Bonds.
4 1/2s '02 A-O \$30,000.00... Oct 1 1922
4 1/2s '07 J-J 35,000.00... Jan 1 1937
5s '11 J-J 100,000.00... Jan 1 1941
5s '14 J-J 60,000.00... July 1 1939
Refunding School Bonds.
4 1/2s '09 --- \$23,000.00...
\$1,000 due each year on Apr 1
5s '14 --- \$12,957.75... \$1,000 yearly
Drainage Bonds (Tax-exempt).
10 A-O \$50,000.00... Oct 1 1940
Sewer and Drainage Bonds.
5s '15 F-A \$24,000.00... Aug 1 '14-'40
Park Bonds (Tax-exempt).
5s '11 J-J \$15,000.00... Jan 1 1941
Fire Dept. Bonds (Tax-exempt).
5s '11 J-J \$15,000.00... Jan 1 1941
City-Hall Bonds.
4 1/2s '11 J-J \$75,000.00... Jan 1 1941
5s '15 F-A 40,000.00... Aug 1 '21-'40
Sanitary Bonds (Serial).
5s '13 --- \$10,000.00... 1918
Railroad Terminal Bonds.
5s '13 A-O \$44,000.00...
(\$2,000 payable annually)
GEN. BD. DT. May 4 '16... \$938,906
Special tax bonds (add'l)... 351,462
Water-works bonds (add'l)... 388,000
TOTAL DEBT May 4 '16... 1,678,368
Cash on hand April 1916... 250,405
Ass'd val. 15/2-3 act. (est.)... 14,513,958
Total tax (per \$1,000) '15... \$16.00
INT. at Seaboard Nat. Bank, N. Y.
DEBT LIMIT—On Sept. 19 1913 a charter amendment was adopted limiting the city's indebtedness to 10% of the assessed valuation and providing that bonds may be issued for certain purposes of improvement on a majority vote. V. 97, p. 901.

MISSISSIPPI LEEVE DISTRICT

P. O. Greenville. Bonds are tax-exempt. Int. at office of Treasurer.
Leeve Construction Bonds.
6s M-N \$200,000.00... May 1 1924
6s MN-1,000,000.00... May 2 1944
5s '13 J-J 1,000,000.00... July 1 1933
Refdg. (trad. art. 10 yrs. from issue)
4 1/2s '09 M-S \$450,000.00... Sept 1 1934
4 1/2s '11 J-J 500,000.00... Apr 1 1936
BOND. DT. Sept 27 '16... \$3,090,000.00
Floating debt... 175,000.00
Assessed valuation 1916... 24,000,000.00
Real value (est.)... 66,000,000.00
The valuation given above is on property behind public levees 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, \$35.00 per mile on main line and \$21.00 per mile on branch lines or feeders.

MONROE CO. ROAD DIST.

Aberdeen is the county seat.
1st Dist. Road Bonds.
5s & 6s --- \$65,000.00... Jan 1 '37 & '39
5 1/2s --- 35,000.00... Apr 1 1938
4th Dist. Road Bonds.
5s --- \$200,000.00... May 1 1936
6s --- 125,000.00... May 1 1929

5th Dist Road Bonds.

5s & 6s --- \$90,000.00... July 1 1937
Total road debt Oct 30 '15... \$515,000.00
County has no general bonded debt.
Assessed val. (Dist. No. 1, 1,000,000.00
uation '14 (Dist. No. 4-3,000,000.00
'14 (Dist. No. 5... 856,710
Population in 1910... 35,178
INT. payable at Co. Treas. office or Seaboard Nat. Bank, N. Y.

MONTGOMERY COUNTY.

Winona is the county seat.
Supervisors' Dist. No. 1 Bonds.
5 1/2s '16 --- \$65,000.00...
Supervisors' Dist. No. 2 Bonds.
5 1/2s '16 --- \$40,000.00...
TOTAL DEBT... (7)
Population in 1910... 17,706

NATCHEZ.

Natchez is the county seat of Adams County. Popul'n '10, 11,791.
School Bonds.
5s July \$20,000.00... July 1 1931
N. O. & N. W. RR. Bonds.
6s May \$320,000.00... May 7 1919
Refunding Bonds.
5s '09 Sept \$47,600.00... Sept 15 '29
Water Wks. & Sewer Bonds.
5s May \$115,000.00... May 7 1923
BOND. DEBT Sept 1916... \$507,500.00
Assess. val. '16 (2-3 act.)... 5,760,486
City tax (per \$1,000) 1916... \$19.00
INT. payable at City Treasury.

NESHOMA CO. ROAD DIST. NO. 1.

6s '13 --- \$100,000.00... 1924-1938
BOND. DEBT May 6 '16... \$300,000.00
Assess. val. 1915... 1,284,000.00
Population in 1915 (est.)... 5,000.00
INT. in Phila., Miss., at First Nat. Bank, and Bank of Phila.

NOXUBEE COUNTY.

Macon is the county seat.
Court-House Bds. (Subj. to call).
5s '00 Aug \$4,000.00... Aug 1 1920
Jail Bonds.
4 1/2s '07 Jan \$20,000.00... Jan 2 1927
Court-House-Repair Bonds.
5s '10 July \$12,500.00... July 1 1930
Supervisors' Dist. No. 1 Bonds.
5 1/2s '13 F-A \$99,000.00... Aug 1 '24-'38
Supervisors' Dist. No. 2 Bonds.
5 1/2s '12 M-S \$52,600.00... Sept 1 '23-'37
Supervisors' Dist. No. 3 Bonds.
5 1/2s '12 J-J \$14,000.00... July 1 '23-'36
111,000.00... July 1 1937
5 1/2s '13 F-A 15,000.00... Aug 1 24-'38
Supervisors' Dist. No. 5 Bonds.
5 1/2s '12 M-S \$75,000.00... Sept 2 '23-'37
5 1/2s '13 J-D 17,500.00... Dec 1 '24-'30
5 1/2s '13 J-D 22,500.00... Dec 1 '26-'38
Salem Cons. Sch. Dist. Bonds.
6s '14 F-A \$3,140.00... Aug 2 '17-'28
Lynn Creek Cons. School Dist.
6s '14 F-A \$4,400.00... Aug 3 '17-'27
GEN. BD. DT. Oct 1 '14... \$36,500.00
District 1 (District No. 1)... 99,000.00
District No. 2... 52,500.00
District No. 3... 150,000.00
District No. 5... 115,000.00
School district bonds (add'l)... 10,500.00
Ass'd val. of Dist. No. 5 '15... 1,299,764
Real value (estimated)... 2,000,000.00
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.; Dist. No. 3, Cont. & Comm. Nat. Bk., Chic.; Dist. No. 5 bonds of 1912, and 1913, Nat. Bank of Commerce, N. Y.; Salem Sch. Dist. bonds, Merchants & Farmers Bank, Macon, and Lynn Creek Sch. Dist. bonds at Bank of Macon, Macon.

OKTIBBEHA COUNTY.

Starkville is the county seat.
Road Dist. No. 1 (Tax Exempt).
5 1/2s '16 F-A \$130,000.00... 1926-1935
TOTAL DEBT July 1915... \$150,000.00
Assessed val. 1914... 1,602,840
Actual value (est.)... 4,000,000.00
Population of county 1910... 19,676
INT. Chase Nat. Bk., N. Y. City.

PANOLA COUNTY.

Batesville is the county seat.
Court house 4 1/2s... \$50,000.00
Bridge & Rd. (Red. aft. May 7 '18).
6s '13 May \$50,000.00... May 7 1937
BOND. DEBT Mar 28 '16... \$100,000.00
Floating debt... 25,000.00
Cash on hand... 18,000.00
Sinking fund (estimated)... 6,000.00
Assessed valuation 1915... 6,693,000.00
State & Co. tax (per \$1,000) 16 \$20.00
Population in 1910... 31,274
INT. on court-house bonds at Bk. of Sardinia, Sardinia, Miss.; on others at John Nuveen & Co., Chicago.

PERRY COUNTY.

New Augusta is the county seat.
A portion of this county on Jan. 6 1908 was taken to form Forrest Co., the latter to pay 67 1/2% of the court-house and jail and the bridge bonded debt given below. Pop'n '10, 7,685.
Road & Highway (Red. beg. 14).
5s '09 Mar \$22,500.00... Mar 1 1929
School district bonds... \$14,900.00
Bridge bonds... 32,000.00
Court-house and jail bonds... 48,000.00
BOND. DEBT Apr 1 1915... \$117,400.00
Sinking fund Mar 1 1915... 19,449
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 \$20,000.00...
(Due serially from 10 to 25 yrs. incl.)
5 1/2s '13 A-O \$150,000.00...
(Due serially from 10 to 25 yrs. incl.)
6s '14 A-O \$100,000.00... Oct 1 1939

PIKE COUNTY (Continued).
 Road District No. 2 Bonds.
 5s '16 J-J \$130,000... July 1 '17-'41
Road Dist. No. 4 Bonds.
 6s '15 M-S \$100,000... Sept 1 1940
TOTAL DEBT (1)
 Bonded debt of Dist. No. 2,
 Aug 1916... \$130,000
 Ass'd val. '16, Dist. No. 2, 1,327,080
 Population of county in 1910... 37,272

PONTOTOC COUNTY.
 Pontotoc is the county seat.
Court-House Bonds.
 5s '15 J-J \$75,000... Jan 1 1935
Road District No. 2 Bonds.
 5s '16 J-J \$25,000...
Road District No. 3 Bonds.
 5s '16 M-S \$50,000... Apr 1 '26-'36
Road District No. 4 Bonds.
 5s '16 M-S \$90,000... 1925-1941
BONDED (County)... \$112,000
 DEBT (Road D. No. 2) 25,000
 Sept. 23 Road D. No. 3 50,000
 1916... Road D. No. 4 90,000
 Sinking fund of county... 17,000
 Population in 1910... 19,688

QUITMAN COUNTY.
 Marks is the county seat.
Current Expense Bonds.
 5s '16 J-J \$25,000... July 1 1921
 Court-house and jail bonds \$70,000
 Bridge bonds... 20,000
 Road bonds... 50,000
 Road District No. 5... 25,000
BOND. DEBT Sept 23 '16 \$190,000
 Assessed valuation 1916... 3,136,000
 Tax rate (per \$1,000) 1916... \$38.00
 Population in 1910... 11,593
 INT. at Riverside Bank, Marks.

RIVERSIDE DRAINAGE DIST.
 Drainage Bonds (Part yearly).
 6s '12 May \$375,000... 1932
BOND. DEBT Apr 4 1916 \$375,000
 Assess. val. '14 (3/4 act.)... 1,850,000
 INT. at Continental & Commercial Nat. Bank, Chicago.

SCOTT CO. ROAD DIST. NO. 1
 Forest is the county seat.
 Road District No. 1 Bonds.
 6s '12 J-J \$50,000... July 1 '27-'30
 6s '13 J-J \$25,000... July 1 '27-'30
 1925,000... July 1 1934
Road Dist. No. 2 Bonds.
 6s '14 F-S \$67,500... 1924-1939
TOT. BD. DT. Mar 25 '16 \$167,500
 Sinking fund... 8,000
 Assessed value, county... 1,008,880
 Tax rate (per \$1,000) 1915... \$16.00
 Pop'n of Dist. No. 1, 1915... 8,000
 INT. at Farmers & Merchants Bank, Forest.

SIMPSON COUNTY.
 Mendonhall is the county seat.
Court-House and Jail Bonds.
 6s '07... \$25,000... May 15 1921
 5s '07... \$32,000... Jan 1 1947
Road Bonds.
 5s '11... \$40,000... Mar 31 1931
 5s '13 J-J \$40,000... July 1 1933
BOND. DEBT Oct 1915... \$137,000
 Sinking fund Oct 1914... 14,057
 Ass'd val. 1914 (3/4 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 \$90,000... July 1 '23-'26
Bridge Bonds (Tax-exempt).
 5s '07 A-O \$40,000... Oct 1 1932
Bridge & Ref. (Tax-exempt).
 4s '06 J-J \$30,000... July 1 1931
Road & Bridge (Tax-exempt).
 4s '09... \$50,000... Sept 1 1929
 6s '13 J-D \$50,000... Dec 1 '24-'39
 6s '15 J-J \$40,000... July 1 1935
TOTAL BD. DT. Aug '15 \$250,000
 Assess. val. 1914... 6,326,606
 Actual value (est.)... 21,000,000
 Population in 1910... 28,787

TALLAHATCHIE COUNTY.
 Charleston is the county seat.
 Supervisors Dist. No. 1... \$25,000
 do do No. 2... 25,000
 do do No. 3... 25,000
Supervisors' Dists. Nos. 4 & 5.
 \$100,000...
 5s '16... 200,000
 (Due \$10,000 yearly from 10 to 24 yrs. incl. and \$100,000 in 25 yrs.)
BOND. DEBT County... \$865,000
 Dist. No. 2 25,000
 Dist. No. 3 25,000
 Dist. No. 4 & 5 300,000
 Floating debt (estimated)... 35,000
 Sinking funds (estimated)... 45,000
 Assess. val. of county, 1915 \$4,500,000
 (Assessment on real estate about 25 to 30% actual value.)
 Population in 1910, county... 20,078
 INT. on district bonds at Continental & Comm. Nat. Bk., Chicago.

TUPELO.
 This city is in Lee County. Bonds are tax-free. Pop'n 1910, 3,881.
 a Separate School Dist. Bonds.
 5s \$25,000... 1933
 a Ref. Light (Red. \$100 yearly)... 1925
 5s \$14,200... 1925
Refund. Sewer & Water Bonds.
 5s \$50,000... 1924
 (Redeemable \$100 yearly.)
Ref. School & Light Bonds.
 5s J-J \$24,100... 1925
 (Redeemable \$100 yearly.)
 a Light, City-Hall & Street Bds.
 5s '11 M-S \$50,000... May 1 1931
Street Bonds.
 5s '12 J-D \$50,000... June 1 1932
 5s '14 M-S \$40,000... Sept 1 1934
 (Subject to call any part on any interest-paying date.)
TOT. DEBT Mar 30 1915... \$262,300
 Water debt (inclusive)... 35,000
 Assess. val. 1914 (3/4 act.)... 2,600,405
 City tax (per \$1,000) 1914... \$12.00

INT. on bonds marked (a) at Hanover 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 dist. bonds... \$50,000
 Co. bond debt Apr 1915... 65,000
 Road district debt... 50,000
 Sinking fund Apr 1915... \$9,340
 (Districts 4, 042
 Assessed valuation... 3,659,065
 1914... (Districts 2,799,175
 INT. at Chase Nat. Bank, N. Y.

VIOKSEBURG.
 Vicksburg is the county seat of Warren Co. Incorp. Jan. 25 1825. Bonds are tax-exempt. Commission government has been adopted by this city. Population 1910, 30,814.
 By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds and to apply any surplus of the sum so raised after payment of interest to purchase of bonds at or below par.
 Compromise (Red. \$10,000 yrly.)
 5s \$326,300... Feb 1 1928
Refunding Bonds.
 5s '16 F-A \$100,000... Feb 1 '17-'36
Funding Bonds.
 5s '06... \$105,000... Jan 1 1926
Sewer Bonds.
 4s '08 Dec \$221,500... Dec 1 1926
Water Works Bonds.
 5s '14 M-N \$85,000... May 1 '17-'33
 1905,000... May 1 1934
School Bonds.
 5s... \$1,000... Jan 1 1917
 5s... 48,500... Apr 1 1933
Street-Improvement Bonds.
 5s \$98,000... Aug 1 1932
BOND. DEBT Sept 30 '16 \$1,316,300
 Water bonds (included)... 390,000
 Floating debt... 100,000
 Assess. val. '16 (2-3 act.)... 10,830,018
 Tax rate (per \$1,000) 1916... \$20.00
 INT. on funding, sewer and street bonds at Amer. Exch. Nat. Bank, N. Y.; others in Vicksburg at City Treas. office. All coupons tax-receivable.

WARREN COUNTY.
 Vicksburg is the county seat.
 Jail (Red. after 5 years from issue).
 5s '06... \$22,500... June 6 1926
 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... 2,500... Nov 5 1928
 5s '08... 22,800... Dec 7 1928
 5s '09... 16,600... Feb 2 1929
 5s '09... 6,500... Nov 3 1929
 5s '10... 4,300... Sept 5 1930
 5s '11... 2,100... Apr 4 1931
 5s '11... 2,400... Aug 8 1931
 5s '11... 4,100... Sept 5 1931
 5s '11... 5,800... Dec 5 1931
 5s '12... 2,600... Feb 6 1932
 5s '12... 3,200... Apr 2 1932
 5s '12... 3,000... July 1 1932
 5s '12... 2,200... Oct 7 1932
 5s '13 Oct 4,500... Oct 6 1933
 (Subject to call begin. Oct. 6 1918.)
 5s '15 F-A \$140,000... Feb 1 1955
 (Subject to call part in 5, 10, 15 and 20 years.)
Road, Bridge & Culvert Bonds.
 5s '14 A-O \$160,000... Apr 6 1954
 (Subject to call \$20,000 in 5, 10 and 15 years and \$100,000 in 20 years 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. Mar 1916 \$497,800
 Warrant debt... 90,000
 Sinking funds (estimated)... 25,000
 Assessed valuation 1914... 11,979,075
 State & Co. tax (per \$1,000) '14... \$16.00
 Population in 1910... 37,488
 INT. after 5 years from issue.
 INT. at County Treas. office.

WASHINGTON COUNTY.
 County seat is Greenville. Bonds are tax-exempt. Pop'n 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 May 13 '15 \$300,000
 Total assessed val. 1914... 10,000,000
 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.
 '15... \$10,000
General School Bonds.
 5s '13 M-S \$30,000... Nov 1 1936
 City-hall bonds... \$17,500
 Ga.-Pacific RR. bonds... 50,000
 Negro-school bonds... 30,000
 Sewer bonds... 7,000
 Sidewalk bonds... 15,000
 Street bonds... 20,000
BOND. DEBT Mar 25 '16 \$169,500
 Sinking funds... 16,000
 Assessed val. '15 (3-5 act.)... 2,064,000
 Total tax rate (per \$1,000) '16 \$11.00
WILKINSON COUNTY.
 Woodville is the county seat.
Road Bonds.
 5s '13 J-D \$12,000... June 1 1943
BOND. DEBT Sept 23 '16 \$113,372
 Sinking funds (estimated)... 7,000
 Assessed valuation 1916... 3,300,000
 State & Co. tax (per \$1,000) '16... \$18.50
 Population in 1910... 18,075

YAZOO CITY.
 County seat of Yazoo Co. Inty. Population 1910, 6,799
 Electric Street Railway Bonds.
 5s '06 June \$44,700... June 11 17-'26
City-Hall Bonds.
 5s '06 Sept \$22,000... Sep 10 '17-'26
Negro-School Bonds.
 5s '08 July \$13,400... July 15 '17-'29
Water, Light and Sewer Bonds.
 \$165,500...
Public-School Bonds.
 5s '16 Jan \$18,500... Jan 15 '17-'36
Municipal Bldg. & Imp't. Bonds.
 \$99,000...
BOND. DEBT Sept 1 '16 \$415,700
 Cash on deposit... 11,225
 Assessed valuation... 3,663,369
 Actual value (estimated)... 5,107,000
 Value of city property... 530,000
 Tax rate (per \$1,000) 1915... \$17.00
YAZOO COUNTY.
 Yazoo City is the county seat.
 Superv. Dist. No. 1 Road Bds.
 5s '16 J-J \$133,000... July 1 '26-'41
 Superv. Dist. No. 3 Road Bonds.
 5s '16 J-J \$350,000... July 1 '26-'41
Superv. Dist. No. 5 Road Bonds.
 5s '16 J-J \$160,000... July 1 '26-'41
BOND. DEBT District No. 1... \$133,000
 District No. 3... 390,000
 District No. 5... 160,000
 June '16 District No. 1... 1,331,462
 Assessed District No. 3... 243,262
 valuation District No. 5... 1,611,125
 1916... (District No. 5, 1,611,125
 Pop'n of county in 1910... 46,672
YAZOO-MISS. DELTA LEV. DIS.
 Levee Bonds (Tax-exempt).
 6s '07 J-J \$500,000... July 1 1947
 (Subject to call July 1 1917)
 4s '02 J-J \$234,000... July 1 1952
 (Subject to call July 1 1922)
 4s '03 J-J \$250,000... July 1 1933
 (Subject to call July 1 1918)
 4s '05 J-J \$500,000... Jan 1 1955
 (Subject to call Jan 1 1930)
 5s '14 M-S \$1,030,000... Nov 1 '24-'54
 '36... 1,500,000
Refunding Bonds (Tax-exempt)
 4s '09 J-J \$325,000... July 1 1949
BOND. DEBT May 1 '15 \$2,799,000
 Assessed valuation 1914... 3,712,524
 Population in 1915 (est.)... 185,000
 INT. at Planters Bank, Clarksdale.

ADDITIONAL STATEMENTS.

Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Population.
Ackerman (T), Choctaw Co...	\$2,500	None	\$11.00	1,398
Amory County...	83,700	\$1,005,834	\$17.50	2,122
Atchafalaya Dr. & Lev. Dist.	78,000	None	None	None
Baldwin, Lee & Prentiss Cos.	25,700	1,000	\$25.00	787
Batesville (C), Penola Co.	35,500	500	\$574.668	774
Belzoni (T), Washington Co.	69,200	1,772	\$769.065	1,050
Big Creek Drain. Dist.	25,000	None	None	None
Bogue Hasty Dr. Dist.	128,000	None	None	None
Calhoun Co Road Dist No. 1.	40,000	510,707	None	None
Carroll County.	52,500	10,000	\$3,432.708	\$25.00
Charleston (T), Tallahatchie Co.	275,000	None	None	1,834
Charleston Separate Sch. Dist.	25,000	None	709,979	10.00
Clarke County.	78,000	28,800	\$3,300,000	17,403
Clark County.	70,000	12,500	\$5,240,449	\$18.50
Cleveland (T), Bolivar County	60,300	None	729,572	\$10.00
Columbia (C), Marion County	88,500	None	1,166,614	13.00
Covington Co Road Dist No 2	35,000	None	381,789	2,029
Eupora (T), Webster Co.	25,500	None	4425,000	None
Franklin County.	85,000	7,000	\$2,600,000	\$18.00
Gloster (T), Amite County.	44,000	None	700,000	\$13.00
Greene County.	43,000	None	\$3,450,000	\$16.00
Grenada County.	75,000	None	\$4,270,000	\$20.50
Hazlehurst (C), Copiah Co.	88,100	10,000	\$1,120,567	\$12.50
Holly Springs (C), Marshall Co.	92,200	None	\$939,861	\$14.00
Houston (T), Chicautaw Co.	63,200	None	585,000	19.00
Indianola (T), Sunflower Co.	75,600	None	\$1,208,065	\$11.00
Ita Bend (T), Leflore County	39,000	None	750,000	1,427
Jasper Co. Superv. Dist. No. 5	25,000	None	\$50,000	None
Jefferson County.	40,000	None	\$3,122,594	10.00
Jefferson Davis County.	60,000	None	\$3,174,123	18,560
Kosciusko (C), Attala County	55,000	5,500	\$990,000	\$15.00
Lamar County.	55,000	None	\$6,116,220	\$19.40
Lawrence County.	75,000	20,000	3,500,000	25.50
Lexington (C), Holmes Co.	86,500	None	\$1,014,333	\$30.25
Lowville (T), Winston Co.	43,450	12,000	\$2,596,000	\$1.81
Macon (C), Noxubee County.	75,000	None	\$982,835	\$20.00
Magnolia (T), Pike County.	62,400	None	\$781,133	\$15.00
Marks (T), Quitman County.	225,000	None	None	670
Moss Point (C), Jackson Co.	10,700	1,200	\$1,239,165	3,054
New Albany (C), Union Co.	90,000	None	\$914,773	\$12.00
Newton (C), Newton County.	72,500	None	\$1,001,359	\$12.50
North ern Drainage District.	71,000	None	None	2,584
Okolona (C), Chicautaw Co.	115,000	None	\$1,375,000	\$15.00
Oldham Drainage Dist.	\$74,000	None	None	824
Ozeka (T), Pike County.	30,000	1,500	\$351,445	\$15.50
Oxford (T), Lafayette County.	111,800	None	1,135,163	18.00
Pascagoula (C), Jackson Co.	67,300	None	1,500,000	14.00
Philadelphina, Neshoba County	51,000	None	\$653,838	\$15.00
Pontotoc (C), Pontotoc Co.	37,000	None	\$387,805	\$15.00
Port Gibson (C), Calhoun Co.	58,380	2,500	\$913,792	\$10.00
Prentiss County.	670,000	None	733,796	16,931
Rankin County.	40,000	None	\$1,390,097	23,944
Scott Co. Rd. Dist. No. 2.	67,500	None	675,000	None
Senatobia (T), Tate County.	42,900	None	\$696,689	\$14.50
Sharkey County.	50,000	10,000	\$2,250,433	15,694
Shreve (T), Bolivar County.	34,000	3,000	\$500,000	\$10.00
Smith Co. Road Dist. No. 1.	79,000	None	\$1,104,408	None
Starkville (T), Oktibbeha Co.	74,000	15,000	\$1,139,012	\$16.00
Summit (T), Pike County.	30,000	1,500	\$503,436	\$17.00
Sunflower Co. Drain. Dist.	63,000	None	None	1,471
Tallahatchie Drain. Dist.	93,000	None	None	None
Tate County.	32,000	25,000	\$4,200,000	\$22.00
Topashaw Swamp Land Dist.	42,500	None	None	19,714
Tunica County.	50,000	None	\$3,033,794	18,646
Water Valley (C), Yalobusha Co.	80,100	10,850	\$1,446,736	\$17.00
Wadon (C), Montgomery Co.	75,000	None	\$1,183,391	\$17.50
Winston County.	414,000	None	\$2,924,226	17,139
Yazoo County.	77,500	None	None	46,672

(C) City. (T) Town. a 1909 figures. b 1910 figures. c 1911 figures. f 1912 figures. * 1913 figures. † 1914 figures. ‡ 1915 figures. § 1916 figures. a Total debt. b This covers merely a recent issue of bonds; we are not informed as to what is total debt.

State of Louisiana.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act Mar. 26 1804 a) ... 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 1920) ... Ruffin G. Pleasant
 Sec. of State (term exp. 3d Mon. May 1920) ... J. J. Bailey
 Treasurer (term exp. 3d Mon. May 1920) ... Henry Hunsicker
 Aud. of Pub. Acc'ts (term exp. May 1920) ... Paul Capdevielle

a Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2 1805, the duration of the Act of March 26 1804 having originally been confined to the period of one year from Oct. 1 1804, "and to the end of the next session of Congress which may happen thereafter."

LEGISLATURE meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

HISTORY OF DEBT.—For early history of the State debt of Louisiana see "State and City" Supplement of April 1894, pages 171 and 172. Debt on which the State is paying interest is as follows:

Refunding Bonds. *Louisiana Port Commis. Bds.
 5s g 10 J-J \$3,500,000...
 (State reserves right to call bonds at (Not less than \$100,000 due yearly beginning July 1 1924.)
 5s g 14 A-O \$3,000,000...
 5s g 15 J-D 1,250,000...
 * Issued for the purpose of constructing wharves, sheds, roadways and other improvements necessary for shipping facilities in the Port of New Orleans.
 INTEREST payable at State Treasury or at fiscal agency in New York City (Harris, Forbes & Co.).

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt in Mar. 1 1916:
 Total bonded debt bearing int. (incl. Port Commission bonds). \$18,649,500
 Floating Debt Mar. 1 1916—
 Baby bonds (3s) and certificates (Act of 1880), exclusive of coupons 910,728
 Floating debt, warrant and interest account 843,159

In September 1889 it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but \$308,500 consols so issued (\$303,500 being consols of 1874 and \$5,000 Constitutional bonds) are still outstanding. 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; 5% bonds issued to the N. O. Mobile & Chattanooga R.R., \$70,000; 7.30% bonds issued to the Mississippi & Mexican Gulf Ship Canal Co., \$260,000, &c.

The baby bonds in the table above were due in 1886. They were issued to fund certain obligations of charitable institutions, and only the unpaid 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 the 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 1915 was \$5.00. In addition to the 1914 State tax there was a special Confederate veteran pension fund tax of \$1.00 and a special road tax of 25 cents.

Years.	Valuation.	Years.	Valuation.	Total Assessed.	Total Assessed.
1915	\$505,236,682	1906	\$459,277,821	1895	\$249,621,419
1916	590,568,506	1905	399,821,157	1890	234,359,791
1914	587,353,313	1904	351,018,941	1885	212,725,564
1912	550,517,808	1902	315,583,468	1880	177,096,550
1910	527,773,950	1900	276,659,407	1870	253,371,890
1908	523,800,478	1899	207,723,572	1860	435,787,265

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 and Parish of Orleans. V. 99, p. 1545.

On Nov. 7 1915 the voters passed upon proposed amendments to the constitution providing for the issuance of \$500,000 serial gold bonds by the city of Shreveport and authorizing and empowering the Board of Control of the State Penitentiary or its successor to fund its indebtedness and issue notes therefor serially or otherwise not exceeding \$400,000 at a rate of interest not exceeding 5% per annum. V. 103, p. 1239. As soon as it is definitely determined by official count whether these amendments carried or not, the fact will be reported in the State and City Department of the "Chronicle."

TAXATION OF MUNICIPAL BONDS.—There is no law, the Department of State advised us Jan. 2 1916, 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. 1903 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.

1910	1,656,388	1870	726,915	1830	215,739
1900	1,381,625	1860	708,002	1820	152,923
1905	1,118,587	1850	517,762	1810	78,656
1880	939,948	1840	352,411		

The proportion of the colored population was 50.32% in 1890, against 51.40% in 1880, 52.3% in 1900 and 45.1% in 1910. In number, blacks were 713,874 in 1910, 650,804 in 1900, 562,356 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 1915, 18,249.

5s '00 s-aan \$73,000.....July 1 1940
 5s '07 s-aan 55,000.....Nov 1 1947
 5s '08 s-aan 422,000.....July 1 1948
 5s '09 s-aan 440,000.....Oct 1 1949
 5s '13 s-aan 40,000.....Oct 1 1943
 Public Improvement Bonds.
 5s '16 F-A \$30,000.....Aug 1 '17-'46
 BOND, DEBT Sept 23 '16.....\$240,000
 Certificate debt.....145,000
 Sinking fund.....32,000
 Assess. val. '15 (1-5 act.).....3,300,000
 City tax rate (per \$1,000) '15.....\$15.00
 a Redeemable beg. after 20 years from date of issue.
 INT. at U. S. Mfg. & Tr. Co., N. Y.

ALEXANDRIA SCH. DIST. NO. 1.
 Building Bonds.
 5s '14 Mar \$125,000.....Mar 15 '18-'40
 5s '16 Jun 20,000.....June 1 '17-'31
 (For maturity see V. 102, p. 2180.)

BOND, DEBT June 1916 \$157,000
 Assessed valuation 1915.....4,000,713
 INT. at District Treasurer's office.

ALLEN PARISH.
 Oberlin is the parish seat.
 Road Dist. No. 5 Bonds.
 5s '15 Sept \$145,000.....Sept 1 '17-'46
 BOND, DEBT County.
 May 1916 (Rd. D. No. 5) \$150,000
 Ass'd val. 1916 (equal'd).....4,726,893
 State & Co. tax rate (per M) '15 \$16.25

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 1939)
 5s '99 M-S \$950,000.....Sept. 1949
 BOND, DEBT May 10 '16 \$950,000
 Assess. val. '15 (3-5 act.).....25,853,437

In addition to levee taxes, District receives annually \$56,936.96 from the acreage tax of 2 1/2 cents per acre, the INT. at New Orleans Nat. Bank.

AVOCA DRAINAGE DISTRICT.
 This district is in St. Mary Parish.
 5s F-A \$500,000.....
 TOTAL DEBT.....(7)

BATON ROUGE.
 Capital of the State and parish seat of East Baton Rouge Parish. Inc. 1818. Commission gov't since May 1 1914.

Permanent Improvement Bonds.
 4s '05 J-J \$203,000.....July 1 1945
 (Subject to call after July 1 1915.)

Paving Bonds (Serial).
 4 1/2s '14.....\$90,000.....Jan 1 1964
 Penitentiary Site Bonds (Serial).
 4 1/2s '14.....\$35,000.....Jan 1 1964

Sewer Bonds (Serial).
 4 1/2s '14.....\$38,000.....Jan 1 1964
 Negro School Bonds (Serial).
 4 1/2s '14.....\$20,000.....Jan 1 1964

Public Abattoir Bonds (Serial).
 4 1/2s '14.....\$12,000.....Jan 1 1964
 Drainage Bonds (Serial).
 4 1/2s '14.....\$20,000.....Jan 1 1964

Charity Hospital Bonds (Serial).
 4 1/2s '14.....\$10,000.....Jan 1 1964
 4s '08 J-J \$20,000.....Jan 1 1939
 BOND, DEBT Nov 1916.....\$454,000
 Sinking fund.....5,000
 Assessed val. '16.....7,500,000
 Total tax rate (per \$1,000) '16 \$10.07
 Pop'n '10, 14,897; '16 (est.).....22,500

BEAUREGARD PARISH.
 De Ridder is the parish seat.
 BOND, DEBT Nov 1916.....\$70,000
 Certificate debt.....164,000
 Assessed valuation 1916.....6,933,457
 Population in 1916 (est.).....30,000

BOSSIER LEVEE DISTRICT.
 This district is composed of part of Bossier Parish. Pop. '16 (est.) 7,000
 6s '92 M-S \$199,900.....Nov 1 1922
 (Subject to call after Nov. 1 1912.)
 5s '04 A-O \$50,000.....Oct 1 1954
 (Subject to call after Oct. 1 1914.)
 5s '08 M-S \$2,700.....
 BOND, DEBT Mar 8 '10.....\$312,500
 Total assessed val. 1915.....2,000,000
 Levee tax (per \$1,000) 1915.....\$10.00
 INT. at New Orleans Nat. Bank.

BOSSIER PARISH ROAD DIST.
 Benton is the parish seat.
 Road Dist. No. 1 Bonds.
 5s '13 M-S \$161,875.....Sept 1 '17-'53
 40,000
 Road Dist. No. 2 Bonds.
 5s '15 M-S \$50,000.....Sept 1 '17-'45
 BOND, Dist. No. 1, May 18 \$213,000
 DEBT, Dist. No. 2, May 16 50,000
 Assessed Dist. No. 1.....3,500,000
 valua'n Dist. No. 2.....596,470
 Population of county.....24,153
 INT. at Seaboard Nat. Bk., N. Y. O.

CADDO LEVEE DISTRICT.
 This district (P. O. Shreveport) is composed of part of the Parish of Caddo. All bonds tax-exempt.
 5s '01 J-J \$100,000.....Jan 1 1951
 (Subject to call after Jan. 1 1941.)
 BOND, DEBT Mar 1 1916 \$100,000
 Assessed val. 1915 (est.).....1,600,000
 State & Parish tax (per M) '14.....\$19.00
 Levee tax (per \$1,000) 1914.....\$10.00
 INTEREST payable at Ibernia Bank & Trust Co., New Orleans.

CADDO PARISH S. D. NO. 1.
 Post office is Shreveport.
 Building Bonds.
 5s '16 J-J \$150,000.....July 1 '17-'31
 (For maturity see V. 102, p. 1736.)
 BOND, DEBT May 1916 \$240,000
 Assessed valuation 1915.....28,000,000
 INT. payable at Seaboard Nat. Bank, N. Y.

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).
 5 '14 Feb \$600,000.....Feb 1 1939
 5s '15 Feb 270,000.....Feb 1 '17-'25
 5s '16 J-J 40,000.....Jan 1 '18-'42
 POT. BD. DT. Oct 1916 \$1,770,000
 Floating debt.....66,787
 Certificate debt.....276,000
 Ass'd val. '16 (equalized).....22,917,751
 Population in 1916 (est.).....37,000
 INT. at Continental & Commercial Trust & Sav. Bank, Chicago, or First Nat. Bank, N. Y.; on issue of 1917 at the Mechanics & Metals Nat. Bank, N. Y.

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 Road Dist. No. 2 Bonds.
 5s '15 M-S \$50,000.....Sept 1 '17-'45
 BOND, Dist. No. 1, May 18 \$213,000
 DEBT, Dist. No. 2, May 16 50,000
 Assessed Dist. No. 1.....3,500,000
 valua'n Dist. No. 2.....596,470
 Population of county.....24,153
 INT. at Seaboard Nat. Bk., N. Y. O.

CADDO PARISH ROAD DIST.
 Benton is the parish seat.
 Road Dist. No. 1 Bonds.
 5s '13 M-S \$161,875.....Sept 1 '17-'53
 40,000
 Road Dist. No. 2 Bonds.
 5s '15 M-S \$50,000.....Sept 1 '17-'45
 BOND, Dist. No. 1, May 18 \$213,000
 DEBT, Dist. No. 2, May 16 50,000
 Assessed Dist. No. 1.....3,500,000
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 Population of county.....24,153
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 Road Dist. No. 2 Bonds.
 5s '15 M-S \$50,000.....Sept 1 '17-'45
 BOND, Dist. No. 1, May 18 \$213,000
 DEBT, Dist. No. 2, May 16 50,000
 Assessed Dist. No. 1.....3,500,000
 valua'n Dist. No. 2.....596,470
 Population of county.....24,153
 INT. at Seaboard Nat. Bk., N. Y. O.

CADDO PARISH ROAD DIST.
 Benton is the parish seat.
 Road Dist. No. 1 Bonds.
 5s '13 M-S \$161,875.....Sept 1 '17-'53
 40,000
 Road Dist. No. 2 Bonds.
 5s '15 M-S \$50,000.....Sept 1 '17-'45
 BOND, Dist. No. 1, May 18 \$213,000
 DEBT, Dist. No. 2, May 16 50,000

LAKE CHARLES (Concluded).
 Certificate of indebtedness:
 5a '16 J-J \$39,410.15 Jan 25 '17-'29
 School Bonds
 5a '12 F-AS136,000.....1916-1948
 Paving Bonds (Part yearly).
 5a g '12 Jan \$93,000.00 Jan 1 '17-'46
 TOT. BD. DT. Mar 27 '16. \$322,000
 Floating debt (about)..... 50,000
 Assessed valuation.....5,000,000
 \$ INT. at City Treasurer's office;
 others at Inter-State Tr. & Bk. Co.,
 New Orleans.

LAKE CHARLES SCHOOL DIST.
 High School Building.
 5a '15 J-J \$121,620.....1917-1952
 TOTAL DEBT.....(7)

LAKE CHARLES FIRST SEWERAGE DISTRICT.
 A district in Calcasieu Parish.
 5a '11 A-O\$106,250.00 Apr 1 '17-'47
 35,000
 TOT. BD. DT. Mar 28 '16. \$145,000
 Assessed valuation 1915.....3,406,430
 Tax rate (per \$1,000) 1915.....\$4.50
 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.
 5a '12 J-J \$118,500.....1939
 (Various amounts due yearly June 1;
 all subject to call June 1 1924.)
 BOND. DEBT Sept 1916. \$118,500
 Floating debt..... 50,000
 Sinking fund..... 82,000
 Assess. val. '16 (1-3 act.).....6,200,000
 Total tax (per \$1,000) 1916.....\$15.00
 INT. at U. S. Mfg. & Tr. Co., N. Y.

NATCHITOCHE PARISH.
 Natchitoches is the parish seat.
 Road Dist. No. 19 Bonds.
 5a '16 Mar \$250,000. Mar 1 '17-'36
 (For maturity see V. 103, p. 1342)
 BOND. DEBT Oct 1916.....\$250,200
 Assess. val. dist. 1915.....2,926,240
 Population of parish 1910.....36,455

NEW IBERIA.
 This city is in Iberia Parish.
 Sewerage Plant Bonds (Tax free).
 5a '16 M-S \$30,000.00 Mar 1 '17-'46
 BOND. DEBT Mar 1916. \$186,000
 Assessed valuation 1915.....2,251,000
 Tax rate (per \$1,000) 1915.....\$36.75
 Population in 1910.....7,499

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. (A proposed
 amendment to the State constitution
 was submitted to the voters at the
 general election in Nov. 1916, pro-
 viding for the issuance of \$9,000,000
 serial gold bonds. See State of
 Louisiana in "Chronicle" of Sept. 30
 1916, p. 1239. As soon as it is defini-
 tely determined by official count
 whether this amendment carried or
 not, the fact will be reported in the
 State and City Dept. of the "Chroni-
 cle.")
 Constitutional Bonds.
 4a '92 J-\$810,000,000.00 July 1 1942
 Floating Debt Bonds.
 4a '98 A-O\$218,000.00 Oct 1 1948
 Gold Bonds, D. S. & G. S.
 7a '72 Q-J \$117,000.00 July 1 1922
 Sewer Bonds (Tax exempt).
 4a '07 J-\$88,000,000.00 Jan 1 1942
 (Subject to call after Jan. 1 1928.)
 Premium Bonds.
 5a '75 J-\$1,791,720.00 As drawn
 Water and Sewer.
 4a '00 J-\$12,000,000.00 July 1 1950
 (Subject to call July 1 1942.)
 Court-House Bonds.
 5a '05 J-J \$716,000.00 Jan 1 1955
 School-Teachers' Salary Bonds.
 4a '07 J-J \$198,000.00 Jan 1 1927
 (Subject to call after Jan. 1 1917.)
 Audubon Park Bonds.
 5a '15 J-J \$99,000.00 Jan 1 '18-'54
 (Subject to redemption at 105 and
 int. on 60 days' notice.)
 Public Belt RR. Bonds.
 5a '09 J-J \$800,000.00 July 1 '51-'59
 Bonds are subject to call July 1
 1939, or on any interest date there-
 after, at par and accrued interest, on
 30 days' notice.
 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.
 June 30 '16, Dec. 31 '15.
 Total bd. dt. \$33,139,720 \$33,249,740
 In addition to the figures of total
 debt given above, there are out-
 standing \$800,000 5% public belt
 railroad bonds. These bonds are
 not handled by the Board of Liquid-
 ation of City Debt, but direct by
 the city officials. Interest and
 principal is paid by City Treasurer.
 Neither do the figures of bonded debt
 include the amount of accrued inter-
 est on premium bonds, which on
 July 15 1915 was \$3,993,280; July 15
 1914 it was \$4,292,340; Jan. 15 1916,
 \$3,838,873 50; July 15 1916, \$3,673,-
 020.
 On June 30 1916 the city had out-
 standing \$5,320,889 10 "Public Im-
 provement Certificates." These cer-
 tificates are issued by authority of
 Act No. 56 of 1908 and bear interest
 at the rate of 5%. The City Council
 is limited to the issue of not exceeding
 \$400,000 of these certificates pay-
 able out of the revenues of any one
 year. They are issued for various
 public improvements.

PREMIUM BONDS.—The pre-
 mium bonds (\$20 each) receive no
 interest till drawn by lot for payment,
 and then they receive principal with
 simple interest from July 15 1875.
 They also get a premium if they hap-
 pen to draw a prize, 2,352 prizes,
 aggregating \$100,000, being dis-
 tributed yearly among the drawn
 bonds. From 1892 to 1895 inclu-
 sive, 21,000 bonds (par value \$420,-
 000) were paid each year, in two in-
 stalments 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 Orr,
 who holds five of the bonds, which
 are for \$20 each. See V. 94, p. 223.

ASSESSED VALUATION AND TAX RATE—

	1916.	1915.
Real estate	173,468,731	173,180,497
Personal	70,608,728	70,071,134
Total	244,077,459	243,251,631
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.

NEW RIVER DRAINAGE DIST.
 This district (P. O. Gonzales) is in
 Ascension Parish.
 Drainage Construction Bonds
 5a '15 July \$170,000. July 1 '27-'48
 BONDED DEBT Nov 1915 \$170,000
 Assessed valuation.....1,225,070
 INT. at Central Trust Co. of Ill.,
 Chicago, or First Nat. Bank, N. Y.

ORLEANS LEVEE DISTRICT.
 This district (P. O. New Orleans)
 is composed of the Parish of Orleans.
 Improv't & Refunding Bonds.
 5a '09 J-\$3,000,000.00 July 1 1959
 (Subject to call after July 1 1929.)
 BOND. DEBT Mar 1916. \$3,000,000
 Certif. of indebtedness..... 135,000
 Assessed valuation 1916. 243,237,381
 Levee tax rate (per \$1,000) '16.....\$2.50
 INTEREST is payable at Whitney
 Central Nat. Bank, New Orleans.

OUACHITA PARISH.
 Monroe is the county seat.
 Road Dist. No. 1 Bonds.
 5a '16 \$350,000.00
 Road Dist. No. 2 Bonds.
 5a '16 \$250,000.00
 BONDED DEBT.....(7)
 Assess. val. '16 (equalized) 10,049,736
 Population in 1910.....25,830

PLAQUEMINES PARISH EAST BANK LEVEE DISTRICT.
 This district is composed of a por-
 tion of Plaquemines Parish.
 5a '02 A-O\$135,000.00 Oct 1 1952
 (Subject to call after Oct. 1 1942.)
 5a '16 F-A \$20,000.00 Aug 1 1930
 (Subject to call after Aug. 1 1920.)
 BOND. DEBT May 1916.....\$25,000
 Assessed valuation 1915.....583,583
 Levee tax (per \$1,000) 1915.....\$40.00
 INTEREST payable at Ibernia
 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.
 5a '94-13M-N \$553,000.00 Nov 1 1944
 BOND. DEBT Sept 23 '16 \$553,000
 Assessed val. '15 (approx.) \$11,000,000
 Levee tax 1915 (per \$1,000).....\$10.00
 INTEREST is payable at the
 Whitney-Central Nat. Bk., New Orl.

RAPIDES PARISH.
 Alexandria is the parish seat.
 Road Dist. No. 2 Bonds.
 5a '15 F-A \$23,000.00 Feb 1 '19-'25
 Road Dist. No. 6 Bonds.
 5a '16 F-A \$80,000.00 Feb 1 '17-'36
 (For maturity see V. 103, p. 82.)
 Road Dist. No. 8 Bonds.
 5a '16 F-A \$60,000.00 Feb 1 '17-'46
 Road Dist. No. 10 Bonds.
 5a '16 F-A \$30,000.00 Serially to '36
 (County)

BOND. Dis. No. 2 Mar 29 '16 \$83,000
 DEBT Dis. No. 6 July 1916.....80,000
 (Dist. No. 8 Sept. 16.....80,000)
 Assess. val. Dist. No. 2.....4,250,000
 1915..... 885,150
 (Dist. No. 8..... 606,920)
 Population of parish 1910.....44,545

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. Population (est.) 65,000.
 5a '00 A-O\$250,000.00 Oct 1 1950
 5a '03 M-S 250,000.00 Mar 1 1953
 (Subject to call March 1 1943.)

5a '15 F-A \$250,000.00 Aug 2 1955
 5a '16 F-A 250,000.00 Aug 1 '21-'45
 BOND. DEBT Nov 1916. \$1,000,000
 Assessed valuation 1914.....10,299,800
 Levee tax rate (per acre).....\$10.00
 1916..... 5.00
 \$ INT. at State Treas. office; oth-
 ers at Ibernia Bank & Trust Co.,
 New Orleans.
**RED RIVER AND BAYOU DES
 GLAIZES LEVEE & DRAIN, D.**
 5a '04 M-N \$300,000.00 Nov 15 1954
 (Subject to call any time.)
 BOND. DEBT May 1916.....\$300,000
 Total assessed val. 1915..... 696,250
 INTEREST is payable at Ibernia
 Bank & Trust Co., New Orleans.

ST. MARY PARISH.
 Franklin is the county seat.
 Road bonds.....\$200,000
 BOND. DEBT May 2 '16..... 200,000
 Assess. val. '16 (equalized) 8,903,808
 State & Par. tax (per \$1,000) '15 \$14.00
 Population in 1910.....39,368

ST. TAMMANY PARISH.
 Covington is the county seat.
 Road Bonds.
 5a '14 J-J \$171,000.00 July 1 1943
 (\$ 700 each six months)
 BOND. DEBT Sept 25 '16. \$171,000
 Assessed valuation 1916.....6,200,000
 Tax rate (per \$1,000) 1916.....\$26.00
 Population in 1910.....18,917
 INT. at Interstate Trust & Bank-
 ing Co., New Orleans.

SALINE LEVEE & DRAIN DIST.
 5a '06 F-A \$100,000.00 Dec 1956
 BOND. DEBT Mar 1 '16.....\$100,000
 Population in 1915 (est.).....1,200

SHREVEPORT.
 Shreveport is the Parish seat of
 Caddo Parish. Incorpor. 1838. All
 bonds are tax-exempt. Commission
 gov't. adopted Sept. 15 1910. V. 91,
 p. 816. City purchases local water
 company, V. 103, p. 1339.
 (In Nov. 1916 the voters passed
 upon a proposed amendment to the
 State constitution providing for the
 issuance by this city of \$500,000 se-
 rial bonds. See item under "State of
 Louisiana," in "Chron." of Sept. 30
 1916, p. 1339. As soon as it is defi-
 nitely determined by official count

whether this amendment carried or
 not, the fact will be reported in the
 State & City Dept. of the "Chron.")
 Fire dept. bonds, 4 1/2%.....\$42,000
Refunding Bonds.
 4a '10 J-J \$187,000.00 Jan 1 1950
Refunding Certificates.
 5a.....\$128,000.....1922-1939
Improvement Bonds.
 4 1/2% '11 M-N 237,000.00 May 1 1951
 4 1/2%..... 7,000
Fair-Ground Improv't. Bonds.
 4 1/2% '11.....\$93,000
Municipal Water & Sewer Syst.
 4 1/2% '14-J \$738,000.00 July 1 '17-'54
 BOND. DEBT Oct 1916. \$1,318,000
 Sinking fund..... 44,965
 Floating debt..... 321,940
 Ass'd val. '16 (ab't. 1-3 act.) 22,452,500
 Pop'n 1910, 28,015; 16 (est.) 42,000
 INT. at Seaboard Nat. Bank, N. Y.

TANGIPAHOA PARISH.
 Amite is the parish seat.
 Road Dist. No. 3 Bonds. '16 \$11,000
 Funding bonds 1915..... 50,000
 BOND. DEBT June 1914..... 75,000
 Bonds sold in 1915..... 50,000
 Assess. val. '16 (equalized) 8,891,011
 Population in 1910.....29,160

TERREBONNE PARISH ROAD DISTRICTS.
 Houma is the parish seat.
 Road District No. 1 Bonds.
 5a g '16 F-A \$50,000.00 Feb 1 '17-'41
 Road District No. 2 Bonds.
 5a g '16 F-A \$95,500.00 Feb 1 '17-'55
 BOND. DEBT (Dist. No. 1) \$50,000
 Feb. 1916..... (Dist. No. 2) 95,500
 Assess. val. (Dist. No. 1) 624,560
 1915..... (Dist. No. 2) 1,070,310

**VERMILION PARISH DRAIN-
 AGE DISTRICTS.**
GUEYDAN DRAINAGE DIST.
 Sub-District No. 1.
 Reclamation Bonds.
 5a '12 M-N \$12,000.00 May 1 '17-'50
 Sub-District No. 2.
 Reclamation Bonds.
 5a '12.....\$80,500.00 Sept 1 '17-'44
 TOTAL DEBT Mar 1916.....
 Sub-District No. 1.....\$172,000
 Sub-District No. 2..... 60,500
 INT. at Interstate Bank & Trust
 Co., New Orleans, and Chicago Sav-
 ings Bank & Trust Co., Chicago.

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Popula- tion.
	\$	\$	\$	\$	1910.
Abbeville (C), Vermilion Parish	36,000	4,800	4786,790		2,907
Acadia Parish Drain. Dist. L.	144,000	35,000			
Bayou Blou Dr. Dist.	60,000				
Beauregard Parish S. D. No. 12	45,288	None	1,036,890		
Bossier Parish	35,000		430,102	10.00	
Coulee De Jon Dr. Dist.	30,000	None	550,000		
Crowley-Fourth W.D.D. No. 1	30,000				
De Rittor First Sewer Dist.	40,000				
E. Baton Rouge Par. S. D. No. 1	49,000		67,500,000		
E. Baton Rouge Rd. D. No. 2	180,000		14,000,000		
Estherwood-Fifth Ward Dr. D.	38,000	None	530,000		
Grand Marais Drain. Dist.	295,000				
Grand Prairie Levee District	30,000				
Gretna, Jefferson Parish	50,000	None	1,680,310	10.00	
Gueydan Drain Dist.	48,000		1,250,000		
Houma (T), Claiborne Parish	40,000		653,000		1,855
Iberia Parish	56,000	10,000	7,429,308		30,004
Iberia Parish Drain. District.	241,300				
Jackson Parish	50,000		2,165,897		13,818
Jennings (T), Calcasieu Parish	79,000		7,912,910	24.00	3,925
Kentwood (T), Tangipahoa Par.	71,000	None	4,997,625	333.00	3,609
La Fayette Parish	225,000		6,480,918		28,733
La Fayette Parish Rd. D. No. 5	25,000		4,887,678		
La Fourche Parish Rd. Dist. 1	105,000		1,057,754		
La Fourche Par. Rd. D. No. 2	80,000		789,521		
Lake Borgne Levee Dist.	100,000				
Livingston Parish	80,000		3,145,395		10,627
Livingston Parish	80,000		3,091,000		10,827
Mansfield (C), De Soto Parish	67,000	5,000	1,104,000	14.00	1,799
Mansfield School District	200,000				
Minden (T), Webster Parish	35,000	3,000	1,000,000	13.00	3,002
Mississippi & Lafourche Dr. D.	65,000		2,461,015		
Morehouse Parish S. D. No. 2	55,000	None	767,885		
Morgan City (C), St. Mary Parish	79,000	None	11,058,000	14.00	5,477
Natchitoches Parish S. D.	50,000		1,138,000	5.00	
New Iberia Southern Dr. Dist.	60,000	733			
Opelousas School Dist.	45,500				
Pineville S. D. No. 28, Rapides P.	30,000	None	731,870	10.00	
Plaquemines Par. R. D. No. 1	60,000		772,380		
Petit-Anse-Coteau Dr. Dist.	48,500	None	690,000	6.00	
Rayne, Arcadia Parish	29,400	2,100	550,000	14.75	2,247
Red Parish Par. Rd. Dist. No. 2	57,000		2,068,000		
Red River Parish S. D. No. 1	25,000	None	500,000		
Red River Parish Rd. Dist. 3	30,000	None	1,000,000	25.00	
Ruston—First Sewerage Dist.	35,500	None	1,250,000	10.50	
Ruston School Dist.	65,000				
Sabine Par. Rd. D. No. 6	30,000	None	738,396		
St. Landry Parish	109,000		7,820,956		66,661
Tensas Basin Levee District	30,000	21,000	22,000,000	5.00	
Tensas Parish	59,900	5,000	6,548,299	3.60	17,000
Terrebonne Parish Rd. D. No. 1	49,500		624,560		
Union Parish, La	29,724		7,548,730		20,451
Upper Terrebonne Dr. Dist.	142,000				
Vernon Parish Sch. Dist.	100,000	None	1,000,000		
Vivian (V), Caddo Parish	35,000	None	416,000	16.00	
West Carroll Parish	50,000		1,744,350		6,240
West Monroe (T), Ouachita Ph.	60,000		741,000		1,127
White Castle (T), Iberville Par.	25,000	3,000	2,820,431	17.50	2,280
Winn Parish	50,000		4,704,232		18,357

c 10 cents per acre. z This covers merely a recent issue of bonds; we are not informed as to what is total debt. \$ 1911 figures. d 1912 figures. e 1913 figures. * 1914 figures. f 1915 figures. g 1916 figures. h Net debt. i 15 cents per acre.

State of Arkansas.

ITS

DEBT, RESOURCES, &c.

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. 1919)..... Chas. H. Brough
 Secretary of State (

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.

Table with columns: Interest, Payable, Maturity, Amount. Rows include Refunding bonds, DEBT NOT RECOGNIZED, HOLDFORDS, ETC., ASSESSED VALUATION AND TAX RATE.

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 subdivisions.

TAXATION OF MUNICIPAL BONDS.—As indicated above, the State is not allowed to issue bonds. Other evidences of indebtedness are subject to taxation.

Table with columns: Year, Population. Rows show population data for 1910, 1890, 1870, and 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 IMP. D. NO. 15. This city is in Pulaski County. \$14 F-A \$40,500, Feb 1 '17-'25 BOND, DEBT Nov 1915, \$122,500

COTTON BELT LEVEE DIST. NO. 1. This district (P. O. Helena) is in Phillips County. Levee Bonds, 6s '15 J-D \$340,000, 1917-1939

ARGENTA SEWER IMP. D. NO. 1. \$14 M-S \$348,250, Mar 1 '17-'34 BOND, DEBT April 1915, \$350,000

COUSART BAYOU DRAIN. DIST. This district is in Jefferson County, Bonds are taxable. Drainage Dist. Bonds, 6s '09 J-J \$30,000, 1920-1940

BEAVER BAYOU DRAIN. DIST. This district is in Phillips County. \$14 July \$152,000, July 1 '19-'32 TOT. BD. DT. Oct 31 '16, \$152,000

COW LAKE DRAINAGE DIST. A district in Jackson County. \$13 M-S \$100,000, Sept 1 '19-'38 BOND, DEBT Sept 22 '16, \$100,000

CENTRAL CLAY DRAIN. DIST. This district is in Clay County. \$14 '13 \$500,000, 1919-1933 TOTAL DEBT May 22 '16, \$500,000

CRAIGHEAD CO. DRAIN. DIST. Jonesboro is the county seat. Drainage District Bonds, \$148,000. Drainage Dist. No. 9 Bonds, 6s '15 A-O \$225,000, Oct 1 '18-'34

CHICOT COUNTY. County seat is Lake Village. Organized Oct. 25 1833. Refunding Bonds, 5s '09 J-J \$246,600, July 1 1929

CRAWFORD CO. LEVEE DIST. Van Buren is the county seat. Levee Bonds, 6s '11 M-S \$173,000, May 1 '17-'35

CONWAY. This city is in Franklin County. Water-Works Bonds, \$11 \$44,000. Sewer Imp. Dist. No. 1 Bonds, \$13 \$40,000

Drainage Dist. No. 3 Bonds, 6s '15 \$250,000, 1920-1935 Drainage Dist. No. 6 Bonds, 6s '15 F-A \$150,000, Dec 1 '21-'35

Refunding Bonds, 5s '04 \$13,000, 1924 BOND, DEBT Nov 1 1916, \$143,000

CYPRESS CREEK DRAIN. DIST. This district is in Arkansas City, Chickot Counties. 5 1/2s '16 F-A \$700,000, Aug 1 '22-'46

HELENA IMP. DIST. NO. 1. Levee-Impt. Bonds, 6s '13 J-J \$362,000, July 1 '17-'38

FAYETTEVILLE. This city is in Washington County, Incorp. as city of first class 1905. Water Bonds, 5s '07 F-A \$23,000, Aug 1 '17-'18

HELENA SCHOOL DISTRICT. High-School Building Bonds, 5 1/2s '11 F-A \$100,000, Aug 1 '22-'41

FORT SMITH. This city is in Sebastian Co. Inc. 1842. Commission govt. adopted March 5 1913. Pop. 1910, 27,136.

HOPE. This place is in Hempstead Co. Sewer Bonds, 6s '08 J-D \$70,000, 1911-1931

Water Works Imp. Dist. No. 1, 5s '11 M-S \$99,000, 1920 (Part each year.) Water Dist. Imp. No. 2 Bonds, 5s '15 J-J \$26,500, July 1 '17-'34

HOT SPRINGS SCHOOL DIST. This district is in Garland County and includes the entire city and approximately 12 1/2 square miles of adjacent territory.

Water Dist. Imp. No. 5 Bonds, 5s '09 A-O \$165,000, Apr 1 1917 Paving Dist. No. 7 Bonds, 5s '12 J-J \$30,000, 1917-1922

JEFFERSON COUNTY. Pine Bluff is the county seat. Road Bonds, \$13,000. Road Dist. No. 4 Bonds, 6s '13 \$150,000

FORT SMITH SPECIAL SCH. D. Refunding Bonds, 5s '15 J-J \$322,500, July 1 '17-'51 Building Bonds, 5s '15 J-J \$122,500, July 1 '17-'51

JEFFERSON CO. DRAIN. DIST. Drainage Dist. No. 1 Bonds, 6s '13 \$35,000. Drainage Dist. No. 2 Bonds, 6s '11 M-S \$30,000, Nov 20 '39

FT. SMITH & VAN BUREN DIST. This district is in Crawford and Sebastian counties. Bridge-Construction Bonds, 5s '11 J-J \$608,250, Jan 17-'31

JEFFERSON COUNTY FREE BRIDGE DISTRICT. \$s '13 J-J \$700,000, July 1 '18-'35 TOTAL DEBT Sept 24 '16 \$737,500

Garland Levee District. A district in Miller County. Levee Bonds, 6s '14 M-S \$175,000, Mar 1 '17-'34

KERSH LAKE DRAINAGE DIST. A district in Jefferson County. \$12 \$150,000. TOTAL BOND, DEBT, \$304,000

Grant Co. Road Dist. No. 1. Sheridan is the county seat. 5 1/2s '13 M-S \$175,000, 1935

LINCOLN CO. ROAD D. NO. 2. P. O. Star City. Population in 1914 (est.), 4,000 Road Bonds, 6s '14 \$120,000, 1919-1934

Greene and Lawrence Cos. Drainage District. 6s '11 F-A \$212,000, 1917-1931

LITTLE ROCK. This is the capital of the State and the county seat of Pulaski County, Inc. 1834. Pop'n 1910, 45,941.

Helena. This city is in Phillips County, Inc. Dec. 5 1856. Pop. '10, 8,772.

LITTLE ROCK SCHOOL DIST.
 5s '08 A-O \$30,000, Apr 1 '17-'38
 5s '05 --- 44,000, July 1 '1938
 5s '00 --- 22,000, Aug 2 1931
 5s '11 M-N 136,000, May 1 1931
 5s '15 J-D 76,000, ---
 (\$4,000 yearly for 20 years.)
 BOND. DEBT Sept 1916. \$285,000
 Assessed valuation 1916. 34,000,000

INT. in St. Louis at Mercantile Trust Co., Wm. R. Compton Co. and St. Louis Union Trust Co.

LONG PRAIRIE LEVEE DIST.
 This district is in Lafayette Co.
 6s '07 June \$125,000, June 1 1945
 (Subject to call after June 1 1925.)
 6s '08 --- 100,000, June 1 1948
 (Subject to call after June 1 1928.)
 BOND. DEBT Sept 30 '16. \$225,000
 Value of dist. (est.) 1,250,000
 Population in 1915 2,000
 INT. on 6s. 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 \$102,000, Aug 1 '17-'33
 Road Dist. No. 3 Bonds.
 6s '13 F-A \$72,250, Aug 1 '17-'33
 Road Dist. No. 4 Bonds.
 6s '13 s-a \$142,000, ---
 Road Dist. No. 7 Bonds.
 6s '14 F-A \$54,000, Aug 1 '17-'34
 Road Dist. No. 8 Bonds.
 6s '15 s-a \$25,000, ---
 BONDED DEBT—
 Dist. No. 2, Aug. 1913. \$120,000
 Dist. No. 3, Aug. 1913. 85,000
 Dist. No. 4, Nov. 1 1916. 153,000
 Dist. No. 7, Sept. 1914. 60,000
 Dist. No. 8, Sept. 1915. 25,000
 ASSESSED VALUATION—
 Dist. No. 2. \$808,870
 Dist. No. 3. 715,550
 Dist. No. 4. 914,408
 * Represents valuation of real and railroad property.
 INT. at St. Louis Union Trust Co.

MILLER LEVEE DIST. NO. 2.
 A district in Miller, Hampstead and Little River counties.
 6s '11 --- \$300,000, June 1 1931
 (Subject to call after June 1 1921.)
 6s '13 J-J \$127,500, July 1 '17-'33
 TOTAL DEBT July 1913. \$450,000
 Assessed val. '12 (1/4 act.) 775,000
 Population in 1913 3,000
 INT. at St. Louis Union Tr. Co.

MISSISSIPPI COUNTY.
 Osceola is the county seat.
 Road bonds 1915. \$300,000
 TOT. RD. BD. DT. (7)
 Assess. val. '13 (county) \$9,735,739
 State & co. tax (per \$1,000) \$13,200,000
 Population in 1910 (county) 30,468

MISSISSIPPI CO. DRAIN. DIST.
 Osceola is the county seat.
 Drainage Dist. No. 8 Bonds.
 6s '10 --- \$177,750, 1917-1932
 Drainage Dist. No. 9 Bonds.
 5 1/2s '08 M-N \$121,250, Nov 19-'37
 Drainage Dist. No. 11 Bonds.
 5 1/2s --- \$107,450, 1917-1932
 Drainage Dist. No. 12 Bonds.
 6s M-N \$24,700, Nov 1 '17-'30
 Drainage Dist. No. 13 Bonds.
 6s --- \$95,950, 1917-1932
 Drainage Dist. No. 16 Bonds.
 6s '15 --- \$350,000, Nov 1 '20-'35
 INT. on Dist. No. 9 bonds at Harris Tr. & Sav. Bank, Chicago, on Dist. No. 11 bonds at St. Louis or First Nat. Bank, N. Y.; on Dist. No. 16 bonds at St. Louis Un. Tr. Co., St. L.; on other bonds at Wm. R. Compton Co., St. Louis.

MONROE COUNTY.
 Clarendon is the county seat.
 For facts concerning tax mandamus case see "Chronicle" of Nov. 6 1915, page 1569.

OVERCUP DRAINAGE DIST.
 A district (P. O. Newport) in Jackson and Woodruff counties.
 5s '14 F-A \$90,000, Feb 1 '19-'34
 6s '16 --- 10,000, ---
 TOT. DEBT June 5 '16. \$100,000
 INT. at Mercantile Trust Co., St. Louis.

PLUM BAYOU LEVEE DIST.
 --- \$300,000, --- Optional
 Refunding (red. aft. May 1 1928).
 6s '08 M-N \$100,000, May 1 1948
 BOND. DEBT Mar 27 '16. \$400,000
 Assessed val. '12 (1-3 act.) 1,951,790
 Tax rate (per \$1,000) 1915. \$25.00

POINSETT CO. DR. DIS. NO. 5.
 6s '12 Sept \$205,000, Sept 1 '22-'41
 BOND. DEBT Nov 1912. \$205,000
 Real value of lands in dist. (est.) 1,600,000
 INT. at Nat. City Bank, Chicago

PULASKI COUNTY.
 County seat is Little Rock. Organized Dec. 15 1818.
 Refunding Bonds.
 4 1/2s '07 J-J \$25,000, July 1 '17-'27
 BOND. DEBT Sept 30 '16. \$225,000
 Floating (debt Sept 20 1916. \$658,629)
 Assess. val. '16 (est.) 48,500,000
 Tax rate (per \$1,000) 1916. \$28.13
 Population in 1910. 88,751
 INT. at Union Trust Co., N. Y. City.

PULASKI CO. DR. DIST. NO. 1.
 Drainage Bonds.
 6s '09 Feb \$88,500, Feb 15 '19-'39
 6s '10 Feb 10,000, Feb 15 '20-'39
 BOND. DEBT Oct 1916. \$128,500
 \$1NT. at Farson, Son & Co., N. Y.; others at Cont. & Comm. Nat. Bank Chicago.

RED FORK LEVEE DISTRICT.
 This district (P. O. Red Fork) is in Dasha County.
 Levee Improvement Bonds.
 6s '15 F-A \$100,000, ---
 BOND. DEBT Sept 1916. \$975,000
 Sinking fund. 8,000
 Ass'd val. real estate (est.) 600,000
 Tax rate (per \$1,000) 1915. \$20.00
 INT. at St. L. Un. Tr. Co., St. L.

RED RIVER LEVEE DIST. NO. 1.
 This district is in La Fayette Co.
 Drainage Bond.
 6s '15 F-A \$75,000, 1920-1931
 TOTAL DEBT July 1915. \$167,500
 INT. at St. L. Un. Tr. Co., St. L.

RUNNING LAKE DRAIN. DIST.
 A district in Randolph County.
 6s '13 J-J \$85,000, 1919-1933
 BOND. DEBT Apr 1 '16. \$85,000
 Assessed val. 1915 (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 \$157,000, July 1 1929
 6s '11 J-D 165,000, June 1 '21-'31
 6s '14 115,000, Jan 1 '22-'36
 BOND. DEBT Sept 23 '16. \$437,000
 Sinking fund. 11,095
 Assessed val. '15 (1/4 act.) 5,450,000
 INTEREST is payable at New First Nat. Bank, Columbus, Ohio.

ST. FRANCIS LEVEE DISTRICT
 Incorp. 1893. Pop. 1913, 101,302.
 Levee Bonds (tax-exempt).
 5 1/2s J-J \$2,035,000, Jan 1 1904
 5 1/2s '14 J-J 1,500,000, Jan 1 1921
 (Part due each year.)
 6s '15 \$465,000 ser. until Jan 1 1929
 TOT. DEBT Sept 30 '16. \$4,000,000
 Assessed valuation 1915. 45,000,000
 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.
 This city is in Miller County.
 Paving District No. 20 Bonds.
 6s '16 F-A \$150,000, Feb 1 '18-'35
 (For maturity, see V. 102, p. 1832)
 BOND. DEBT Sept 1916. \$150,000
 Assessed valuation 1915. 1,191,850
 Population in 1910. 5,655
 INT. at St. Louis Union Bk., St. L.

TEXARKANA SPEC. SCH. DIST.
 A district in Miller County. Bonds are tax-exempt. Pop'n 1911, 8,000.
 Building Bonds.
 6s A-O \$33,000, 1917-1927
 5s '11 J-J 100,000, July 1 '13-'38
 5 1/2s '14 J-J 36,000, Jan 1 '17-'33
 BOND. DEBT Jan 1 '16. \$176,000
 Assess. valuation 1915. 5,000,000
 INT. on 6s payable in Texarkana; 5s in St. Louis, Mo., at Mercantile Trust Co.; and on 5 1/2s at Wm. R. Compton Co., St. L., Chic. & N. Y.

TRI-COUNTY DRAINAGE DIST.
 This district (P. O. Earle) is in Crittenden, Cross and St. Francis counties.
 Drainage Bonds.
 6s '14 M-S \$400,000, 1919-1934
 TOTAL DEBT Sept 1916. \$400,000
 Assess. val. (real est.) '16. 1,000,000
 Tax rate (per \$1,000) 1916. \$22.00
 INT. at St. L. Un. Tr. Co., St. L.

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 29,000, Dec 1 '17-'31
 6s '14 Jan 110,000, Jan 1 '25-'39
 BOND. DEBT Sept 1916. \$419,500
 Assessed valuation 1916. 2,000,000
 INT. 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 \$152,000, Part yearly
 6s '11 J-J 75,000, --- Part yearly
 6s '12 J-J 75,000, --- Part yearly
 6s '13 J-J 100,000, 1929-1933
 6s '15 J-J 85,000, 1921-1940
 BOND. DEBT Sept 1916. \$479,000
 Certificate debt. 167,000
 Assessed benefits. 1,500,000
 INT. is payable at the Merchants, Laclede Nat. Bank, St. Louis, Mo.

ADDITIONAL STATEMENTS.

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Argenta School District.	134,000				
Arkansas C. Rd. D. No. 1, Ark.	240,000				
Ashdown (T.), Little River Co.	84,000		\$317,943		1,247
Ashdown Sewer District.	39,000		33,241		
Ashley Sewer Dist. No. 1.	350,000		419,674		

	Bonded Debt.	Floating Debt.	Assessed Valuation.	Tax per \$1,000.	Pop'n 1910.
Benton Sewer Impt. D. No. 1.	29,500				
Benton Wat.-Wks. Imp. D. 1.	60,500				
Clarksville (T.), Johnson Co.	63,500				1,456
Craighead County.	50,000	None	400,000		27,627
Cook Slough Drainage Dist.	40,000	None	2,000,000		
El Dorado-Central Impt. Dist. No. 4.	34,500		\$192,537		
Eldorado Special Sch. Dist.	60,000		12,000,000		
Fordyce Special Sch. Dist.	48,500		1,122,000		
Fourche Levee Dist.	50,000		193,220		
Hamburg (T.), Ashley Co.	27,500	None			1,787
Harrison Water Imp. D. No. 1.	65,000		905,756		
Heber Springs Imp. D. No. 1.	90,000				
Indian Bayou Drain D. No. 2.	245,000				
Jefferson Co. Rd. D. No. 7.	291,000				
Jonesboro Impt. Dist. No. 4.	40,000	None	400,000		
Jonesboro School District.	85,000	None	2,985,000		117,000
Jonesboro School District.	285,000				
Judsonia Drainage District.	90,000				
Keo-England Dr. D. No. 4.	245,000				
Lake Village Sewer, Paving & Water Districts.	44,000	None			
Lee County.	35,000	None	2,680,000	\$18.87	24,252
Lee County Impt. Dist.	35,000	None	2,595,200	5.00	
Leslie Spec. School District.	25,000	3,712			
Little Running Water Dr. Dist.	240,000				
Long Lake Drain. District.	80,000		1,460,930		
Lower Running Wat. Dr. D.	225,000				
Montgomery County.	225,000				12,455
Newport Sewer District No. 1.	28,000	None	1,021,000	5.00	
Paragould Wat. Imp. Dist. 2.	23,000				
Phillips County.	278,310		1,075,925	\$16.37	33,535
Pine Bluff Pav. Dist. No. 34.	30,000		429,450		
Pocahontas, Randolph County.	38,000				1,547
Prescott School District.	45,000	None	1,500,000	\$7.00	
Prescott Sewer District.	30,500		744,000		
Rector Sewer Impt. D. No. 1.	27,000	None			
Rector Water Imp. D. No. 1.	29,000	None			
Rogers School District.	35,000		900,000	\$7.00	
Running Water Drain. Dist.	35,000		95,000		
Siloam Spec. (C), Benton Co.	254,500		539,627		2,405
Siloam Springs School District.	25,000	1,800	600,000	\$7.00	
Stuttgart School District.	50,000	18,000	1,700,000	\$7.00	
Stuttgart Street Impt. D. 3.	27,000				
Stuttgart Street Impt. D. 4.	25,000	None	175,000		
Walnut Ridge W. Ward Sewer Dist. No. 1.	27,000				
Warren Special School Dist.	40,000	12,000	1,919,260	\$7.00	
Wilnot School District.	25,000				
Wynne (C), Cross County.	272,000		600,000		2,335

(C) City. (T) Town. d Total debt. g 1912 figures. * 1913 figures. † 1914 figures. a 1915 figures. h 1916 figures. x 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, &c.

Admitted as a State (Act Mar. 1 1845) Dec. 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 expires with Governor) John G. McKay
 Treasurer (term expires Jan. 1917) J. M. Edwards
 Comptroller (term expires 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 early 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 \$1,604,637 45. See V. 85, p. 1289, and V. 86, p. 240.

LOANS—When Due. Refunding Bonds (Continued).
 3s '04 J-J \$288,000, Jan 1 1944 (Subject to call Jan. 1909.)
 3s '06 J-J \$1,647,000, July 1 1946 (Subject to call July 1 1911.)
 3s '10 J-J \$31,353,700, May 2 1933 (Subject to call after 1930.)

INTEREST is payable in New York and at the State Treasury.
 TOTAL DEBT, &c.—Sept. 1 '16. Mar. 1 '16. Sept. 1 '15.
 Total bonded debt. \$3,976,200 \$3,976,200 \$3,976,200
 All the above bonds are held in State funds.

PERMANENT SCHOOL FUND.—This fund on Sept. 1 1916 contained \$91,852.89 in cash and \$20,101,020.79 in State, city, county, school district and railroad bonds. See "Chronicle" of Nov. 25 1916, State and City Department.

ASSESSED VALUATION AND TAX RATE.—

Year	Real Estate.	Personal Property.	Total.	Tax p. 1,000
1914	\$1,803,200,948	\$951,970,845	\$2,755,171,793	\$4.50
1915	1,781,975,356	962,289,991	2,744,265,347	3.75
1916	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	2.086
1905	829,235,687	307,787,043	1,137,022,730	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	---

Note.—This includes valuation of railroads, &c.

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, city, town or 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 (1/4) of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this constitution, and levy and collect such taxes to pay the

interest thereon and provide a sinking fund for the redemption thereof, as the Legislature may authorize and in such manner as it may authorize the same for the following purposes: improvement of rivers, creeks and streams to prevent overflows and to permit of navigation thereof, or irrigation thereof, or in aid of such purposes, construction and maintenance of pools, lakes, reservoirs, dams, canals and waterways for the purposes of irrigation, drainage or navigation, or in aid thereof; construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof. Sec. 4 of Article XI relates to cities and towns of 5,000 or less population and limits the annual tax which may be levied by such municipalities to defray the current expenses of local government for any one year to 4 of 1%. Sec. 5 of Art. XI stipulates that in cities of over 5,000 inhabitants 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.

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.

[At the general election in November 1916 a proposed amendment to Section 3, Article 7, of the constitution was submitted to the voters, authorizing the levy and collection of an ad valorem county tax not to exceed 50 cents on the \$100 valuation of property, for the maintenance of the public schools of the county, and also authorizing the levy and collection of an ad valorem district tax not to exceed \$1, instead of 50 cents, as the law now prescribes, on the \$100 valuation of property for the maintenance of the public schools of the district. V. 103, p. 679. As soon as it is definitely determined by official count whether this amendment carried or not, the fact will be reported in the State and City Dept. of the "Chronicle."]

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. 25 1899 compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds (all except "funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city"; also excepting bond issues for less than \$2,000, when "issued for the purpose of repairing buildings or structures for the building of which bonds are allowed to be issued") to a vote of the qualified tax-payers before the issue can be submitted to the Attorney-General for approval as required by the law of 1893. V. 69, p. 509.

The Attorney-General's Department in May 1913 rendered opinions holding (1) that no town of less than 1,000 inhabitants is authorized to issue bonds and (2) that road and school bonds are subject to taxation. V. 97, p. 310.

TAXATION OF MUNICIPAL BONDS.—We were advised by the Attorney-General's Department under date of Dec. 12 1911 that they find no exemption in the Constitution or statutes of this State in favor of bonds or notes or other evidences of indebtedness issued by the State of any municipality.

DECISIONS AND OPINIONS.—For court decisions and opinions rendered by the Attorney-General's office from time to time affecting bonds of municipalities, counties, school districts and drainage districts, see V. 87, p. 112, 1254, 1557; V. 90, p. 515, 1188 and 1313; V. 91, p. 1788; V. 92, p. 406; V. 93, p. 1418; V. 94, p. 503; 719, 1520, 1578; V. 97, p. 310; and V. 103, p. 863.

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	1850	212,592

Of the total population in 1910, 890,020 were blacks, which compares with 820,722 in 1900, 492,837 in 1890, 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 68,818 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 30.4% in 1900, 32.04% 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.

ABELENE.
County seat of Taylor Co. Inc. in 1887. Commission gov. adopted in 1910.
Water-Works (Funding).
5s '98 \$7,600. Feb 22 1928 (Subject to call begin. Feb. 22 1908.)
Water-Works.
5s '10 A-O \$60,000. Aug 1 1925
Reservoir-Site Bonds.
5s '11 \$20,000. Sept 1 1951 (Subject to call begin. Sept. 1 1921.)
High-School (Red. aft. June 1 1919).
5s '09 \$40,000. June 1 1949
School (Red. aft. 20 yrs. from issue)
5s '02 \$15,000. Sept 23 1942
5s '09 5,055. Aug 14 1949
Street (Red. aft. 10 yrs. from issue).
5s '09 \$50,000. Sept 1 1944
5s '12 F-A 30,000. Aug 15 1952
W.N. B.D. G.P. Sept 1916. \$174,699
Sinking fund. 34,077
Assessed valuation 1916. 6,000,000
(Assess' t. abt. 60 to 75% actual value)
City tax rate (per \$1,000) '16. \$13.50
Pop. 1910, 9,204; 1910 (est.). 14,000
INT. at City Treasurer's office.

AMARILLO.
This city is in Potter County.
Paving (\$1,000 yearly on Nov. 1).
4 1/2s '15 \$10,000.

AMARILLO IND. SCH. DIST.
5s '05 \$25,000. Sept 1925
Building Bonds.
5s '10 Feb \$100,000. Feb 1 1950
BOND. DEBT Nov 8 '16 \$125,000
Sinking fund. 25,000
Assessed valuation 1916. 11,400,000
School tax rate (per \$1,000) '16. \$5.00
Population in 1916. 15,000
INT. at National Bank of Commerce, Amarillo.

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 1923).
5s '12 Apr \$150,000. Jan 1 1952
TOT. B.D. DT. July 1 '14 \$294,000
Sinking fund. 12,887
Assessed (County, 1915. 13,135,550
value, District, 1913. 7,319,715
County tax (per \$1,000) 1915. \$8.50
Population of county, 1910. 13,556
INT. at Nat. Park Bank, N. Y.

AUSTIN.
This is the capitol of the State and the county seat of Travis County. First incorp. Dec. 27 1839. On Dec. 29 1898 a new charter was favorably voted providing for a commission form of government.
The Austin dam, water-works, electric-light and power houses, for the building of which bonds were issued, were destroyed by the disastrous flood that visited Texas in April 1900 (V. 70, p. 755), but a new, larger and better dam has now been completed at a cost to the city of \$1,720,000. An adjustment of the old debt on the basis of new bonds bearing 3 1/2% for 5 years, 4% for the next 10 years and 5% for the final 15 years was reached between the city and the bondholders' committee in August 1901. For details see V. 73, p. 459. All these bonds have been refunded. See table below.

Refunding Bonds.
4 1/2s '18 J-J \$1,170,000. July 1 '17-'46
remains above.
Street Bridge & Sewer Bonds.
5s '15 J-J \$365,000. July 1 '17-'20
375,000. July 1 '21-'45
School Bonds.
5s '10 \$70,000. (Due \$5,000 yearly beg. July 1 1915.)
5s '12 J-J \$150,000. July 1 1952 (Subject to call beg. July 1 1932.)
5s '15 J-J \$245,000. July 1 '17-'21
200,000. July 1 '26-'45
Sewer Bonds.
5s '12 J-J \$30,000. July 1 '17-'22
200,000. July 1 '23-'42
5s '15 J-J \$48,000. July 1 '17-'40
Street Bonds.
5s '12 J-J \$30,000. July 1 '17-'22
5s '12 J-J \$30,000. July 1 '23-'42
Cemetery Bonds.
5s '12 J-J \$42,000. July 1 '17-'37
City Hospital.
5s '12 J-J \$50,000. July 1 1952 (Subject to call begin. July 1 1932.)
BOND. DEBT July 1 '16. \$2,820,000
Sinking fund. 20,089
Assessed value, real. 16,963,678
Assessed value, personal. 5,850,185
Total assessed val. 1914. 22,813,863
Total assessed val. 1915. 23,236,691
Actual value (est.). 40,000,000
Total tax (per \$1,000) '14. \$18.35
Pop. 1910, 29,800; 1915 (est.) 40,000
INT. at Irving Nat. Bank, N. Y.
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, upon the completion of the new dam. 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 1915. 9,421,291
Co. tax rate (per \$1,000) '15. \$5.50
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 A-O \$80,000. May 16 1952 (Subject to call beg. May 16 1922)
BOND. (County Jan 1 '14. \$43,975
DEBT. Dis. No. 1 July 1 '13. 10,000
Dis. No. 2 July 15. 80,000
Sinking fund. 2,528
Assessed (County, 1915. 13,359,620
valuation (Dis. No. 1, '12. 3,407,820
1913. Dis. No. 2, '12. 2,007,640
County tax (per \$1,000) '15. \$3.60
Population of county in 1910. 25,344

BEAUMONT.
County seat of Jefferson County. Incorporated July 18 1881.
Funding Bonds.
5s '99 J-J \$614,000. Aug 5 1929
4s '02 J-D 12,000. Dec 1 1942
Sewerage Bonds.
5s '01 J-D \$75,000. June 1 1941
4s '02 J-D 62,000. Dec 1 1942
5s '05 J-J 11,000. Jan 1 1945
5s '06 J-D 75,000. Dec 1 1946
5s '09 J-D 39,000. Dec 1 1949
5s '11 J-D 50,000. Dec 1 1952
5s '12 A-O 30,000. Dec 1 1952
5s '15 J-J 30,000. July 1 1955
Refunding.
5s '99 J-J \$13,500. Apr 1 1939
Paving Bonds.
5s '01 J-D \$30,000. June 1 1941
4s '02 J-D 51,000. Dec 1 1942
5s '06 J-D 25,000. Dec 1 1946
Water and Paving Bonds.
4s '08 A-O \$15,000. Aug 1 1938
City Hospital.
4s '02 J-D \$20,000. Dec 1 1942
School Bonds.
5s '01 A-O \$1,800. Oct 1 1941
5s '01 M-N 1,800. Nov 1 1941
5s '01 J-D 1,800. Dec 1 1941
4s '02 J-D 75,000. Dec 1 1942
5s '06 J-D 30,000. Dec 1 1946

5s '09 J-D \$100,000. Dec 1 1949
5s '11 J-D 25,000. Dec 1 1951
Market-House.
5s '07 J-D \$20,000. Dec 1 1947
Park Bonds.
5s '12 A-O \$60,000. Apr 1 1952
Fire Station.
5s '07 J-D 1,000. Dec 1 1947
Wharf and Dock Bonds.
5s '14 175,000. July 1 1954
5s '09 J-D 37,000. Dec 1 1948
5s '15 J-J 100,000. July 1 1955
Street Bonds.
5s '09 J-D \$10,000. Dec 1 1946
5s '11 J-D 25,000. Dec 1 1951
5s '12 A-O 60,000. Apr 1 1952
5s '15 J-J 85,000. July 1 1955
Abattoir Bonds.
5s '11 J-D \$25,000. Dec 1 1951
Jail Bonds.
5s '11 J-D \$15,000. Dec 1 1951
Water-Works Bonds.
5s '14 M-S \$500,000. Mar 1 1954
GEN. B.D. DT. Sept 20 '16. \$1,283,900
Water bonds (add'l) 500,000
Cash & invest. 350,838
Warrant debt. 131,845
Assess. val., real. 23,550,290
Assess. val., personal. 7,673,920
Total assessed val. 1915. 31,224,210
Total assessed val. 1916. 31,420,550
City tax rate (per \$1,000) 1916. \$12.10
Pop. '10, 20,540; 1916 (est.) 27,000
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 1948 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 Chaso Nat. Bank, N. Y.; other bonds at City Treas. office, Beaumont, or at National City Bank, N. Y.

BEAUMONT NAVIG. DIST.
Navigation (Red. beg. Nov. 1919).
5s '09 M-N \$493,000. Nov 1 1949
BOND. DEBT Sept 23 '16 \$475,000
Sinking fund. 71,250
Assessed valuation 1916. 37,982,715
Total tax (per \$1,000) 1916. \$12.20
INT. at Nat. City Bank, N. Y., or at County Treasurer's office.

BELL COUNTY.
Belton is the county seat.
Bridge Bonds.
3 1/2s '07 \$20,000. 1947
4s '09 24,000. 1949
4s '08 1,900. 1948
5s '10 3,980. 1932
5s '12 9,350. 1934
5s '12 12,000. 1952
5s '13 1,000. 1953
5s '14 17,390. 1944
Court-House Refunding Bonds.
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 after 1933.)
Road Dist. No. 2 Bonds.
5s '13 \$50,000. July 28 1953 (Subject to call after 1933.)
Road District No. 3 Bonds.
5s '14 \$30,000. Jan 12 1954
Road District No. 4 Bonds.
5 1/2s '14 \$15,000. Mar 10 1954
Road Dist. No. 5 Bonds.
5s '14 \$600,000 (Due \$15,000 yearly beginning 1915.)
Road Dist. No. 7 Bonds.
5s '14 A-O 105,000. Mar 12 1954 (Subject to call 1-15 yrly. aft. 20 yrs.)
Road Dist. No. 10 Bonds.
5s '15 J-J \$250,000. July 12 1955 (Subject to call \$6,000 yearly.)
Road Dist. No. 12 Bonds.
5s '14 \$3,000. \$500 yearly
Road Dist. No. 14 Bonds.
5s '14 \$6,000. Serially 35 yrs.
Road Dist. No. 16 Bonds.
5s '16 \$4,000 (ser. opt.) 40 yrs
Road District No. 17 Bond.
5s '16 \$8,000 (ser. opt.) 40 yrs
Road District No. 18 Bonds.
5s '16 \$8,000 (ser. opt.) 40 yrs
CO. B.D. DT. Sept 23 '16. \$130,300
Total road district debt. 1,229,000
Assessed (County, 1916. 28,636,790
valuation (Dist. No. 1, 1913 1,250,000
Dist. No. 10. 2,624,720
County tax (per \$1,000) 1916. \$6.56
Population of county, 1910. 49,186
INT. at Hanover Nat. Bk., N. Y.

BEXAR COUNTY.
San Antonio is the county seat.
Bridge Bonds.
5s '98 Apr \$7,000. Feb 17 1938
4s '99 Apr 7,000. Aug 14 1919
4 1/2s '99 Apr 33,500. Jan 10 1939
4 1/2s '04 Apr 40,500. Apr 10 1920
4s '04 Apr 16,000. May 14 1944
4s '06 Apr 25,000. May 19 1946
5s '13 A-O \$25,000. Dec 10 1953
Ref. Court-House (Red. beg. 1921).
4 1/2s '11 A-O \$205,000. July 1 1951
S. A. & Mex. Gulf RR. Bonds.
4s '99 Apr \$7,000. Aug 14 1919
G. H. & S. A. RR. Bonds.
5s '99 Apr \$121,000. Jan 10 1919
Road Bonds.
4s '08 Apr \$50,000. Aug 10 1943
5s '13 A-O \$50,000. Dec 10 1953
Hospital (Red. beg. 10 yrs. fr. issue.)
5s '14 A-O \$125,000. Dec 10 1953
Poor House (red. beg. 10 yrs. fr. iss.).
5s '13 A-O \$50,000. Dec 10 1953
Count House Bonds.
5s '98 Apr \$65,000. Nov 13 1935
5s '98 A-O 16,000. Feb 17 1938
4s '04 Apr 178,000. May 14 1944
5s '13 A-O 475,000. Dec 10 1953
Jail Bonds.
5s '99 Apr \$10,000. Feb 17 1938
BOND. DEBT Sept 1916 \$2,234,000
* Issued prior to the law of 1893 which requires approval and registration by State officials.

BEXAR COUNTY (Continued).
Sinking fund & Invest'ns. 374,822
Assessed val. 1916. 110,213,650
County tax rate (per \$1,000) '16. \$5.50
Population in 1910. 119,676
*Red. after 10 years from issue.

INT. on bridge and jail bonds in N. Y.; on G. H. & S. A. RR. and road bonds payable in Austin and N. Y.; on \$7,000 bridge bonds of 1899 in Austin and San Antonio; on bridge bonds of 1900 and 1904, court-house bonds of 1904 and 1906 in Austin; and on court-house bonds of 1895 and S. A. & Mrs. G. RR. bonds in San Antonio; bonds of 1913 at Seaboard Nat. Bank, N. Y.

BIG SPRINGS IND. SCH. DIST.
This district is in Howard County. Buildings (Tax 7 yrs.)
5s '16 M-S \$40,000. Mar 15 1956
(Subject to call after Mar 15 1931)
BOND. DEBT Oct 1916. \$125,000
Sinking fund April 1916. 11,000
Assess. valuation 1916. 2,400,000
INT. at Hanover Nat. Bk., N. Y.

BONHAM.
This city is the county seat of Fannin County. Pop'n '10, 4,844.
Street Bonds (Red. beg. in '32.)
5s '11 J-J \$100,000. July 1 1951
Water-Works Bonds.
5s '11 J-J \$10,000. July 1 1951
(Subject to call after July 1 1931.)
Refunding water bonds. 227,000
School bonds. 36,000
Railroad bonds. 4,400
Building bonds. 75,000
BOND. DEBT Oct 1916. \$300,700
Floating debt. 39,000
Assessed valuation 1916. 2,974,000
City tax rate (per \$1,000) '16. \$18.00
*INT. at State Treasurer's office.

BEAZORIA COUNTY.
Angleton is the county seat.
4s '11 A-O \$100,000. Apr 10 1951
(Subject to call after Apr 10 1916.)
Road District Bonds.
5s '99 Apr \$22,000. Mar 1 1919
4s '99 Apr 1,995. Aug 31 1919
4s '00 Apr 1,800. June 12 1920
5s '98 Apr 8,000. Apr 4 1938
(Subject to call after 1909.)
4s '11 s-and \$100,000. Apr 10 1951
(Subject to call after Apr 10 1916.)
5s '14 A-O \$200,000. Mar 1 1937
5s '14 A-O \$135,425. Apr 10 '17-'55
5s '14 A-O \$18,000. Apr 10 '17-'25
5s '14 A-O \$8,000. Apr 10 '29-'39
Jail Bonds (Red. beg. in 1902.)
5s '07 Apr \$7,000. Mar 1 1937
Court-House Bonds.
5s '07 Apr \$18,000. Mar 1 1937
5s '09 Apr 48,000. Mar 1 1919
(Subject to call after 1902.)
BOND. DEBT June 30 '15. \$521,555
Sinking fund and int. 17,921
Assessed valuation 1915. 19,334,697
County tax (per \$1,000) 1914. \$7.065
Population in 1910. 13,299
*Red. after 5 years from issue.
*INT. payable in Austin, Angleton or at Seaboard Nat. Bk., N. Y.; others in Austin on Apr 10 each year.

BEAZORIA CO. DEAIN. DIST.
District No. 1
5s '15 A-O \$70,000. Oct 10 '17-'46
District No. 3 Bonds.
5s '10 A-O \$196,658. Apr 10 1950
Dist. No. 4. 5s. \$124,000
BONDED DEBT
Tot. Dist. Dt. Nov. 1915. \$584,533
District No. 1 '15. 1,291,615
(Dist. No. 3. 2,341,871
Dist. No. 4. 1,068,365
Dist. No. 5. 1,245,602
Dist. No. 6. 408,429
Dist. No. 9. 250,565
Assessed valuation. 4,088,429
Population in 1910 (county). 18,919

BRAZOS COUNTY.
Bryan is the county seat.
Road Bonds (Red. beg. Apr. 15 '35)
5s '15 A-O \$400,000. Apr 15 1955
CO. BOND. DT. July '14. \$55,000
Road Dist. No. 1 debt. 400,000
Assess. val. '15 (county). 9,742,727
Co. tax rate (per \$1,000) '15. \$4.50
Population in 1910 (county). 18,919

BROOKS COUNTY.
Farriss 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 Oct 12 '15. \$102,000
Assessed valuation 1915. 3,789,438
County tax (per \$1,000) 1915. \$7.50
INT. at Nat. Bk. of Comm., N. Y.

BROWN COUNTY.
Brownwood is the county seat.
Road District No. 1 Bonds.
5s '09 \$100,000. 1950
5s '10 \$45,000. 1950
(Subject to call after 1930.)
BOND. DEBT Sept 25 '16. \$148,000
Sinking fund & int. 17,642
Assessed (County) 1916. 11,769,540
valuation (Dist. No. 1) '16. 5,827,400
County tax rate (per \$1,000) '16. \$3.50
Population of county 1910. 22,935
INT. at Hanover Nat. Bk., N. Y.

BROWNVILLE.
This city is the county seat of Cameron Co. Pop'n 1910, 10,517.
Electric-Light-Extension Bds.
5s '11 P-A \$15,000. Aug 1 1951
(Subject to call after Aug 1 1931)
Water Works Bonds.
5s '11 P-A \$15,000. Aug 1 1951
(Subject to call after Aug 1 1931)

BROWNWOOD.
This city is the county seat of Brown County. Pop'n 1910, 6,969.
Water Bonds.
5s '02 \$37,000. Mar 1 1942
5s '07 \$20,000. 1947
(Subject to call after 1917.)
5s '10 J-J \$20,000. Jan 1 1950
(Subject to call after Jan. 1 1930.)
5s '12 J-J \$15,000. Jan 1 1952
(Subject to call after Jan. 1 1932.)
School.
(Red. beg. after 20 yr. fr. issue.)
5s '04 \$4,500. Aug 1 1944
5s '04 J-J \$15,000. Jan 1 1949
5s '15 A-O \$7,000. Apr 23 1955
Street Bds. (Red. aft. Jan. 1929.)
5s '09 J-J \$10,000. Jan 1 1949
Septic Tank Crematory.
5s '15 A-O \$8,000. Apr 23 1955
(Subject to call beg. April 23 1935.)
BOND. DEBT June 30 '15. \$122,500
Sinking fund and int. 21,143
Assessed val. '14 (2-3 act.). 4,600,100
Total tax rate (per \$1,000) '13. \$11.80
INT. at State Treasurer 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 \$37,000. May 1 1934
Water-Works (Red. beg. in 1933.)
5s '13 A-O \$10,000. 1923
BOND. DEBT June 30 '15. \$123,500
Assessed valuation 1912. 5,943,770
Population in 1910. 4,132

BURLESON CO. LEV. DIST. NO. 1.
Cidwell is the county seat.
5s '14 F-A \$136,405. Aug 20 1954
(Subject to call after Aug. 20 1924.)
TOTAL DEBT Aug 1915. \$295,320
Sinking fund. 10,000
Assess. valuation 1914. 1,442,910
Actual value (est.). 3,000,000
Population of county in 1910. 18,687

BURLESON CO. IMPT. DIS. NO. 1.
5s \$185,320
5s \$135,000
TOT. BD. DT. Oct 1 '15. \$320,320
Value taxable prop. 1914. 1,442,910
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
5s '15 A-O \$60,000. Apr 10 1955
(Opt. \$1,000 Apr 10 1916 and 1917 and \$2,000 yrlly Apr. 10 1918 to 1946 incl.)
Road Dist. No. 2 Bonds.
5s '13 s-and \$135,000. 1953
(Subj. to call one-eighth every 5 yrs.)
Drainage Dist. No. 3 Bonds.
5s '15 A-O \$60,000. \$2,000 yrlly
BOND. (County) June 30 1956 \$3,500
DEBT Dist. No. 1 July 13 1900,000
Dist. No. 2 July 13 135,000
Sinking fund and interest. 22,340
Assessed (County) 1915. 4,745,596
val. (Dist. No. 1. 12. 1,755,831
(Dist. No. 2. 12. 706,443
County tax (per \$1,000) 1915. \$7.40
Population of county, 1910. 3,635

CAMERON COUNTY.
Brownsville is the county seat.
Drainage Dist. No. 1 Bonds.
5s '11 \$197,275. Dec 1 '17-'35
Drainage Dist. No. 2 Bonds.
5s '13 M-S \$102,820.
Drainage Dist. No. 3 Bonds.
5s '12 A-O \$450,000.
Road Dist. No. 1 Bonds.
5s '13 \$20,000. 1943
5s '14 \$25,000. 1953
(Subject to call after 1924.)
Court-House & Jail Bonds.
5s '11 A-O \$200,000. Dec 10 1951
(Subject to call after Dec 10 1921.)
4s \$12,000. 1939
(Subject to call.)
CO. BD. DT. Oct 1916. \$212,000
Sinking fund Feb 1 1916. 8,383
Drain. debt May 1 1916. 721,120
RD. Dist. dt. (county) May '16. 45,000
Assess. val. county 1915. 17,369,402
County tax (per \$1,000) 1915. \$7.50
Population of county 1910. 27,168
*INT. at County Treas. office or Hanover National Bank, N. Y.

CHAMBERS COUNTY.
Anahuac is the county seat.
Road District Bonds.
5s \$141,500.
5s \$17,000.
Court-House and Jail Bonds.
5s A-O \$43,000.
TOTAL DEBT Apr 1 '16. \$226,000
Road dist. debt (incl.) 141,500
Outstanding scrip Apr 1 '16. 10,661
Warrant debt (incl.) 24,500
Assessed (County) 1915. 4,046,316
val'n. (Districts) 1913. 2,967,043
County tax rate (per \$1,000) '15. \$7.50
Population of county, 1910. 4,234

CHAMBERS COUNTY.
Anahuac is the county seat.
City-Hall Bonds.
4s '07 J-D \$20,000. June 1 1937
Crematory Bonds.
4s '03 Feb \$5,000. Feb 1 1943
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DALLAS (Continued).
 Real value (est.) 205,000.00
 Tax rate (per \$1,000) 1916 \$19.00
 Population in 1910 (Census) 92,104
 Population in 1915 (est.) 135,000
 The receipts of the water department 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, sewerage-impt. bonds due 1920, water 4s due 1942, crematory bonds, police and fire-station bonds and school bonds due 1914 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; 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 1917 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 Oct. 1 '16 was (est.) \$20,000,000.
WATER WORKS.—The total revenue from the water-works from May 1 '16 to Oct. 1 '16 was \$199,669.29.

DALLAS COUNTY.
 County seat is Dallas. Bonds all issued under new municipal bond law.
Court-House Bonds (Ref.).
 3s '99 Apr \$37,000.....1919
 3s '01 Apr \$34,000.....1921
 4s '05 Apr \$18,000.....1945
Bridge Repair Bonds.
 4s '08 Apr \$6,650.....1923
 (Subject to call beginning 1913.)
Viaduct and Bridge Bonds.
 4s '09 Apr \$623,000.....1949
 5s '14 Apr \$125,000.....Feb 10 1954
 5s '15 Apr \$135,000.....Aug 9 1955
Road and Bridge Bonds.
 4s '05 Apr \$371,000.....1945
 4s '09 Apr \$2,000.....1949
 4 1/2s '11 Apr \$18,000.....1951
Road and Bridge Ref.
 4s '05 \$103,000.....1945
 (Subject to call beginning 1910.)
BOND. DEBT Oct 31 '16 \$1,916,000
 Warrant debt.....244,500
 Sinking fund (bonds).....62,547
 Sinking fund (warrants).....65,303
 Assessed val. 1916.....144,822,580
 Real value (est.).....450,000,000
 Co. tax rate (per \$1,000) '16.....\$1.70
 Population in 1910.....135,748

Red. after 10 years from issue.
 INT. at State Treas. office or at Chase Nat. Bank, N. Y. City.

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
Viaduct Bonds.
 5s '15 J-J \$47,500.....July 1 '17-'35
Water-Works (Part Yearly).
 5s '08 J-J \$93,000.....1917-1938
 5s '09 J-J \$2,500.....1917-1929
 5s '10 J-J \$8,000.....1917-1935
 5s '14.....27,000.....1917-1934
School Bonds.
 5s '92 J-J \$4,500*.....Jan 1922
 5s '93 J-J \$5,000.....Jan 1917-1933
 5s '16 J-J \$60,000.....July 1 '17-'36
Street Bonds.
 5s '92 J-J \$16,500*.....Jan 1922
 5s '94.....22,500.....1917-1937
BOND. DEBT Sept 26 '16 \$495,500
 Sinking funds and cash.....78,213
 Assess. val. '16 (7c act.).....8,491,505
 Total tax (per \$1,000) 1915.....\$15.60
 Pop'n 1910, 13,632; 16 (est.).....21,835
 INT. payable in Denison; others in N. Y. City.

DENTON.
 This city is the county seat of Denton County. Incorporated in 1873. Population, 1910, 4,732.
 Sewer (Red. aft. 10 yrs. from issue).
 5s '09 J-J \$10,000.....Jan 1 1949
Funding School Bonds.
 4 1/2s '99.....\$7,000.....June 1 1939

School Bonds.
 4s '01.....\$5,500.....Aug 1 1941
 4s '00.....9,500.....Sep 8 1930
 5s '10.....75,000.....1956
 (Subject to call after 1926)
 -s '16.....20,000
Water-Works Bonds.
 5s '05.....\$19,000.....Apr 1 1945
Water, Light & Power Co. Bds. (Assumed).
 6s '02.....\$47,000.....Jan 1 1922
Funding Bonds.
 4 1/2s '99.....\$2,547.55.....June 19 1939
Street Bds. (Red. beg. after 1926).
 5s '18.....\$10,000.....1956
 TOT. BD. DT. Sept 26 '16 \$120,548
 Sinking funds.....39,863
 Assessed valuation 1916.....3,745,479
 Total tax (per \$1,000) 1916.....\$14.50
 INT. at Chase Nat. Bank, N. Y. C.

DENTON COUNTY.
 Denton is the county seat.
Funding (Red. aft. 5 yrs. from iss.).
 3s '01 Apr \$45,000.....Apr 10 1941
Refund. (Red. after 5 yrs. from iss.).
 4s '06 Apr \$51,500.....Oct 19 1946
BOND. DEBT Sept 15 '16 \$56,200
 Assessed valuation 1915.....19,410,200
 State & Co. tax (per \$1,000) '15 \$9.30
 Population in 1910.....31,259
 INT. at office of State Treasurer

ELLIS COUNTY.
 Waxahachie is the county seat.
 Road Dist. No. 8 (Red. beg. Oct. '92)
 5s '12 A-O \$75,000.....Oct 10 1952
Road District Bonds.
 5s '09 A-O \$250,000.....1949
 5s A-O 299,000.....1950
 (Subject to call after 1919.)
Road Dist. No. 9 (Red. beg. Oct. '22).
 5s '12 A-O \$100,000.....Oct 10 1952
Road Dist. 10 (Red. beg. July 1 '25)
 5s '15 A-O \$45,000.....July 1 1955
Levee District No. 2 Bonds.
 6s '16.....\$123,000.....July 10 1946
TOTAL DEBT Mar 1916.....\$959,250
 Assess. val. co. 15 (3-5 act.) 36,725,000
 Assess. (Lev. Dist. No. 2) 16,719,930
 val. (Rd. Dist. No. 10) 600,000
 County tax (per \$1,000) '15.....\$2.80
 Population of county 1910.....53,629
 INT. at County Treas. office, State Treas. office or at Guaranty Trust Co., New York; on others at Nat. Park Bank, N. Y. City, or in Austin.

EL PASO.
 This is the county seat of El Paso County. Incorp. June 18 1873.
Sewer Bonds.
 6s '90.....\$18,000.....1920
 6s '98 J-J 15,000.....July 1 1938
 5s '00 F-A 20,000.....Feb 1 1940
 5s '03 M-S 60,000.....Sept 1 1943
 5s '08 s-a 150,000.....1948
 5s g '12 J-D 150,000.....Dec 1 1952
Water-Works-Purchase Bonds.
 5s g '10 A-O \$375,000.....Oct 1 1950
Water-Works Exten. Bonds.
 5s g '12 J-D \$200,000.....Dec 1 1952
Water-Works Compromise Bds.
 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 \$109,000.....July 1 1947
 5s '03 M-S 50,000.....Sept 1 1943
 5s '05 A-O 50,000.....Apr 1 1945
 5s '07 s-a \$100,000.....Apr 1 1948
 5s '11 A-O 150,000.....Oct 16 1951
 5s g '14 J-D \$200,000.....June 1 1954
 (Subject to call begin. June 1 1934.)
 5s g '15 J-J 150,000.....July 1 1955
 (Subject to call begin. July 1 1935.)
Funding Bonds.
 6s '90.....\$14,000.....1920
 5s '11 A-O \$294,000.....Oct 16 1951

Garbage-Disposal Bonds.
 5s '08 s-a \$50,000.....1948
Street-Improvement.
 5s g '05 Nov \$175,000.....Nov 1 1935
 5s '08 s-a 200,000.....1948
 (Subject to call after 1918.)
 5s '08 s-a \$100,000.....1948
 5s g '10 s-a \$110,000.....1950
 5s g '12 J-D 150,000.....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
TOT. BD. DT. Oct 1915 \$3,340,000
 Water debt (included).....725,000
 Sinking fund.....352,495
 Assessed valuation 1915.....40,705,070
 Tax rate (per \$1,000) '15.....\$18.00
 Population in 1910 (Census).....39,279
 Red. after 20 years from issue.
 INT. at Chemical Nat. Bank, N. Y., or at City Treas. office.

EL PASO COUNTY.
 County seat is El Paso.
Road Bonds.
 4s '09 A-O \$250,000.....Apr 10 1949
 (Subject to call after Apr 10 1919.)
 5s '13 Apr \$350,000.....Apr 10 1953
Court-House and Jail Bonds.
 5s '98 Apr \$16,000.....Feb 10 1938
 5s '11 Apr \$40,000.....Dec 10 1951
 5s '13 Apr \$360,000.....Apr 1 1954
Jail Bonds.
 4s '09 Apr \$25,000.....Apr 10 1919
Poor-Farm Bonds.
 5s '11.....\$30,000.....Oct 10 1941
 (Subject to call after Oct. 10 1921.)
BOND. DEBT July 1 '14 \$1,115,000
 Sinking fund.....70,888
 Assess. val. '15 (3-5 act.) 48,588,055
 County tax rate (per \$1,000) '15 \$11.50
 Population in 1910.....52,699
 Red. after 10 years from issue.
 INT. on bonds of 1909 payable 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. Incorporated in 1872.
 School 5s.....\$80,000
 Street 5s.....35,000
 City-hall 5s.....17,500
 Sewer 6s.....30,000
 Water-works 5s.....35,000
High School Bonds.
 5s '16 M-N \$80,000.....May 1 1956
 (Subject to call after May 1 1926)
BOND. DEBT May 1916 \$282,000
 Assessed valuation 1915.....2,860,000
 Population in 1910.....5,669
 The above bonds mature in 40 years, but are subject to call in 10 years. Int. at Seaboard Nat. Bank, New York.

FANNIN COUNTY.
 Bonham is the county seat.
Road District No. 3 Bonds.
 5s '99 A-O \$250,000.....Apr 15 1956
Road Dist. No. 4 Bonds.
 5s '16 A-O \$250,000.....Apr 15 1956
 (Redeemable after 1926)
Road Dist. No. 6 Bonds.
 5s '16 M-N \$140,000.....May 15 1956
 (Redeemable after May 15 1926)
Road Dist. No. 8 Bonds.
 5s '16 M-N \$80,000.....May 15 1956
 (Redeemable after May 15 1926)
Road Dist. No. 9 Bonds.
 5s '11 J-J \$35,000.....July 1 1956
 (Redeemable begin. July 1 1926)

Road Dist. No. 10 Bonds.
 5s '16 J-J \$90,000.....July 1 1946
 (Redeemable begin. July 1 1926)
Road District No. 11 Bonds.
 5s '16 J-J \$60,000.....July 1956
 (Redeemable begin. July 1 1926)
BONDED DEBT.
 Oct 1916, County.....\$3,600
 May 1916, Dist. No. 3.....250,000
 May 1916, Dist. No. 4.....250,000
 July 1916, Dist. No. 6.....140,000
 Oct 1916, Dist. No. 9.....35,000
 Oct 1916, Dist. No. 11.....20,000
 Oct 1916, Dist. No. 11.....60,000
 Sinking fund on hand (Co.).....2,383
 Assess. val. of county 15, 24,354,875
 Assess. val. dist. No. 3 15 6,700,000
 Assess. val. dist. No. 4 15 3,907,120
 Assessed val. Dist. No. 6.....2,197,720
 Assess. val. Dist. No. 9.....15,530,656
 Assess. val. Dist. No. 10.....15,352,653
 Assess. val. Dist. No. 11.....15,915,880
 Co. tax rate (per \$1,000) '15.....\$2.60
 Population of county 1910.....44,801
 Population of Dist. No. 6.....6,392
 INT. on Dist. No. 3 bonds payable in New York, Chicago, St. Louis or at State Treas. office; on Dist. No. 6 bonds at the State Treasurer's office or at the Nat. Park Bank, N. Y.

FAYETTE COUNTY.
 County seat is La Grange.
Bridge (Ref. aft. 10 yrs. from issue).
 5s \$13,000.....Apr 9 1938
 5s '14 Apr 6,000.....Apr 9 1954
 5s '14.....39,500.....Apr 9 1954
Refunding (red. beg. Apr. 1915).
 4s '05 Apr \$41,000.....Apr 9 1945
 (Subject to call after Apr 9 1915.)
BOND. DEBT Sept 26 '16 \$99,500
 Sinking fund and interest.....2,393
 Assess. val. '16 (ab. act.) 19,515,880
 Co. tax rate (per \$1,000) 1916 \$3.80
 Population in 1910.....29,796

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 \$167,000.....Feb 10 1953
 (Subject to call Feb 10 1923.)
TOT. BD. DT. June 30 '15 \$544,500
 Sinking fund and interest.....71,307
 Assessed (County 1916) 14,498,062
 val. Dist. No. 4 '14.....2,034,000
 Co. tax rate (per \$1,000) 1915 \$4.00
 Population in 1910.....18,168
 INT. at Seaboard Nat. Bk. N. Y.

FORT WORTH.
 This city is county seat of Tarrant Co. Incorp. 1873. The validity of some of the city bonds was the subject of litigation, but decisions of the Court of Civil Appeals have confirmed their legality. See V. 66, p. 775; V. 67, p. 1072, and V. 70, p. 223. The city failed to pay its interest due in September and November 1890 (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 \$1,850,000 4 1/2% 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 and Improvement Bds.
 6s 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 \$142,000.....Apr 1 1951
 (Subject to call after Apr 1 1931.)
School Bonds.
 5s g '08 J-J \$1,000.....Jan 1 1920
 4 1/2s '08 J-J \$50,000.....July 1 1948
 4 1/2s '09 M-N \$300,000.....May 1 1949
 (Subject to call after May 1 1929.)
 4 1/2s '10 A-O \$100,000.....Apr 13 1950
 5s '13 J-J 175,000.....July 1 1953
 5s '16 F-A \$225,000.....Aug 1 1956
 (Subject to call after 1936)
Sewer Bonds.
 5s g '90 M-N \$544,000.....May 1 1940
 4 1/2s '90 M-N \$144,000.....Sept 1 1949
 5s '11 A-O \$118,000.....Apr 1 1951
Refunding Bonds (see note above)
 4s g '11 J-J \$580,000.....July 1 1941
Water Bonds.
 5s g '90 M-N \$442,000.....May 1 1920
 6s g '92 F-A 609,000.....Feb 1 1922
 4 1/2s '09 M-S \$255,000.....Sept 1 1949
 5s g '11 A-O \$1,248,000.....Apr 1 1951
 5s '13 M-N \$290,000.....May 1 1953

Electric Light Bonds.
 4 1/2s '09 M-S \$25,000.....Sept 1 1949
 5s g '11 A-O 50,000.....Apr 1 1951
General Improvement.
 5s g '91 M-S \$153,000.....Mar 1 1921
Street (red. aft. 20 yrs. from issue).
 4 1/2s '08 J-J \$93,000.....July 1 1948
 4 1/2s '09 M-N \$700,000.....May 1 1949
 4 1/2s '09 M-S 135,000.....Sept 1 1949
 4 1/2s '10 A-S 91,000.....Apr 13 1950
 5s '11 A-O 162,000.....Apr 1 1951
Fire-Hall (red. aft. 20 yrs. from iss.)
 4 1/2s '09 M-S \$65,000.....Sept 1 1949
 5s '11 A-O 95,000.....Apr 1 1951
Police Station (red. beg. Apr. '31).
 5s g '11 A-O \$35,000.....Apr 1 1951
City Warehouse (red. beg. Apr. '31)
 5s g '11 A-O \$15,000.....Apr 1 1951
Hospital Bonds (red. beg. in 1931).
 5s '11 A-O \$20,000.....Apr 1 1951
Nor. Ft. Worth Bonds (assum'd.)
 School Bonds (red. beg. July 30.)
 5s '05 July \$23,000.....July 1 1945
Water-Works (red. beg. in Feb. '30.)
 4s g Feb \$93,000.....Feb 1 1945
BOND. DEBT Sept 1 '16 \$5,764,000
 Floating debt.....138,113
 Tot. assets city July 1 '16 \$19,179,884
 Assessed valuation, real.....51,053,871

Assessed val., personal.....\$16,803,385
Total assessed val. 1916.....67,857,256
 Tax rate (per \$1,000) 1916.....\$18.50
 Population in 1910 (Census).....73,312
 Red. after 20 years from issue.
 INT. is payable at Hanover Nat. Bank, N. Y. City.
GAINESVILLE.
 This is the county seat of Cooke County. Incorporated in 1872; special charter granted in 1910.
City Hall (Red. beg. in Nov. 1914)
 5s '04 M-N \$25,000.....Nov 1 1944
Sewerage & Street Impt.
 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-N \$150,000.....Mar 1 1951
 (Subject to call after Mar 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 iss.)
 6s '90 A-O \$18,000.....Oct 1 1940
Funding School Bonds.
 6s '86 A-O \$1,500.....1920
BOND. DEBT Mar 1916.....\$241,000
 Floating debt.....12,000
 Sinking fund Oct 12 1915.....23,997
 Assess. val. '15 (3c act.).....4,657,370
 Total tax (per \$1,000) 1916.....\$14.90
 Population in 1910.....7,624
 INT. on bonds marked (g) at Lindsay Nat. Bank, Gainesville; (f) at Nat. Bank of Commerce, St. Louis; (a) First Nat. Bank, Gainesville; (c) McCoy & Co., Chicago.

LIMITED DEBT BONDS.
 5s '81 J-D \$415,800.....1921-1927
 5s '91 J-J \$999,000.....1932-1936
Water Bonds.
 5s '06 M-N \$52,000.....1936-1938
 5s '11 A-O 55,000.....1961
 5s '16 A-O 200,000.....Apr 1 '17-'56
Water and Sewer Bonds.
 5s '14 M-S \$80,000.....Mar 1 '35-'54
Water, Street Imp. & City Hall.
 5s '88 J-D \$102,000.....1928-1936
General Indebtedness Bonds.
 5s '97 A-O \$189,000.....Oct 1 1937
Grade Raising Bonds.
 5s '09 A-O \$125,000.....1949
Grade-Raising Bonds, Ser. A.
 4s '03 M-S \$55,000.....Sept 1 1943
Grade-Raising Bonds, Ser. B.
 5s '04 A-O \$634,000.....1944
Grade-Raising Bonds, Ser. C.
 5s '07 A-O \$557,000.....1947
Grading, Filling & Drainage.
 4 1/2s '08 J-J \$87,000.....1948
 5s '09 A-O 186,000.....1949
 5s '14 M-S 25,000.....1954
 5s '16 A-O 300,000.....Apr 1 '17-'56
Funding Bonds.
 5s '16 A-O \$25,000.....Apr 1 '17-'56
Sewer Bonds.
 5s '97 F-A \$300,000.....1937
Sea-Wall Bonds.
 5s '10 M-S \$215,000.....1950
Fire Boat Bonds.
 5s '14 M-S \$12,000.....Mar 1 '17-'24
 60,000.....Mar 1 '25-'54
City Hall Bonds.
 5s '85 J-D \$21,000.....1928
City Hall Auditorium Bonds.
 5s '14 M-S \$285,000.....Mar 1 '17-'54
School Building Bonds.
 5s '97 J-J \$23,000.....1937
 5s '08 J-J 25,000.....1948
 5s '09 M-N 25,000.....1949
 5s '14 M-S 190,000.....Mar 1 '17-'54
Street Impt. Bonds.
 5s '88 J-D \$80,000.....1928-1936
 5s '14 M-S 63,000.....Mar 1 '35-'54
 5s '16 A-O 25,000.....Apr 1 '17-'56
 Real value (estimated).....78,000,000
 City tax rate (per \$1,000) '16.....\$19.00
 Population in 1910.....36,981
 Population in 1910.....51,347
 All held in sinking fund.
 The first installment of these bonds was issued Jan. 1 1892, payable Jan. 1 1932, and the second lot was issued at various dates to Feb. 25 1896. The bonds are also optional after 20 years.

PAR VALUE OF BONDS.—The par value of the bonds is \$1,000.
TOTAL DEBT, &c.
 Oct. 31 '16, Sept. 1 '15.
 Tot. bd. debt.....\$6,320,300 \$5,620,300
 Floating debt.....None None
 Total debt.....\$6,320,300 \$5,620,300
 Sinc. fds., &c.....594,918 574,959
 Net debt.....\$5,725,382 \$5,051,341
 The net water debt (incl. in above) on Oct. 31 1916 amounted to \$1,018,042.45.
 INT. on bonds payable in N. Y. City or in Galveston.
 The State of Texas in 1902 donated its ad valorem taxes in Galveston

* Issued prior to the law of 1893, which requires approval and registration by State officials.

GALVESTON (Concluded).
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. Bonds were issued aggregating \$2,000,000. This donation, with a nominal tax, has been sufficient to pay the interest on all said bonds and retire \$754,000 of the bonds. There is now in the interest and sinking fund of these bonds \$112,000.

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. The conservative value of its public property at present is \$4,003,869.33.

Sink. fd. receives yearly an amount equal to 2% of outstanding bonds.
The city holds as a reserve fund \$25,000 set aside by its charter.

GALVESTON COUNTY.
County seat is Galveston.

Causeway Bridge Bonds.

5s '11 A-O \$18,000...Apr 10 1951
(Subject to call after Apr 10 1931.)

4s A-O \$38,300...1941
Road (Red. beg. 20 yrs. from issue)

5s '13 B \$24,000...Oct 1 1953
Funding Bds. (Red. beg. in 1911.)

4s A-O \$1,900...1941
Sea Wall Bonds (See text above)

4s '02 A-O \$914,700...June 10 1942
(Subject to call after June 10 1922.)

Court-House and Jail Bonds.

5s '99 A-O \$112,000...Feb 9 1937
(Subject to call after Feb. 9 1907.)

Road Bonds (See beg. in 1930.)

5s '10 A-O \$480,000...1950
BOND. DEBT Jan 31 '16 \$2,277,700

Cash in all funds...263,710
Bonds held in trust...165,000

Assess. val. '15 (3/4 act.)...45,590,378
Co. tax rate (per \$1,000) '15...38.00

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. DE. DISTRICTS.

Drainage Dist. No. 1 Bonds.

5s 10-11 A-O \$74,000...1951
(Dus \$4,000 yearly on April 10.)

Drainage Dist. No. 3 Bonds.

5s \$22,000...1951
(Dus \$2,000 yearly on July 10.)

Mosel drain. bonds Oct 6 '15...\$141,000

Assessed (Dist. No. 2)...1,416,950

value, (Dist. No. 2)...851,960

1915 (Dist. No. 3)...187,280

INT. at Hanover Nat. Bank, N. Y.

GEORGETOWN.

This city is the county seat of Wilkerson County. Pop. 1910, 3,096.

Ref. sch. bonds due 1935...\$7,000

Water-Works Bonds.

5s 10 s-a \$32,000...Dec 1 1950
(Subject to call after Dec. 1 1920.)

5s 10 s-a \$3,500...1950

Light Bonds (Red. beg. in 1920).

5s 10 s-a \$13,000...Dec 1 1950

Electric light bonds...\$13,000

School house bonds...7,000

BOND. DEBT Sept 26 '16...\$65,500

Sinking fund...7,350

Assess. val. (2-3 act.) 1916...2,054,340

Tax rate (per \$1,000) 1916...\$15.10

INT. at Harris Trust & Sav. Bank, Chicago, and in New York.

GOLIAD COUNTY.

Goliad is the county seat.

Road & Bridge Warrants.

5s '16 J-J \$121,800...1917-1945

6s '16 \$15,000...Mar 3 '17-'23

TOTAL DEBT July 1915...\$200,000

Sinking fund and interest...5,343

Assessed valuation 1915...8,615,362

Real value (estimated)...25,000,000

County tax rate (per M) 1915...\$5.80

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 & 1947.)

Jail bonds...\$5,900

BOND. DEBT Nov 1916...150,000

Floating debt...89,500

Sinking fund...8,767

Assessed County, 1916...15,311,070

val. (Dist. No. 1)...4,848,751

Co. tax rate (per \$1,000) 1916...\$5.50

Population of county 1910...28,055

INT. at Seaboard Nat. Bank, N. Y.

GRAYSON COUNTY.

Sherman is the county seat.

Road Dist. No. 1 Bonds.

4s '10 Jan \$225,000...Jan 1 '23-'3
(Subject to call after Jan. 1 1920)

Road Dist. No. 2 Bonds.

5s '12 Mar \$360,000...Mar 1 '17-'52
(Subject to call after Mar. 1 1922.)

Road Dist. No. 3 Bonds.

5s \$10,000...1950
Road (Red. beg. July 10 1920.)

5s '15 Apr \$862,000...July 10 195
TOTAL DEBT (7)
Assessed valuation 1916...\$45,726,296

Actual value (est'd) 1916...75,500,000

Co. tax rate (per \$1,000) '16...\$4.50

Population of county 1910...65,996

INT. at State Treas. office in Austin or at Seaboard Nat. Bk., N. Y.

GREENVILLE.

This city is the county seat of Hunt County. Pop'n 1910, 8,350.

School Bonds.

6s '90 J-J \$6,000...July 10 1920
(Subject to call)

5s '04 F-A \$11,000...Aug 10 1944
(\$500 payable each year)

4s '06 M-N \$14,500...May 1 1946

5s '10 F-A \$2,000...Aug 1 1950

Refunding Bonds.

5s '01 \$4,000...Sept 1 1921

4s '07 A-O 16,000...June 1 1937

4s '08 A-O 8,500...Apr 10 1936
(Subject to call \$500 yearly)

5s '15 \$4,000...Sept 1 1925

5s '01 J-J \$15,000...Jan 1 1921

5s '09 J-J 44,000...July 1 1949
(Subject to call \$1,000 and \$1,500 alternately each year beginning 1910.)

City Hall & Engine House Bds.

6s '89 M-S \$3,000...Sept 2 1919

Sewer Bonds.

4s '07 J-D \$36,000...June 1 1947
(Subject to call after 1908)

5s '11 M-N \$100,000...May 15 1936
(Subject to call begin. May 15 '22)

Fire Station Bonds.

5s '10 M-S \$18,000...Mar 1 1950

Market Square Bonds.

5s \$16,000...Jan 1 1954

Street Bonds.

5s '10 J-D \$85,000...June 1 1950
(Subject to call \$2,500 each year)

5s '13 J-J \$73,000...1953-55

5s '15 \$2,000...July 1 1925

Water-Works Bonds.

5s '03 M-S \$66,000...Sept 15 1948
(\$2,000 payable every third year)

5s '10 A-O \$19,000...Apr 1 1950

5s '10 J-D 50,000...Dec 20 1950
(Subject to call \$1,500 in odd years and \$1,000 in even years)

5s '11 F-A \$55,000...Aug 1 1951
(Subject to call beginning 1913)

GEN. BOND. DT. Sept 10 16, \$747,000

Other indebtedness...39,522

Sinking fund and interest...15,556

Cash in other funds...105,024

Assessed valuation 1916...6,471,339

(Assessment abt. 2 3/4 to 3/4 act. val.)

Total tax (per \$1,000) '16...\$18.89

There were also outstanding Sept. 10 1916 improvement district bonds amounting to \$22,116. These bonds are not a direct debt of the city.

INTEREST on bonds of 1911 payable at City Treas. office, National Park Bank, N. Y. City, or in Austin.

GRIMES COUNTY.

Anderson is the county seat.

Road and Bridge Bonds.

5s '14 A-O \$30,000...Aug 10 1944
(Subject to call beg. Aug. 10 1924)

Warrants.

6s '16 A-O \$40,000...Apr 11 '17-'39
Road Dist. No. 1 Bonds.

5s '12 Apr \$125,000...Jan 1 1952
(Subj. to call beginning Jan. 1 1922)

Road Dist. No. 2 Bonds.

5s '15 J-J \$50,000...Jan 1 1955
(Subject to call Jan. 1 1925.)

CO. BOND. DT. July 1913...\$99,000

Road Dist. No. 1 bonds...125,000

Road Dist. No. 2 bds. Nov. '15 50,000

Assessed County 1915...12,298,361

value, (Dist. No. 1) 13...3,563,197

Co. tax (per \$1,000) '15...\$5.00

Population of county in 1910...21,295

INT. at Co. Treas. office or at Hanover Nat. Bank, N. Y. City.

GUADALUPE COUNTY.

Seguin is the county seat.

Jail Bonds.

4s '03 Apr \$4,000...Apr 10 1943

Road Bonds.

4s '06 Apr \$50,000...Apr 10 1946

4s \$20,000...1950

5s '08 Apr \$50,000...Apr 10 1948

5s '15 Apr \$12,500...Aug 10 1955

Road and Bridge Bonds.

4s '09 \$30,000...1949

Road & Bridge Warrants.

6s '14 J-J \$40,000...July 1 '24-'31

5s '14 A-O \$2,000...Oct 1 '24-'32

Bridge Bonds.

4s '03 Apr \$15,000...Apr 10 1943

5s '08 Apr 2,000...Apr 10 1938

4s '05 Apr \$7,500...Apr 10 1945

TOT. DEBT June 30 '15...\$347,545

Sinking fund and interest...34,324

Total assessed val. 1915...13,888,478

Real value (estimated)...44,000,000

Population in 1910...24,913

a Redeemable aft. 5 yrs. from issue.

r Redeemable aft. 10 yrs. fr. 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)

5s '15 A-O 25,000...Apr 10 1955
(Subject to call after April 10 1925.)

Bridge Bonds.

6s '01 \$1,000...May 16 1924

6s '07 \$2,000...Apr 10 1937

5s '08 \$2,500...Apr 10 1921

5s '02 \$500...Feb 16 1922

5s '05 \$6,985...Various 1945

Court House (red. beg. Nov. '11).

4s '06 \$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 1915...\$536,955

Sinking fund and interest...56,935

Assessed valuation 1915...12,547,828

County tax (per \$1,000) 1915...\$5.50

Population in 1910 (Census)...12,947

HARRIS COUNTY.

County seat is Houston.

Road and Bridge Bonds.

3s '01 J-J \$536,000...June 1 1941

4s '07 \$72,000...Oct 1 1947

4s '09 A-O 600,000...Oct 10 1949

Court-House Bonds.

4s '08 A-O \$500,000...Apr 10 1948

Special Road Bonds.

4s '13 A-O \$1,000,000...1951
(Due serially for 40 years, optional after 30 years for \$4,000,000.)

(BOND. DEBT Nov. 7 '15...\$3,000,000)

Warrant debt...478,272

Sinking fund and interest...222,326

Assessed valuation 1916...139,451,426

Population in 1910...115,693

INT. in Austin, Chicago, Ill. and at County Treas. office. r Redeemable after 10 years from issue.

HARRIS CO. DE. DISTRICTS.

District No. 1 Bonds.

5s '09 \$60,000...Feb 1 1939

District No. 2 Bonds.

5s '09 s-a \$190,000...1949

District No. 5 Bonds.

5s '12 A-O \$30,000...1917-1938

District No. 6.

5s \$70,000...serial

District No. 7.

5s '15 F-A \$56,000...Feb 1 '17-'23

5s '15 F-A \$40,000...Feb 1 '24-'35

BOND. DEBT Sept 23 1918

District No. 1...\$60,000

District No. 2...190,000

District No. 5...130,000

District No. 6...70,000

Assessed (Dist. No. 2)...3,247,565

valuation (Dist. No. 5)...1,223,923

INT. on District No. 1 & 2 bonds payable at Hanover Nat. Bank, N. Y.

HOUSTON HEIGHTS (Continued).

Sewer Bonds. 5s '13 s-a \$19,000. (Due \$3,000 yearly, 5 to 9 years incl., \$4,000 yearly 10 to 15 years incl., \$5,000 yearly 16 to 24 years incl., \$6,000 yearly 25 to 35 years incl., and \$10,000 yearly 36 to 40 years incl.)

Fire-Station Bonds. 5s '13 s-a \$20,000. BOND, DEBT Mar 29 '16. \$525,000. Sinking fund, & int. Feb 29 '16. 55,568. Assessed valuation 1915. 5,642,265. Tax rate (per \$1,000) 1915. \$19.00. Pop'n 1910, 6,984; 1916, 12,000. INT. at Houston Nat. Exch. Bk.

JACKSON COUNTY.

Edna is the county seat. Court-House and Jail Bonds. 5s '00 s-a \$11,000. Feb 10 2008. 4s '02 s-a 8,000. May 4 1942. 4s '05 s-a 15,000. Apr 10 1945. Road District No. 1 Bonds. \$62,000. Drainage District No. 8 Bonds. 5s '15 A-O \$71,000. Oct 1 1940. BOND, DEBT July 1 1915. \$189,922. Sinking fund and interest. 28,953. Assessed valuation 1915. 9,683,810. County tax (per \$1,000) 1915. \$6.00. Population in 1910. 6,471.

JEFFERSON COUNTY.

County seat is Beaumont. Jail. 5s '15 A-O 1,900c. 1953 (Redeemable beginning in 1935). 5s '15 s-a \$25,000. 1955 (Redeemable beginning 1925). Road (Red. aft. 20 yrs. from issue). 5s '04 A-Os \$125,000. Aug 10 1944. 6s '07 A-O 100,000c. Oct 10 1943. 6s '07 A-O 252,000c. Oct 10 1947. 5s '11 A-O 75,000c. Apr 10 1951. 5s '15 A-O 190,000. Apr 10 1955 (Subject to call after April 10 1935.). Refunding Bonds. 4s '03 A-O \$28,000c. Feb 10 1943 (Subj. to call any int. period aft. '13). 4 1/2s '09 A-O 146,000c. May 10 1949 (Subject to call after 1919).

Court-House Bonds. 4 1/2s '09 A-O \$43,000c. Apr 10 1938 (Subj. to call any int. period aft. '19). 5s '02 A-O 6,400c. 1942 (Subj. to call any int. period aft. '13). 4s '05 A-O 1,900c. Feb 10 1943 (Subj. to call any int. period aft. '13). Bridge (Red. aft. 10 yrs. from issue). 4s '06 A-O \$5,000c. Apr 10 1936. 4s '04 A-O 12,000c. Apr 10 1944. BOND, DEBT Sept 23 '16. \$1,041,000. Sinking funds. 205,125. Assess. val. '16 (abt. act.) 59,990,170. County tax (per \$1,000) 1916. \$4.00. Population in 1910. 13,182. a INT. 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 s-a \$70,000. Feb 10 1953. Road and Bridge Bonds. 5 1/2s '13 A-Os \$125,000. Nov 17 1953 (Subject to call after Nov. 17 1923). TOT. B.D. DT. Apr 6 1916. \$195,000. Warrant debt. 20,500. Sinking fund. 17,745. Assessed valuation 1915. 7,437,350. County tax (per \$1,000) 1915. \$6.50.

JOHNSON COUNTY.

Cleburne is the county seat. Bridge Bonds. 3s & 4s s-a \$57,200. 1922. '25. '52. Court-House Bonds. 5s s-a \$2,000. 1939. 5s '12 s-a 175,000. 1952 (Redeemable beginning in 1922). Jail Bonds. 5s s-a \$3,000. 1930. BOND, DEBT Sept 1916. \$237,200. Sinking fund. 23,121. Assess. val. '16 (1/2 act.). 21,692,647. Co. tax rate (per \$1,000) 1916. \$5.50. Population in 1910. 34,460.

KAUFMAN COUNTY.

Kaufman is the county seat. County Fund Warrants. 6s s-a \$22,000. 1917-1920. Precinct No. 2 Road Bonds. 5s '15 s-a \$225,000. 1955 (Redeemable beginning 1925.). Precinct No. 3 Road Bonds. 5s '15 s-a \$360,000. 1955 (Redeemable beginning in 1925.). Precinct No. 8 Road Bonds. 5s '15 A-O \$150,000. Apr 15 1955 (Subject to call after April 15 1925.). County has no bond. Debt Sept 23 '16. Assessed valuation 1915. \$19,891,060. Co. tax rate (per \$1,000) 1916. \$3.70. Population of county 1910. 45,323.

KINGSVILLE.

This city is in Kleburg County. Sewer Bonds. 6s s-a \$52,000. Nov 1 1953. Street Bonds. 6s s-a \$22,000. Nov 1 1953. Water Works Bonds. 5s '16 July \$100,000. July 1 '17-56. BOND, DEBT Oct 1 1916. \$184,000. Floating debt. 14,843. Sinking fund & interest. 10,698. Assessed value 1916. 2,292,807. Tax rate (per \$1,000) 1916. \$11.90.

KINNEY COUNTY.

Brackettville is the county seat. Road-Improvement Bonds. 5s '14 A-O \$80,000. Jan 1 1954 (Subject to call after Jan. 1 1934.). BOND, DEBT June 30 '15 \$110,000. Sinking fund and interest. 12,899. Assessed valuation 1915. 5,055,534. Co. tax rate (per \$1,000) 1915. \$8.00. Population in 1910. 3,401.

KLBERG COUNTY.

Kingsville is the county seat. Court-House & Jail Bonds. 5s '13 s-a \$125,000. 1953 (Subject to call beginning in 1923). s '14 s-a \$300,000. 1953. Hospital Bonds. 5s '13 s-a \$35,000. 1953 (Subject to call beginning in 1923). BOND, DEBT Mar 28 '16. \$169,000. Sinking funds. 16,427. Assess. val. '15 (1/2 act.). 6,829,600. County tax (per \$1,000) '15. \$7.35.

LAMAR COUNTY.

Paris is the county seat. Court-House (red. beg. in Aug. '07). 5s '97 A-O \$49,000c. Aug '97. Road District No. 1 Bonds. 5s g '14 J-D \$200,000c. 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. May 1916. \$44,000. Road bond debt (add'l). 250,000. Sinking fund. 32,323. Assessed val. 1915. 28,673,544. State & Co. tax (per \$1,000) '15. \$9.75. Population in 1910. 46,544. a INT. payable in N. Y. City.

LIBERTY COUNTY ROAD DISTRICTS.

a Road Dist. No. 1 Bonds. 5s '12 s-a \$125,000. 1952 (Subject to call beginning 1922). 5s '13 A-Os \$100,000. Oct 10 1953 (Subject to call \$12,000 every 5 yrs.). 5s '15 J-J 25,000. July 1 1955 (Subject to call beginning 1925.). Road Dist. No. 4 Bonds. 5s '13 A-Os \$100,000c. Oct 10 1953 (Subject to call \$12,000 every 5 yrs.). B.D. DT. Dist. No. 1, Jan. '16. \$250,000. Assess. Dist. No. 1. 2,056,685. val. Dist. No. 4. 1,857,497. a INT. at Seaboard Nat. Bk., N. Y.

LIMESTONE CO. ROAD D. NO. 4.

5s '12 A-Os \$150,000. Aug 1 1952 (Subject to call 1922). TOTAL DEBT Sept 23 '16. \$150,000. Sinking funds. 16,405. Assessed valuation 1916. 2,987,064. Tax rate (per \$1,000) 1916. \$3.50. INT. payable in New York.

LUBBOCK COUNTY.

Lubbock is the county seat. Court-House Building Bonds. 5s '15 A-Os \$100,000. Dec 10 1955 (Subject to call after Dec 10 1925.). BOND, DEBT April 1916. \$130,000. Assessed valuation 1915. 6,755,135. Co. tax rate (per \$1,000) 1915. \$3.50. Population 1910. 3,624.

Mc. KINNEY.

This city is in Collin County. School Bonds (Red. aft. 20 yrs.). 5s '14 F-A \$100,000. Feb 1 1954. 5s '16 J-J 22,000. July 1 1936 (Red. beg. July 1 1926.). Street Bonds (Red. aft. 20 yrs.). 5s '14 F-A \$83,500. Feb 1 1954. Water Bonds. \$44,500. Electric-light bonds. 5,000. City-hall bonds. 8,500. School bonds Series "C". 22,000. BOND, DEBT Sept 23 '16. \$272,000. Sinking fund. 44,692. Assessed valuation 1916. 3,350,000. Tax rate (per \$1,000) 1916. \$14.50. Pop'n 1910, 4,714; 1916 (est.), 10,000.

McLENNAN COUNTY.

County seat is Waco. Bridge Bonds (Red. aft. in 1905.). 3s g '00 Oct \$31,000c & Oct 10 1940. Court-House and Jail. 3s '00 A-O \$173,000c. June 10 1940 (\$50,000 subject to call after 1905 and \$100,000 subject to call after 1910.). Road Bonds (Red. aft. in 1921.). 5s '11 A-O \$885,000. 1951. Road District No. 2 Bonds. 5s '14 s-a \$1,075,000. 1954. BOND, DEBT Mar 27 '16. \$1,364,000. Sinking fund and interest. 122,000. Assessed valuation 1915. 56,129,000. State & Co. tax (per \$1,000) '15. \$8.83. Population in 1910 (est.). 73,250. INT. at State Treasurer's office.

MAGNOLIA PARK.

This city is in Harris County. Water Works Bonds (Red. beg. Feb. 1 1925.). 5s '15 Feb \$94,000. Feb 1 1955. Street Bonds (Red. beg. Feb. 1 '25). 5s '15 Feb \$40,000. Feb 1 1955. BOND, DEBT Apr 14 1916. \$134,000. Sinking funds. 3,252. Assessed valuation 1915. 3,190,551. Tax rate (per \$1,000) 1915. \$6.50. INT. payable in N. Y. City.

MARION COUNTY.

Jefferson is the county seat. Refunding & Adjustment Bds. 4s '00 s-a \$179,500. Jan 1 1920. 4s '04 s-a 26,000. 1944. 4s '10 s-a 28,000. 1949 (Subject to call after 1920.). BOND, DEBT Sept 1916. \$233,500. Sinking fund and interest. 2,487. Assessed valuation 1916. 3,695,371. County tax (per \$1,000) 1916. \$11.50. Population in 1910. 10,472.

MARLIN.

This city is the county seat of Falls County. Refunding (Red. after Nov. 1 '11). 5s '01 s-a \$6,000. Nov 1 1931.

Street Impmt. Bonds.

5s '11 s-a \$10,000. Sept 1 1951 (Subject to call after Sept. 1 1921). Public-School Building Bonds. 5s '01 s-a \$10,000. Nov 1 1941 (Subject to call after Nov. 1 1916). 5s '10 s-a \$15,000. May 1 1950 (Subject to call after May 1 1920). 4 1/2s '16 A-O \$80,000. Apr 10 1956 (Subject to call after April 10 1926.). Sewers (Red. after Apr. 10 1926). 4 1/2s '16 A-O \$45,000. Apr 10 1956. Water-Works Bonds. 5s '01 s-a \$9,000. Nov 1 1941 (Subject to call after Nov. 1 1906). 4s '07 s-a \$12,000. Feb 1 1947 (Subject to call after Feb 1 1912). 5s '13 s-a \$25,000. Jan 1 1953 (Subject to call after Jan 1 1923). 4 1/2s '16 A-O \$15,000. Apr 10 1956 (Subject to call after April 10 1926.). W. B. D. DT. July '16. \$203,590. Water works (included). 49,000. Sinking funds. 8,000. Assessed valuation 1915. 3,371,359. Actual value (estimated). 6,000,000. Pop'n 1910, 3,878; 1916 (est.), 5,100. a INT. payable at Mechanics & Metals Nat. Bank, N. Y.; on others in Marlin.

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 16,000c. Nov 1 1942. 5s '05 J-J 30,000c. Apr 1 1945 (Subject to call after Apr 1 1915.). 5s J-J \$35,000. July 1 1949 (Subject to call after July 1 1919.). Sidewalk Bonds. 5s '07 J-J \$70,000. Apr 1 1917. Sewer Bonds. 5s '04 J-J \$39,000c. May 1 1944 (Subject to call after May 1 1914.). 5s '04 J-J \$35,000c. 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 J-J \$4,000. Jan 1 1947. Viaduct Bonds. 5s '16 J-J \$50,000. Jan 1 1956 (Subject to call after Jan 1 1926.). School Bonds. 4s '03 J-J \$21,000c. July 1 1943 (Subject to call after July 1 1908.). 5s '10 J-J \$45,000c. Jan 1 1950 (Subject to call after Jan. 1 1920.). 5s '16 A-O 60,000. Apr 1 1956 (Subject to call after April 1 1926.). 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 \$33,000. July 1 1947. 5s '12 J-J 28,000. July 1 1952. Park Bonds. 5s '14 J-J \$7,000. Jan 1954. GEN. DEBT Sept 25 '16. \$575,000. Floating debt. 16,500. Sinking fund and interest. 70,679. Assess. val. '16 (1/2 act.). 5,477,604. Tax rate (per \$1,000) 1916. \$18.80. INT. on school bonds of 1917 payable at City Secretary's office or at Hanover Nat. Bank, New York.

MATAGORDA COUNTY.

Bay City is the county seat. 4s '01 s-a \$28,995. Mar 12 1921. 4s '02 s-a 1,100. Sept 10 1922. 4s '02 s-a 23,000. Apr 10 1942. 4s '02 s-a 1,995. Dec 10 1922. 4s '03 s-a 52,000. Oct 10 1943. 4s '05 Apr 1, 1995. Oct 1 1923 (Subject to call after Oct. 1 1915.). 4s s-a 46,000. Subject to call. Road bonds 1913. \$100,000. Road District No. 2 Bonds. 5 1/2s '14 A-Os \$100,000. 1956. 5s '16 s-a 100,000. 1956. BOND, DEBT July 1 '15. \$191,494. Sinking fund and interest. 52,268. Assess. val. '15 (abt. act.). 15,211,770. County tax (per \$1,000) '15. \$5.50. Population in 1910. 13,594.

MATAGORDA CO. DR. DIST.

P. O. Bay City. Drainage District No. 1 Bonds. 5s '08 s-a \$16,000. 1940. 5s '09 A-O 114,000. 1950. Drainage District No. 2 Bonds. 5s '12 s-a \$234,999. 1950. Drainage District No. 3 Bonds. 5s '12 s-a \$27,950. 1950. Drainage District No. 4 Bonds. 5s '12 s-a \$103,669.43. 1950. TOT. BOND, DT. Oct 1913: District No. 1. \$130,000. District No. 2. 234,999. District No. 3. 27,950. District No. 4. 103,669. Assessed valuation 1912: District No. 1. 3,558,600. District No. 2. 1,431,980. District No. 3. 328,303. 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 Treasurer's 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 s-a \$67,872c. Jail Bonds (Subject to call). 5s '95 A-O \$8,000c. May 15 1935. s-a 45,000. Road Dist. No. 2 Bonds. 5s '13 ann \$150,000. July 1 1953 (Subject to call after July 1 1933). Road District No. 6 Bonds. 5 1/2s '14 s-a \$100,000. C. O. B. D. DT. Nov 1916. \$140,824. Warrant debt (additional). 35,000. Sinking fund and interest. 42,437. Rd. Dist. No. 2 bds. 150,000. Assessed val. of county 1916 (3/4 act.). 18,845,638. Assess. val. '13 (Dis. No. 2) 3,000,000.

County tax rate (per \$1,000) '16 \$5.50

Population of county 1910. 36,780

MINERAL WELLS.

This city is in Palo Pinto County. Incorporated June 13 1891. Funding Water-Works Bonds. 4s '00 s-a \$9,500. July 1 1940 (Subject to call after July 1 1915.). Water Bonds. 4s '02 s-a \$9,000. May 1 1942 (Subject to call after May 1 1912). 5s '05 s-a \$1,996. Apr 10 1945 (Subject to call after Apr 10 1935). 5s '05 s-a \$10,000. Sept 20 1946 (Subject to call after Sept 20 1916). 5s '07 s-a \$10,000. Oct 1 1947 (Subject to call after Oct 1 1917). School Bonds. 4s '00 s-a \$9,000. Aug 1 1940 (Subject to call after Aug 1 1915). 5s '06 s-a \$10,000. Sept 20 1946 (Subject to call after Sept 20 1916). 5s '14 s-a \$1,000. Jan 1 1954 (Subject to call after Jan 1 1934). 5s '15 A-O \$3,000. Mar 1 1955 (Subject to call after Mar 1 1935). Fire-Hall Bonds. 4s '02 s-a \$3,000. May 1 1942 (Subject to call after May 1 1912). Bridge Bonds. 5s '05 s-a \$1,996. Apr 10 1945 (Subject to call after Apr 10 1925). 5s '07 s-a \$1,996. Oct 1 1947 (Subject to call after Oct 1 1917). Sewer Bonds. 5s '05 s-a \$1,996. Apr 10 1945 (Subject to call after Apr 10 1925). 5s '06 s-a \$8,000. Sept 20 1946 (Subject to call after Sept 20 1916). 5s '06 s-a \$1,996. Dec 1 1946 (Subject to call after Dec 1 1916). 5s '07 s-a \$15,000. Oct 1 1947 (Subject to call after Oct 1 1917). 5s '08 s-a \$1,996. Apr 10 1948 (Subject to call after April 10 1918). 5s '08 s-a \$15,000. Apr 15 1948 (Subject to call after April 15 1928). 5s '10 s-a \$3,000. Oct 1 1950 (Subject to call after Oct 1 1930). City-Hall Bonds. 5s '06 s-a \$1,996. Dec 1 1946 (Subject to call after Dec 1 1916). Street Bonds. 5s '06 s-a \$6,000. Sept 20 1946 (Subject to call after Sept 20 1916). 5s '08 s-a \$3,000. Apr 15 1948 (Subject to call after April 15 1928). 5s '14 s-a \$69,000. Jan 1 1954 (Subject to call after Jan 1 1934). 5s '15 A-O \$5,000. Mar 1 1955 (Subject to call after Mar 1 1935). BOND, DEBT Mar 28 '16. \$247,472. Sinking funds. 24,507. Assessed valuation 1915. 3,493,950. Total tax rate (per \$1,000) '15. \$14.00. Population in 1910. 3,950. INT. at "Bank of Mineral Wells."

MONTGOMERY COUNTY.

Conroe is the county seat. Road District No. 3 Bonds. 5 1/2s '15 s-a \$75,000. Aug 20 1945 (Subject to call after Aug. 20 1925 and 1930 and 1935.). Road District No. 2 Road Bds. 5 1/2s '16 Feb \$100,000. Feb 14 1946 (Redeemable beginning Feb 14 1936.). Road Dist. No. 1 Road Bonds. 5s '16 s-a \$50,000. 1956 (Redeemable beginning 1936). TOTAL DEBT. (7) Assess. val. (county) 1915 10,948,460. Co. tax rate (per \$1,000) 1915. \$5.50.

NAVAREO COUNTY.

County seat is Corsicana. Court House (Red. beg. in 1910). 4s '05 A-O \$105,000c. Jan 2 1945. Road Dist. No. 1 (Serial). 5s '13 J-D \$380,000. June 1 1953. Road District No. 3 Bonds. 5s '13 A-O \$71,000. Sept 1 1953 (Subj. to call \$20,000 yearly after 1 yr.). Road District No. 4 Bonds. 5s '16 Apr \$180,000. July 10 1956 (Subject to call serially.). Road District No. 5 Bonds. 5s '16 Apr \$100,000. July 10 1956 (Subject to call serially.). TOT. B.D. DT. Oct 7 1915. \$624,000. Common Sch. Dist. debt (incl. 168,000. Sinking fund & int. July 1 '15. 24,139. Ass'd val. of Co. (1/2-act) 26,603,154. County tax rate (per \$1,000) '15. \$4.90. Population in 1910. 47,070. INT. on court-house bonds at Corsicana Nat. Bank, Corsicana; on other bonds at County Treas. office.

NOLAN COUNTY.

Sweetwater is the county seat. Road District No. 1 Bonds. 5s '11 A-Os \$100,000c. Feb 13 1951. BOND, DEBT 1910. \$115,100,000. Sinking fund and interest. 11,569. Assess. val. '15 (2-3 actual) 8,396,681. Co. tax rate (per \$1,000) '15. \$4.20. 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 \$6,000. July 14 1953 (Subject to call begin. July 14 1923.). Causeway Bonds. 5s '14 Apr \$155,000. Apr 10 1954 (Subject to call after April 10 1924.). TOT. B.D. DT. Jan 1915. \$438,530. Assessed valuation 1915. 18,795,810. Population in 1910. 21,955.

ORANGE.

This city is the county seat of Orange County, incorporated 1894. School Bonds. 5s '95 A-O \$11,000c. Dec 28 1939. 4s '03 Feb 21,000c. Feb 1 1943. s-a 150,000. Dock 5s s-a \$150,000. Water Bonds. 6s '07 A-O \$11,000c. May 11 1937. * Issued prior to the law of 1893 which requires approval and registration by state officials.

ORANGE (Concluded).

Street and Bridge Bonds.
4s '02 Feb \$15,000... June 1 1942
Street Bond (Red. Apr. 1 1933.)
5s '13 Apr \$20,000... Apr 1 1953
City-Hall Bonds.
5s '04 Nov \$5,000... Nov 1 1944
Street and Drainage Bonds.
4s '08 \$15,000... Apr 1 1948
BOND. DEBT July 1 1914 \$13,000
Sinking fund and interest... 32,826
Total assessed val. 1912... 3,272,571
Population in 1910... 7,527
INT. at City Treasurer's 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 \$3,975... J-J 10 1943
4s \$1,850... Aug 10 1943
Court-House Bonds.
3 1/2s \$33,500... Apr 10 1943
Court-House and Jail-Repair.
5s \$1,980... Aug 10 1948
Road District No. 2 Bonds.
5s '16 Feb \$40,000... Feb 15 1956
(Subject to call beg. Feb. 15 1936.)
Road Bonds.
4s \$15,000... Jan 10 1945
Special Road Bonds.
5s \$200,000... Jan 1 1953
Drainage District No. 1 Bonds.
5s \$23,400... Mar 1 1953
T.O.T. B.D. DT. Mar 27 '16. \$331,800
Road dist. bonds (incl.)... 215,000
Drainage bonds (incl.)... 23,400
Sinking fund... 73,000
Assessed valuation 1915... 8,800,937
County tax rate (per \$1,000) 15 \$10.80
Population in 1910... 9,628

ORANGE CO. NAVIG. DIST.

Water Bonds (Red. beg. in 1921.)
5s '11 \$141,000... May 1 1951
BOND. DEBT Mar 27 '16. \$141,000
Sinking funds... 20,165
Assessed valuation... 8,800,937
Tax rate (per \$1,000) 1916... \$2.20

PALESTINE.

Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May \$6,500... May 1 1938
(Subject to call after 1903.)
5s '98 May \$7,600... May 1 1936
(Subject to call after 1901.)
4 1/2s '06 Mar \$20,000... Mar 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D \$20,000... June 1 1951
(Subject to call after June 1 1921.)
5s '15 J-J \$100,000... July 14 1955
(Subject to call after July 14 1925.)
Fire-Station (Red. beg. in 1920.)
4 1/2s '10 Jan \$18,000... Jan 1 1950
Fire-Equipment (Red. beg. in 1920.)
5s '10 A-O \$3,000... Oct 1 1950
Paving Bonds.
Street-paving bonds... \$69,600
Park Bonds (Red. beg. in 1920.)
5s '10 A-O \$17,000... Oct 1 1950
City-Hall and Prison Bonds.
5s '98 Nov \$14,000... Nov 1 1938
(Subject to call after 1903.)
BOND. DEBT Sept 1916... \$281,500
Sinking fund & investm'ts... 32,496
Assess. val. '16 (3-5 act.)... 6,510,000
Total tax (per \$1,000) 1916... \$15.00
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.

PALESTINE.

PALESTINE.
Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May \$6,500... May 1 1938
(Subject to call after 1903.)
5s '98 May \$7,600... May 1 1936
(Subject to call after 1901.)
4 1/2s '06 Mar \$20,000... Mar 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D \$20,000... June 1 1951
(Subject to call after June 1 1921.)
5s '15 J-J \$100,000... July 14 1955
(Subject to call after July 14 1925.)
Fire-Station (Red. beg. in 1920.)
4 1/2s '10 Jan \$18,000... Jan 1 1950
Fire-Equipment (Red. beg. in 1920.)
5s '10 A-O \$3,000... Oct 1 1950
Paving Bonds.
Street-paving bonds... \$69,600
Park Bonds (Red. beg. in 1920.)
5s '10 A-O \$17,000... Oct 1 1950
City-Hall and Prison Bonds.
5s '98 Nov \$14,000... Nov 1 1938
(Subject to call after 1903.)
BOND. DEBT Sept 1916... \$281,500
Sinking fund & investm'ts... 32,496
Assess. val. '16 (3-5 act.)... 6,510,000
Total tax (per \$1,000) 1916... \$15.00
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.

PALESTINE.

PALESTINE.
Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May \$6,500... May 1 1938
(Subject to call after 1903.)
5s '98 May \$7,600... May 1 1936
(Subject to call after 1901.)
4 1/2s '06 Mar \$20,000... Mar 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D \$20,000... June 1 1951
(Subject to call after June 1 1921.)
5s '15 J-J \$100,000... July 14 1955
(Subject to call after July 14 1925.)
Fire-Station (Red. beg. in 1920.)
4 1/2s '10 Jan \$18,000... Jan 1 1950
Fire-Equipment (Red. beg. in 1920.)
5s '10 A-O \$3,000... Oct 1 1950
Paving Bonds.
Street-paving bonds... \$69,600
Park Bonds (Red. beg. in 1920.)
5s '10 A-O \$17,000... Oct 1 1950
City-Hall and Prison Bonds.
5s '98 Nov \$14,000... Nov 1 1938
(Subject to call after 1903.)
BOND. DEBT Sept 1916... \$281,500
Sinking fund & investm'ts... 32,496
Assess. val. '16 (3-5 act.)... 6,510,000
Total tax (per \$1,000) 1916... \$15.00
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.

PALESTINE.

PALESTINE.
Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May \$6,500... May 1 1938
(Subject to call after 1903.)
5s '98 May \$7,600... May 1 1936
(Subject to call after 1901.)
4 1/2s '06 Mar \$20,000... Mar 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D \$20,000... June 1 1951
(Subject to call after June 1 1921.)
5s '15 J-J \$100,000... July 14 1955
(Subject to call after July 14 1925.)
Fire-Station (Red. beg. in 1920.)
4 1/2s '10 Jan \$18,000... Jan 1 1950
Fire-Equipment (Red. beg. in 1920.)
5s '10 A-O \$3,000... Oct 1 1950
Paving Bonds.
Street-paving bonds... \$69,600
Park Bonds (Red. beg. in 1920.)
5s '10 A-O \$17,000... Oct 1 1950
City-Hall and Prison Bonds.
5s '98 Nov \$14,000... Nov 1 1938
(Subject to call after 1903.)
BOND. DEBT Sept 1916... \$281,500
Sinking fund & investm'ts... 32,496
Assess. val. '16 (3-5 act.)... 6,510,000
Total tax (per \$1,000) 1916... \$15.00
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.

PALESTINE.

PALESTINE.
Palestine is the county seat of
Anderson County. Incorp. 1871.
School-House Bonds.
5s '98 May \$6,500... May 1 1938
(Subject to call after 1903.)
5s '98 May \$7,600... May 1 1936
(Subject to call after 1901.)
4 1/2s '06 Mar \$20,000... Mar 1 1946
(Subject to call after March 1 1926.)
5s '11 J-D \$20,000... June 1 1951
(Subject to call after June 1 1921.)
5s '15 J-J \$100,000... July 14 1955
(Subject to call after July 14 1925.)
Fire-Station (Red. beg. in 1920.)
4 1/2s '10 Jan \$18,000... Jan 1 1950
Fire-Equipment (Red. beg. in 1920.)
5s '10 A-O \$3,000... Oct 1 1950
Paving Bonds.
Street-paving bonds... \$69,600
Park Bonds (Red. beg. in 1920.)
5s '10 A-O \$17,000... Oct 1 1950
City-Hall and Prison Bonds.
5s '98 Nov \$14,000... Nov 1 1938
(Subject to call after 1903.)
BOND. DEBT Sept 1916... \$281,500
Sinking fund & investm'ts... 32,496
Assess. val. '16 (3-5 act.)... 6,510,000
Total tax (per \$1,000) 1916... \$15.00
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.

Funding Bonds.

6s '97 J-J \$10,000... July 10 1937
Sewer (Red. aft. 10 yrs. from issue)
4 1/2s '05 F-A \$9,000... 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)
4 1/2s '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.)
5s '16 10,000...
City-Hall (Red. beg. in 1919.)
4 1/2s '09 F-A \$10,000... May 10 1959
(Subject to call after May 10 1919)
Street Improvement.
5s '90 \$25,000... Oct 1 1929
(Subject to call after Oct. 1 1909)
4 1/2s '05 F-A \$50,000... Aug 10 1955
(Subject to call after Aug. 10 1935)
5s '15 F-A \$50,000... Mar 10 1965
(Subject to call after May 10 1915)
4 1/2s '09 \$25,000... May 10 1959
(Subject to call after May 10 1919)
4 1/2s '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
(Subj. to call begin. Aug. 10 1922)
5s '15 F-A \$50,000... Mar 10 1965
(Subject to call after Mar. 10 1925)
5s '16 F-A 50,000... Feb 10 1966
(Subject to call after Feb 10 1926)
Public Utility (Red. beg. in 1919.)
5s '09 F-A \$8,000... May 10 1959
BOND. DEBT Sept 1916 \$1,084,000
Water bonds (included)... 225,000
Int. & sinking fund, &c... 145,313
June 1 1916
Total assessed val. 1915... 11,567,655
Real value (est.)... 18,000,000
Pop'n 1910, 11,271; 1915, 14,000.
INTEREST is payable on the 3%,
4 1/2%, 5% and 6% bonds at the
Fourth Nat. Bank, New York City.

PLAINVIEW IND. SCH. DIST.

This district is in Hale County.
Building (Red. after Mar. 15 '36)
5s '16 M-S \$50,000... Mar 15 1956
T.O.T. B.D. DT. Sept 30 '16. \$100,000
Sinking fund... 7,721
Assess. val. equalized 1916 4,046,020
Tax rate (per \$1,000) 1916... \$5.00
Population 1916 (est.)... 5,500

PORT ARTHUR.

This city is in Jefferson County.
Spec. Imp. Dist. No. 1 Bonds.
6s '12 \$19,000... Apr 1 1952
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 1948
5s '16 M-N \$4,000... Sept 1 '17-'56
Channel Bonds.
6s '00 \$1,000... Sept 1 1920
City-Hall Bonds.
5s '12 J-J \$17,000... July 20 1952
Water-Works Bonds.
5s '12 J-J \$308,000... July 20 1952
Incinerator Bonds.
5s '15 \$6,000... Mar 1 1956
Drainage Bonds.
5s '16 \$180,000... Mar 1 1956
Park Bonds.
5s '16 \$25,000... Mar 1 1956
5s '16 20,000... July 1 1956
Abattoir Bonds.
5s '16 \$20,000... Mar 1 1956
Sewer Bonds.
5s '12 J-J \$138,000... July 20 1952
Fire-Department Bonds.
5s '12 J-J \$9,000... July 20 1952
(Subject to call beginning in 1932.)
5s '14 \$10,000... Sept 1 1954
5s '16 34,000... July 1 1956
GEN. B.D. DT. Sept 1916... \$956,000
Spec. Imp. Dist. bds. (add'l)... 19,000
Sinking fund... 32,473
Assess. val. '16 (3-5 act.)... 8,613,525
Pop'n 1910, 10,386; 1915, 14,536

PORT ARTHUR IND. SCH. DIST.

This district not only includes the
city of Port Arthur, but also adjacent
territory.
6s '00 \$2,500... Mar 1 1920
5s '04 57,000... Sept 1 1944
5s '11 J-J 25,000... July 1 1951
(Subject to call after July 1 1931.)
5s '15 A-O \$35,000... May 1 1952
(Subject to call beg. May 1 1932.)
5s '14 9,000... Feb 1924
5s '16 A-O 450,000... Apr 1 1956
(Subject to call beginning Apr 1 '30)
BOND. DEBT Apr 1916... \$584,500
Sinking fund... 19,789
Assessed valuation 1915... 18,615,460
Assess. val. 1916 (est.)... 16,200,000
Tax rate (per \$1,000) 1915... \$6.00

REEVES COUNTY.

Reeves is the county seat.
Road Dist. No. 1 Bonds.
5s '14 \$100,000... 1954
(Subject to call beg. in 1934)
CO. B.D. DT. July 1915... \$24,000
Road District debt... (?)
Sinking fund and interest... 8,450
Assess. val. '15 (county)... \$8,468,148
Population of county 1910... 4,392

ROBERTSON COUNTY.

Franklin is the county seat.
Road and Bridge Bonds.
2 1/2s to 5% Apr \$52,824.93...
(Subject to call after 5 yrs. from issue)
Road Dist. No. 1 Bonds.
5s '13 Apr \$150,000... 1953
(Subject to call aft. 5 yrs. from issue)
Road Dist. No. 2 (Red. aft. 5 yrs.
from issue)... 1953
Road Dist. No. 5 (Red. aft. 5 yrs.
from issue)... 1953
\$150,000... 1953
\$100,000... 1953

Road Dist. No. 8 Bonds.

5s '15 M-S \$46,000... Sept 1 1955
(Subject to call after Sept 1 1925)
CO. B.D. DT. March 1916... \$62,330
Sinking fund and interest... 40,876
Road district debt (add'l)... 400,000
Assessed val. of co. 1915... 13,611,285
County tax (per \$1,000) 1915... \$4.30
Population in 1910... 27,454

SAN ANGELO.

This city is the county seat of
Tom Green County. Inc. 1903.
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 \$15,000... May 1 1924
Funding Bonds.
4s '04 \$18,000... Mar 1 1924
Refunding Bonds.
4 1/2s '10 \$20,000... Jan 1 '24
(\$10,000 1924, \$10,000 1926)
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 \$6,000... May 1 1954
(Subject to call beg. May 1 1924)
Fire-Station Bonds.
5s '10 \$15,000... Jan 1 1950
BOND. DEBT Oct 1916... \$312,000
Sinking fund... 59,246
Assessed valuation 1916... 7,606,680
Real value 1914 (est.)... 12,000,000
Total tax (per \$1,000) '16... \$15.00
Population in 1910... 10,321

SAN ANTONIO.

County seat of Bexar Co. Incorp.
in June 1837. Commission govern-
ment approved Feb. 24 1914.
Bridge Bonds.
5s '90 M-S \$100,000*... Sept 15 1920
(Subject to call Sept. 15 1910)
5s '93 M-S 95,000...
(1-40 yearly for 40 years)
Electric Fire Alarm System.
5s '90 M-S \$12,000*... Sept 15 1920
(Subject to call Sept 15 1910)
Property Condemned, &c.
5s '90 M-S \$75,000*... Sept 15 1920
(Subject to call Sept 15 1910)
Refunding Bonds.
4 1/2s '00 M-N \$100,000... May 1 1920
4 1/2s '06 F-A 300,000... Aug 1 1946
(Subject to call after Aug 1 1926)
Sidewalk Bonds.
6s '91 M-N \$10,000*... Nov 30 1931
(Subject to call Nov 30 1921)
5s '89 J-J \$10,000*... July 1 1919
(Subject to call July 1 1909)
5s '90 M-S \$10,000*... Sept 15 1920
(Subject to call Sept 15 1910)
5s '93 M-S 24,000...
(1-40 yearly for 40 years)
Sewer Bonds.
5s '94 M-S \$450,000*... Sept 1 1934
5s '93 M-S 1,045,000...
(1-40 yearly for 40 years)
School Building (Red. beg. in '10)
5s '90 M-S \$41,000*... Sept 15 1920
Street Improvement Bonds.
6s '91 M-N \$59,000*... Nov 30 1931
(Subject to call Nov 30 1921)
5s '89 J-J \$250,000*... July 1 1919
(Subject to call July 1 1909)
5s '90 M-S \$50,000*... Sept 15 1920
(Subject to call Sept 15 1910)
4 1/2s '00 M-N \$300,000*... May 1 1920
5s '93 M-S 1,800,000...
(1-40 yearly for 40 years)
Public Improvements.
6s '90 J-J \$50,000*... July 1 1919
(Subject to call after July 1 1909)
5s '07 F-A 150,000... Aug 1 1917
(Subject to call after Aug 1 1907)
Hospital (1-40 yearly for 40 yrs.)
5s '93 M-S \$119,000...
Police & Fire Station Bonds.
5s '93 M-S \$167,000...
(1-40 yearly for 40 years)
Garbage Incinerator Bonds.
5s '93 M-S \$45,000...
(1-40 yearly for 40 years)
GEN. BONDS Jan 31 '16 \$5,378,000
Assess. debt (add'l)... 697,500
Floating debt Oct 1913... 200,000
Sinking funds and int... 988,701
Assessed valuation 1915... 107,900,081
INT. on refunding bonds of 1906
payable at City Treas. office; on
bonds of 1912 at City Treas. office
or at Chase Nat. Bank, N. Y.; all
others at Treas. office or at Importers
& 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 \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SAN ANTONIO IND. SCH. DIST.

4s '03 M-N \$19,000... Nov 1 1943
(Subject to call Nov 1 1923)
5s '07 M-N \$200,000... May 10 1947
(Subject to call May 10 1927)
5s '13 M-S \$300,000... Sept 2 1953
(Subject to call after Sept 2 1933)
5s '16 F-A \$800,000... Feb 1 1956
(Subject to call Feb 1 1936)
BOND. DEBT Sept 23 '16... \$1,319,000
Sinking fund Sept 1 '16... 135,000
Assess. val. '15 (abt. act.) 107,884,061
School tax (per \$1,000) '16... \$35.00
Population in 1915 (est.)... 125,000
INT. payable at State Bank & Tr.
Co., San Antonio, Austin, Chicago
and in N. Y. City.

SHERMAN.

Sherman is the county seat of
Grayson Co. Incorp. Dec. 7 1853.
Commission government adopted
March 6 1915; V. 100, p. 1107.

Park Bonds.

5s '14 A-O \$9,000... 1917-1954
Improvement Bonds.
6s '92 M-N \$13,000... Nov 1 1932
(Subject to call after 1912.)
6s '94 J-J \$4,000... Jan 16 1934
(Subject to call after 1914.)
6s '95 A-O \$9,500... 1917-1935
(\$500 payable yearly Oct. 1.)
5s '99 F-A \$22,050... 1917-1940
Street Improvement Bonds.
4 1/2s '08 F-A \$1

TARRANT COUNTY (Continued).

Refunding Bonds.
4s '99 Feb \$187,000... Feb 1 1919
(Subject to call after Feb 1 1919)

BOND, DEBT Nov 5 '15... \$1,792,000
Sinking fund and interest... 131,195
Assessed valuation 1915... \$1,002,257.445

TARRANT CO. IMPT. DIS. NO. 1.

Levee & Dike (Red. beg. in 1930).
5s '16 \$227,000... 1950
5s '16 \$5,000...

TAYLOR.

This city is in Williamson County.
Commission government approved
Jan. 14 1913. Pop'n 1910, 5,314.

School Bonds.

5s '90 \$85,000... 1940
(Subject to call any time)
5s '11 \$13,000... \$500 yearly

Street Bonds.

5s '08 \$25,000... 1948
(Subject to call after 1933)
5s '12 \$25,000... 1952
(Subject to call after 1922)

TAYLOR COUNTY.

Ablene is the county seat.
Precinct No. 1 Road Bonds.
5s '10 \$14,000... 1950
(Subject to call beginning 1930)

Court-House Bonds.

5s '13 A-O \$150,000... Apr 3 1951
(Subject to call beginning Apr 3 '18)
CO. BD. DT. Sept 1916... \$150,000

TEMPLE.

This city is in Bell County. Population
1910, 10,993.

Building Bonds.

5s '87 \$1,000... Mar 1 1927
Water (Red. aft. 20 yrs. from issue).
5s '07 J-D \$150,000... Dec 1 1947

Street Bonds (Red. beg. in 1929).

5s '09 A-O \$50,000... Apr 1 1949
Sewer Bonds (Red. beg. May 15 1933).
5s '08 M-S \$75,000... May 15 1953

School Bonds.

5s '94 J-J \$21,000... July 2 1934
5s '06 J-J 25,000... July 2 1946
5s '10 A-O 100,000... Apr 1 1950
(Subject to call after April 1 1930)

TERRELL.

This city is in Kaufman County.
Water-Works Bonds.
7s '84 \$2,637... May 1 1934
(Subject to call after May 1 1914)

TRINITY COUNTY.

Groveton is the county seat.
Court-House (Red. beg. in 1923).
5s '13 \$50,000... 1953

TRINITY RIVER IRRIG. DIST.

5s '13 Apr \$115,000... (Due serially from '20 to '30 years
from date of issue).
BOND, DEBT Oct 5 1916... \$115,000

TYLER.

County seat of Smith Co. The
validity of all bonded debt of city
ever questioned has been finally
sustained by State Supreme Court, See
"State & City Sec." for May 27 1905.

WARD CO. IRR. DIST. No. 1.

6s \$350,000... (Due beg. May 8 1916 and each 2 yrs.
thereafter)
BOND, DEBT Oct 1915... \$475,000

Building Bonds.

5s '03 M-N \$4,000... May 1 1943
(Subject to call after May 1 1913).
5s '04 M-S \$2,500... Mar 1 1949
(Subject to call after Mar 1 1914).

Water Bonds.

6s '86 Jan \$1,000... Jan 1 1936
Bridge Bonds (Red. beg. in 1912.).
5s '07 J-D \$10,000... Dec 1 1947

School-Building.

5s '09 M-S \$125,000... Mar 1 1949
5s '13 J-J 60,000... Jan 1 1953
(Subject to call beg. Jan. 1 1928.)

TITUS COUNTY.

Mc. Pleasant is the county seat.
Precinct No. 1 Road Bonds.
5s '16 A-O \$20,000... 1950

TOM GREEN COUNTY.

San Angelo is the county seat.
Bridge Bonds.
5s '98 A-O \$12,000... Oct 10 1928

TRAVIS COUNTY.

County seat is Austin. Population
1910, 55,020.

TRINITY COUNTY.

Groveton is the county seat.
Court-House (Red. beg. in 1923).
5s '13 \$50,000... 1953

TRINITY RIVER IRRIG. DIST.

5s '13 Apr \$115,000... (Due serially from '20 to '30 years
from date of issue).
BOND, DEBT Oct 5 1916... \$115,000

TYLER.

County seat of Smith Co. The
validity of all bonded debt of city
ever questioned has been finally
sustained by State Supreme Court, See
"State & City Sec." for May 27 1905.

office, City Treas. office or at Metro-
politan Trust Co., N. Y.; others in
Tyler.

UPSHUR CO. ROAD DIST. NO. 1.

5s '16 J-J \$100,000... July 1 1956
(Subject to call \$2,500 yearly)
BOND, DEBT Sept 1916... \$100,000

VERNON.

This city is in Willbarger County.
School Bonds.
5s '16 F-A \$25,000... Aug 1 1956
(Subject to call Aug 1 1926.)

Water-Works Bonds.

5s '16 F-A \$12,000... Aug 1 1956
(Subject to call Aug 1 1926.)
Sewer Bonds.
5s '16 F-A \$3,000... Aug 1 1956
(Subject to call Aug 1 1926.)

Street Bonds.

5s '16 F-A \$14,000... Aug 1 1956
(Subject to call Aug 1 1926.)
BOND, DEBT Nov 4 '16... \$145,000

VICTORIA COUNTY.

Victoria is the county seat.
5s '00 Apr \$1,900... Nov 15 1949
(Subject to call after 1905).

Refunding (red. beg. in 1911).

4s '02 Apr \$3,800... Apr 10 1942
(Subject to call after 1907.)
4s '05 \$1,000... Feb 13 1945
Refunding (red. beg. in 1911).

ROAD DIST. NO. 1 BONDS.

5s '00 Apr \$31,000... Apr 10 1940
(Subject to call after 1905.)
Road Dist. No. 1 Bonds.
5s '12 \$200,000... 1949
Road Dist. No. 5 Bonds.
5s J-J \$21,000... 1949

VICTORIA COUNTY DRAINAGE DISTRICT NO. 3.

Drainage Bonds.
5s '16 \$146,000... Jan 1 '17-'53
BOND, DEBT Jan 1 1916... \$146,000

WACO.

This city is in McLennan County.
Present charter adopted in 1913.

Bridge Bonds.

5s '18 \$50,000... 1943
5s '01 J-J \$32,000... July 1 1921
5s '03 A-O 14,000... Oct 1 1923

Public-Works Bonds.

5s '94 M-S \$20,000... Sept 1 1924
5s '89 A-O 104,000... Oct 1 1919
5s '90 M-S 87,000... Sept 1 1920

Water Works.

5s '04 M-N \$305,000... Nov 1 1934
4s '03 A-O 117,000... Oct 1 1933
5s '12 J-J 400,000... July 1 1942

Street Bonds.

5s '09 J-J \$20,000... Sept 1 1924
5s '09 J-J 75,000... July 1 1936
5s '11 J-J 50,000... July 1 1941

Sewer Bonds.

5s '01 J-J \$32,000... July 1 1921
5s '03 J-J 24,000... July 1 1923
5s '07 J-J 60,000... Jan 1 1937

Fire-Station & Equip. Bonds.

5s '09 J-J \$25,000... July 1 1939
Fire-Department Bonds.
5s '12 J-J \$20,000... July 1 1942

Park Bonds.

5s '10 J-J \$35,000... Jan 1 1940
5s '13 Apr 80,000... 1943
TOTAL DEBT Oct 1916... \$2,750,500

WARD CO. IRR. DIST. No. 1.

6s \$350,000... (Due beg. May 8 1916 and each 2 yrs.
thereafter)
BOND, DEBT Oct 1915... \$475,000

WAXAHACHIE.

County seat of Ellis Co., Inc. 1871.
Street Bonds.
5s '12 \$25,000... 1953

School Bonds.

4s '00 \$7,000... 1950
4s '02 \$12,000... 1950
4s '03 \$15,000... 1950

Water Bonds.

5s '04 \$30,000... Red. beg. '14
5s '06 \$8,000... \$250 yearly
5s '07 \$2,000... \$200 yearly

WICHITA COUNTY.

Wichita Falls is the county seat.
Court-House-Erection Bonds.
5s '16 A-O \$225,000... Feb 10 1956

WICHITA FALLS.

This city is in Wichita County.
Street Bds. (Red. after Mar. 1 25).
5s '15 M-S \$45,000... Mar 15 1956

WICHITA FALLS IND. SCH. D.

5 Building and Equip. Bonds.
5s '16 Apr \$1,000... June 1 1956
(Subject to call beg. June 1 1926.)

WILLIAMSON COUNTY.

Georgetown is the county seat.
Court House (red. beg. in 1920).
4s '10 A-O \$100,000... Apr 10 1950

WOOD COUNTY.

Quitman is the county seat.
Road & Bridge (Red. beg. in 1922).
5s '12 \$120,000... 1952

YOAKUM.

This city is in De Witt Co., Inc.
Mar. 13 1889. Commission government
adopted April 1 1915. V. 100,
p. 1373. Pop'n 1916 (est.), 7,500.

ADDITIONAL STATISTICS.

In the table below we give statistics regarding several civil divisions in
Texas not included in the foregoing:

Table with columns: Bonded Debt, Sinking Fund, Assessed Valuation, Tax per Pop'n, 1910, 1916.

	Bonded Debt.	Sink.Fd. & Int.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.		Bonded Debt.	Sink.Fd. & Int.	Assessed Valuation.	Tax per \$1,000.	Pop'n. 1910.
Arlington (T), Tarrant County	25,000	---	\$1,080,000	6.00	1,794	Lampasas (C), Lampasas Co.	40,000	---	\$1,627,170	\$11.50	2,119
Arlington Indep. Sch. Dist.	29,000	---	1,782,000	5.00	---	La Porte Ind. Sch. Dist.	40,000	---	4,435,000	45.00	---
Armstrong County	60,000	4,400	4,556,758	49.70	2,882	Laredo (C), Webb County	211,000	None	4,696,840	17.00	14,855
Atascosa County	129,500	20,580	10,748,695	16.00	10,004	La Salle County	86,000	22,000	45,000,000	---	4,747
Athens (C), Henderson Co.	30,000	11,000	4,911,075	16.50	2,261	Lavaca County	128,500	3,256	17,990,579	43.00	26,418
Athens Indep. School District	40,000	---	---	5.00	---	Lavaca Co. Rd. Dist. No. 1	50,000	---	11,379,061	---	---
Ballinger (C), Runnels County	60,000	7,888	11,772,460	16.50	3,536	Leon Co. Road Dist. No. 4	30,000	None	4,720,900	44.50	---
Bartlett (C), Willamson Co.	31,500	6,000	1,168,700	15.70	1,815	Liberty Co. Com. S. D. No. 12	40,000	---	4,822,000	---	---
Bay City Indep. School Dist.	43,000	---	2,200,900	10.45	---	Liberty Co. Drain. D. No. 2	70,000	None	1,615,565	---	10,686
Baylor County	121,403	15,080	16,489,476	16.66	8,411	Lipscomb County	75,000	---	---	---	---
Beville (C), Bee County	37,000	None	42,001,940	16.50	3,269	Live Oak Co. Rd. Dist. No. 4	40,000	2,444	41,250,000	44.50	---
Belton (C), Bell County	44,000	---	2,500,000	11.50	4,164	Livingston, Polk County	40,500	---	787,309	---	---
Bishop Indep. School District	75,000	None	2,355,259	5.00	---	Livingston Ind. Sch. Dist.	32,000	---	11,057,852	15.00	---
Blanco County	28,000	None	13,278,670	---	4,311	Llano County	77,500	None	6,876,478	9.10	6,520
Bonham Indep. School Dist.	125,000	---	2,962,000	15.00	---	Lockhart (C), Caldwell Co.	34,000	3,569	2,035,425	16.50	2,945
Bowie (C), Bowie County	41,500	18,259	---	---	2,874	Longview (C), Gregg County	371,342	28,561	2,021,362	---	5,155
Bowie County	333,000	50,833	11,558,531	14.70	34,827	Longview Ind. Sch. Dist.	72,500	---	12,438,777	15.00	---
Brady (C), McCulloch County	60,000	5,000	1,793,258	5.00	2,669	Lubbock (C), Lubbock Co.	80,000	---	12,540,123	16.50	1,938
Brenham (C), Washington Co.	88,250	2,386	---	---	4,718	Lubbock Ind. Sch. Dist.	35,000	---	1,980,000	---	---
Brewster County	56,000	1,125	18,777,143	14.60	5,220	Lufkin (C), Angelina County	111,800	3,873	2,219,875	---	2,749
Burnett County	59,800	4,799	18,277,929	13.00	10,755	Lufkin Indep. School District	67,500	6,750	3,000,000	5.00	---
Caldwell County	368,672	22,874	11,741,119	14.20	24,237	Lynn County	60,000	2,099	43,661,143	19.50	---
Cameron (C), Milam County	29,000	11,758	12,373,147	---	3,263	Lytle (C), Atascosa County	28,000	---	---	---	---
Camp County	28,520	1,364	13,236,940	18.00	9,551	McCulloch County	144,000	25,096	48,514,000	---	13,405
Camp Co. Road Dist. No. 1	100,000	None	2,208,000	---	---	McGregor Ind. Sch. Dist.	25,000	None	41,500,000	---	---
Canadian (C), Hemphill Co.	37,000	3,770	1,030,600	---	1,648	McMillen County	22,500	---	2,579,684	---	---
Canyon City (C), Randall Co.	25,000	4,725	11,000,000	16.50	1,400	Marion Co. Com. S. D. No. 7	28,000	---	1,223,000	1.50	---
Cass County Road D. No. 7	35,000	---	1,120,151	15.00	---	Mart (T), McLennon County	75,000	4,673	21,878,950	16.50	2,939
Castro County	28,000	---	43,232,424	17.33	1,850	Mart Independent School Dist.	50,000	---	2,225,000	---	---
Celina School District	25,000	---	11,775,000	16.50	---	Martin County	40,000	7,579	12,801,981	13.70	1,549
Childress (C), Childress Co.	54,000	10,500	4,845,908	15.00	3,818	Mason County	40,000	10,000	5,426,825	9.90	5,683
Cisco (C), Eastland County	34,000	7,888	---	---	2,410	Maverick County	64,602	---	16,508,118	14.50	5,151
Clarksville (C), Red River Co.	64,000	---	2,545,050	---	2,065	Medina County	56,500	4,335	12,079,618	12.50	13,415
Clifton Ind. Sch. District	30,000	---	11,005,550	15.00	---	Medina Co. Rd. Dist. No. 4	40,000	---	2,397,094	---	---
Coleman (C), Coleman Co.	90,500	13,056	2,249,025	---	3,046	Merkel (T), Taylor County	25,000	---	1,823,984	7.00	2,008
Coleman Indep. School Dist.	30,000	---	12,762,000	15.00	---	Mexia (T), Limestone County	62,250	---	11,262,375	---	2,394
Colorado County	58,000	26,859	13,880,252	14.70	18,897	Miami, Roberts County	25,000	---	---	---	---
Colorado Indep. School Dist.	25,000	---	11,357,000	15.00	---	Midland (C), Midland County	53,600	---	---	---	2,192
Comal County	145,000	15,587	16,991,084	14.40	8,434	Midland County	70,000	9,000	46,000,000	18.00	3,464
Comanche (C), Comanche Co.	79,500	None	42,082,759	16.50	2,756	Mills County	57,980	5,622	16,035,530	15.00	3,464
Commerce (C), Hunt County	56,500	12,302	41,986,552	11.50	2,818	Minsola (C), Wood County	45,000	1,500	41,000,000	16.50	1,706
Concho County	34,450	3,186	15,041,479	14.30	6,654	Mitchell County	86,000	---	16,112,397	16.30	8,956
Conroe Indep. School Dist.	28,000	---	---	---	---	Montgomery Co. Rd. Dis. No. 1	100,000	---	2,423,048	---	---
Cooper Indep. School District	26,600	---	1,024,040	---	---	Montgomery Co. Rd. D. No. 13	75,000	---	21,525,000	---	---
Coryell County	35,000	---	10,000,000	10.00	21,703	Motley County	50,500	---	14,577,491	16.00	2,396
Crockett (T), Houston County	42,500	None	41,621,130	11.50	3,947	Mt. Pleasant (C), Titus Co.	54,000	None	41,511,990	16.50	3,137
Crockett County	70,000	8,157	13,346,174	18.50	1,296	Mt. Pleasant Ind. Sch. Dist.	32,000	---	---	---	---
Crockett Co. Com. S. D. No. 1	75,000	---	2,500,000	---	---	Nacogdoches (C), Nac'os Co.	90,000	10,000	2,500,000	6.50	3,369
Cuero (C), De Witt County	82,900	21,085	13,140,120	16.50	3,109	Nacogdoches County	90,000	11,202	19,757,520	15.80	27,406
Cuero Indep. School District	33,000	---	13,500,000	15.00	---	Nacogdoches Ind. Sch. Dist.	58,000	---	2,500,000	5.00	---
Dalhart Indep. School Dist.	34,000	---	1,785,000	5.00	---	Navasota (C), Grimes County	66,000	6,784	42,505,139	10.50	3,284
Decatur Indep. School Dist.	26,000	---	11,100,796	15.00	---	New Braunfels (C), Comal Co.	61,000	None	1,883,200	---	3,165
Del Rio Indep. School Dist.	37,000	---	1,955,100	5.00	---	Paducah (C), Cattle County	37,000	3,833	815,000	---	1,350
Denton Co. Rd. Dist. No. 1	69,900	---	2,000,000	11.00	---	Palacios (C), Matagorda Co.	33,000	---	4,800,000	16.50	1,389
De Witt County	69,498	16,498	19,299,560	13.70	23,501	Panola County	54,400	---	14,925,390	17.25	20,424
De Witt Co. Dr. D. No. 1	30,000	---	3,226,670	---	---	Pecos (C), Reeves County	45,000	None	11,467,000	19.00	1,856
De Witt Co. Road D. No. 2	50,000	---	1,226,000	---	---	Pecos County	210,000	None	48,160,000	17.00	2,071
Dimit County	124,900	10,000	4,978,129	10.00	3,460	Pecos Co. Com. S. D. No. 1	64,000	None	15,431,182	13.39	---
Dubin (C), Erath County	53,000	6,830	11,593,252	---	2,551	Pittsburgh (C), Camp Co.	37,500	---	---	---	1,916
Dubin School District	49,000	---	41,500,000	16.50	---	Plainview (C), Hale County	80,000	4,500	42,913,280	16.00	2,829
Dublin Indep. Sch. Dist.	30,000	---	42,600,000	12.00	---	Polytechnic (C), Tarrant Co.	40,000	None	11,770,760	16.50	---
Eagle Pass Indep. Sch. Dist.	37,000	803	10,630,477	14.40	23,421	Potter County	98,000	35,000	15,000,000	8.50	12,424
Eastland County	37,000	8,474	11,327,120	---	1,707	Quitman (C), Ardeman Co.	61,500	---	---	---	---
Elgin (T), Bastrop County	31,500	---	1,123,160	14.60	---	Red River County	68,000	None	44,500,000	14.50	3,312
Elgin County Dr. Dist. No. 1	48,350	---	285,000	---	---	Red River County R. D. 1	300,000	---	4,753,555	---	---
El Paso Co. Dr. Dist. No. 1	68,000	---	---	---	---	Reeves Co. Com. S. D. No. 1	25,000	---	1,490,682	---	---
Erath County	30,000	10,322	112,330,440	14.60	32,995	Reeves Co. Com. S. D. No. 2	25,000	---	1,540,216	---	---
Falls County	99,030	20,575	18,755,020	14.80	35,649	Richmond Independent S. D.	27,500	---	---	---	---
Farmersville (C), Collin Co.	40,500	9,031	11,106,530	---	1,848	Roberts County	70,000	8,044	42,700,422	112.00	950
Fisher County	113,599	13,755	16,861,730	11.00	12,596	Rocktown Ind. Sch. Dist.	25,000	---	1,416,940	---	---
Floresville (C), Wilson County	34,000	7,775	1,402,338	---	1,398	Rockdale (C), Milan County	45,500	3,543	21,500,000	---	2,073
Frosteno County	64,000	---	18,039,155	15.75	20,557	Rockport (C), Arkansas County	30,000	---	41,181,490	18.00	1,382
Frio County	111,963	18,552	17,923,969	16.25	8,895	Rosebud Ind. Sch. Dist.	35,000	---	1,400,000	---	---
Garza County	32,000	---	13,504,308	16.25	1,995	Runnels County	47,004	---	1,055,200	10.30	20,858
Garza County (C), Coryell County	35,500	---	17,750,250	---	1,920	Sabine County	30,000	21,000	44,850,000	16.50	5,852
Georgetown (T), Upshur County	48,500	11,000	1,136,000	---	1,484	San Benito, Cameron County	48,000	3,351	11,233,150	16.50	---
Gilmer (T), Upshur County	42,000	---	11,372,880	---	---	San Marcus, Hays County	69,500	15,486	12,771,000	11.50	4,071
Gilmer School District	30,000	None	42,379,738	10.10	1,143	San Patricio County Common	---	---	---	---	---
Gonzales (C) Gonzales Co.	52,000	8,000	1,997,000	6.40	3,139	School Dist. No. 1	46,000	---	41,721,962	15.00	---
Grand Falls Drainage Dist.	31,000	---	417,385	5.50	14,140	San Saba County	76,999	---	10,284,080	15.20	11,245
Gregg County	395,000	5,138	14,805,709	11.50	7,566	San Saba Ind. Sch. Dist.	33,000	---	41,890,000	14.80	---
Hale County	82,000	14,050	17,314,670	10.00	8,279	Seary County	136,500	13,725	16,605,373	15.00	10,924
Hall County	118,500	---	15,854,285	15.50	1,548	Seguin (C), Guadalupe Co.	37,500	None	2,822,000	16.50	3,116
Hamilton (C), Hamilton Co.	38,000	---	1,291,670	---	1,978	Smith County	53,500	None	41,000,000	10.50	3,167
Hamilton (C), Jones County	45,000	6,875	11,000,000	11.50	11,213	South Park Ind. Sch. Dist.	25,000	---	---	---	---
Hardeman County	52,000	6,967	18,903,000	16.00	---	Snyder (C), Seary County	44,400	3,500	1,400,000	6.50	2,514
Harlingen (C), Cameron Co.	31,500	---	632,567	---	---	Stamford School District	65,000	---	12,922,016	15.00	---
Harlingen Ind. Sch. Dist.	40,000	7,048	1,550,023	5.00	---	Stamford (C), Jones County	58,000	15,008	12,494,659	16.00	3,902
Harris Co. Com. S. D. No. 20	65,000	---	2,972,617	---	---	Stephenville (C), Erath Co.	39,500	2,822	11,323,461	---	2,561
Harris Co. Com. S. D. No. 25	78,000	---	3,617,016	---	---	Sterling County	45,000	400	42,500,000	16.00	1,493
Haskell (C), Haskell County	35,000	2,476	1,264,419	---	2,436	Stonewall County	122,240	15,811	14,256,755	17.80	5,320
Haskell County	37,000	3,699	18,875,000	19.40	16,249	Swisher Ind. Sch. Dist.	72,000	---	3,000,000	---	---
Hearne (C), Robertson Co.	27,000	2,025	1,168,615	11.50	2,352	Tarrant Co. Com. S. D. No. 57	35,000	2,700	11,069,140	18.50	4,012
Hemphill County	92,200	14,473	13,957,687	18.40	3,170	Teague (C), Freestone County	89,000	---	1,955,000	---	3,288
Henderson Co. Road D. No. 4	60,000	---	1,620,930	---	---	Timpon (C), Shelby County	27,000	---	550,000	---	1,528
Henderson (C), Rusk County	51,000	---	11,201,911	16.50	---	Tulla (C), Swisher County	27,000	---	935,274	---	1,216
Henrietta (C), Clay County	39,400	2,902	1,159,360								

ISLAND TERRITORIES AND POSSESSIONS

HAWAII TERRITORY OF. L. E. Plinkham, Governor; C. J. McCarthy, Treas.; Henry C. Hapai, Registrar of Public Accounts.

Public Improvement Bonds. 3 1/2 '06 J-J \$750,000. Jan 2 1921

3 1/2 '07 A-O \$294,000. Oct 1 1922 (Subject to call after Oct 1 1912)

3 1/2 '09 A-O \$200,000. Oct 1 1924 (Subject to call after Oct 1 1914)

4s '11 F-A \$1,500,000. Aug 1 1941 (Subject to call after Aug 1 1931)

4s '12 M-\$81,500,000. Sept 3 1942 (Subject to call beg. Sept 3 1932)

4s '14 M-\$81,430,000. Sept 15 '44 (Subject to call beg. Sept 15 1934)

Refunding Bds. (Red. beg. in '10.) 4s '05 A-O \$450,000. Oct 4 1926

4s '16 M-N \$1,750,000. May 15 1946 (Subject to call beg. May 15 1936)

BOND. DEBT Oct 16 '16 \$7,874,000 Sinking fund. 6,386 Assess. valuation (real). 113,922,014

Assess. val. (personal). 93,048,215 Total assess. val. 1916. 206,970,229 Tax rate (per \$1,000) 1916. \$13.60

Pop'n '10, 191,909; '16 (est.) 232,856 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. & Trust 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 assessed val. of taxable prop.

PHILIPPINE ISLANDS. Francis Burton Harrison, Governor; Jaime C. de Veyra, 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.

President Wilson on Aug. 29 1916 approved the bill recently passed by the House and Senate providing for a system of self-government. V. 103, p. 863.

Land Purchase Bonds. 4s g '04 Q-F \$7,000,000. Feb 1 1934 (Subject to call after Feb 1 1914)

Railroad Purchase Bonds. 4s g '16 Q-M \$4,000,000. Dec 1 1946 (Subject to call after Dec 1 1926)

Public Improvement Bonds. 4s g '05 Q-M \$2,500,000. Mar 1 1935 (Subject to call after Mar 1 1915)

4s g '06 Q-F \$1,000,000. Feb 1 1936 (Subject to call after Feb 1 1916)

4s g '09 A-O \$1,500,000. Aug 1 1939 (Subject to call after Aug 1 1919)

BOND. DT. May 1 '16. \$12,000,000 Sinking fund Dec 31 '14. 2,783,813 Total assessed val. 1914. 300,538,783 (No assessment made of personal)

Population 1903 (Census) 7,635,426 Population July 1 1914, est. 8,650,426 U. S. Census Bureau. 8,650,426 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. Fructosno Ramos, Mayor. A city in the Philippine Islands. Bonds are tax-exempt. Inc. Jan. 31 1901. Pop'n 1914 (est.), 46,000.

Sewer, Drain, Water & School. 4s g '11 quar \$125,000. Jan 1 1941 (Subject to call after Jan 1 1921)

BOND. DEBT May 1 '16. \$125,000 Sinking fund. 4,842 Assess. val., real. 14 1/2 ac. 14,208,500 Tax rate (per \$1,000) 1913. \$8.75 INT. is payable at U. S. Treasury.

MANILA. Felix M. Roxas, President of the Municipal Board. A city in the Island of Luzon, Philippine Islands. Date of charter.

Aug. 7 1901. The form of government of this city is modeled after that of Washington, D. C., and the Philippine Government provides for 30% of the annual expenditures.

Water & Sewer (Tax-exempt). 4s g '05-Q \$1,000,000. June 1 1935 (Subject to call after June 1 1915)

4s g '07 Q-J 2,000,000. Jan 2 1937 (Subject to call after Jan 2 1917)

4s g '08 Q-J \$1,000,000. Jan 2 1938 (Subject to call after Jan 2 1918)

BOND. DEBT May 15 '16 \$4,000,000 Amt. in bond sink. fund. 836,185 Assess. val. '16 (abt. act.) 49,425,342 (No assessment made of pers'l prop.)

Population in 1903 (census). 220,000 Population in 1915 (est.) 267,000 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 all municipal corporations in the Island of Porto Rico is governed by Act. No. 4 of the laws of 1913, which took effect immediately after its approval on Feb. 19 1913, and as amended by an Act and joint resolution approved Apr. 13 1916.

The provisions of this Act will be found in V. 97, p. 541. Only \$75,500 of municipal bonds are held outside of the Insular Government, which will probably continue to absorb all such issues and issue refund. bds. to cover.

Road Bonds. 4s g '07 J-J \$550,000. Jan 1 '17-'27 4s g '10 J-J 425,000. Jan 1 1927 (Subject to call after Jan. 1 1920)

San Juan Harbor Impt. Bonds. 4s g '12 J-J \$100,000. Jan 1 1937 (Subject to call beg. Jan. 1 1922.)

4s g '14 J-J 200,000. Jan 1 1939 (Subject to call after Jan. 1 1924)

4s g '15 J-J 200,000. Jan 1 1940 (Subject to call any Int. date after Jan. 1 1925.)

Irrigation Bonds. 4s g '09 J-J \$2,550,000. Jan 1 '17-'33 4s g '13 J-J 1,000,000. Jan 1 '33-'43 4s g '14 J-J 700,000. 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

4s g '15 J-J \$300,000. July 1 '19-'35 4s g '15 J-J 400,000. Jan 1 '55-'58 4s g '18 J-J 200,000. Jan 1 '59-'60

Public Improvement Bonds. 4s '14 g J-J \$1,000,000. Jan 1 1939 (Subj. to call after Jan. 1 1925)

4s g '16 J-J (200,000. Jan 1 '27 & '28 (300,000. Jan 1 '29 & '30 BOND. DEBT Oct 1 '16 \$8,480,000 Sinking fund. 864,684 Assess. val. Aug 31 1916 (about actual). 1182,789,303

Tax rate (per \$1,000) '16. \$14.50 Population in 1899. 953,243 Population in 1910. 1,110,012 INT. on 1910, 1912, 1913, 1914, 1915 and 1916 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 Aug. 31 1916 (\$182,789,303) shows an increase of \$2,013,161 from the previous valuation of \$180,776,142.

*Of this tax of \$14.50, \$9.595 is turned over by the Government of Porto Rico to the municipalities and school boards for their support. The remainder, \$4.905, is retained by the Insular Govt. and distributed as follows: \$3.50 for general purposes, \$1 to pay the principal and interest of loans of 1907 to 1910, and \$4.05 for the supervision of sanitation throughout the island.

Prin. and int. on the irrigation loans have been provided for by assessments levied upon property benefited by irrigation projects at the rate of \$11 per acre for the year 1916-17.

SAN JUAN. This city is the capital of Porto Rico. Public Improvement Bonds. 6s g '02 J-J \$63,000. Jan 1 1922 (Subject to call at any int. date)

BOND. DEBT Jan 1 '22 \$77,000 Ass'd val. '14 (abt. act.) 31,189,334 Total tax (per \$1,000) 14 1/2 \$15.13.00 Pop'n 1900, 32,048; 1910, 48,761. INT. at Wm. A. Read & Co., N.Y.

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Beverly, N. J.	68	Boston, Mass.	194	Bucyrus, Ohio.	101
Bevier Co., Tex.	207	Boston, Mass.	194	Bucyrus, Ohio.	101
Bexley, Ohio.	85	Boston, Mass.	194	Bucyrus, Ohio.	101
Biddleford, Me.	9	Boston, Mass.	194	Bucyrus, Ohio.	101
Big Creek Dr. D., Miss.	202	Boston, Mass.	194	Bucyrus, Ohio.	101
Big Creek Dr. Dist., Mo.	130	Boston, Mass.	194	Bucyrus, Ohio.	101
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Big Lake Sp. Dr. D., Ill.	110	Boston, Mass.	194	Bucyrus, Ohio.	101
Big Rapids, Mich.	112	Boston, Mass.	194	Bucyrus, Ohio.	101
Big Springs S. D., Tex.	208	Boston, Mass.	194	Bucyrus, Ohio.	101
Big Spring Twp., Ohio.	101	Boston, Mass.	194	Bucyrus, Ohio.	101
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Binghamton, Tenn.	186	Boston, Mass.	194	Bucyrus, Ohio.	101
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Blackstone, Va.	179	Boston, Mass.	194	Bucyrus, Ohio.	101
Blackwater Cr. Dist., Mo.	130	Boston, Mass.	194	Bucyrus, Ohio.	101
Blackwell, Okla., & S. D.	158	Boston, Mass.	194	Bucyrus, Ohio.	101
Blaine Co., Ida.	147	Boston, Mass.	194	Bucyrus, Ohio.	101
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Blaine Co., Okla.	161	Boston, Mass.	194	Bucyrus, Ohio.	101
Blaine Co. S. D., Ida.	149	Boston, Mass.	194	Bucyrus, Ohio.	101
Blair, Neb.	138	Boston, Mass.	194	Bucyrus, Ohio.	101
Blair Co., Pa.	71	Boston, Mass.	194	Bucyrus, Ohio.	101
Blairsville, Pa.	80	Boston, Mass.	194	Bucyrus, Ohio.	101
Blairsville S. D., Pa.	71	Boston, Mass.	194	Bucyrus, Ohio.	101
Blakely, Ga.	193	Boston, Mass.	194	Bucyrus, Ohio.	101
Blakely, Pa.	71	Boston, Mass.	194	Bucyrus, Ohio.	101
Blackwell, Okla.	158	Boston, Mass.	194	Bucyrus, Ohio.	101
Blanchester, Ohio.	214	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolton Co., Texas.	214	Boston, Mass.	194	Bucyrus, Ohio.	101
Blandford Fire D., Mass.	28	Boston, Mass.	194	Bucyrus, Ohio.	101
Blasdel (V.), N. Y.	58	Boston, Mass.	194	Bucyrus, Ohio.	101
Bleckley Co., Ga.	194	Boston, Mass.	194	Bucyrus, Ohio.	101
Bledsoe County, Tenn.	186	Boston, Mass.	194	Bucyrus, Ohio.	101
Bliss Highway Dist., Ida.	148	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomfield, Conn.	35	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomfield, Iowa.	128	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomfield, N. J.	101	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomington, Ill., & S. D.	107	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomington, Ind.	106	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloomington S. D., Ind.	103	Boston, Mass.	194	Bucyrus, Ohio.	101
Bloom Township, Ohio, & Sch. Dist.	101	Boston, Mass.	194	Bucyrus, Ohio.	101
Blount Co., Ala.	199	Boston, Mass.	194	Bucyrus, Ohio.	101
Blount County, Tenn.	183	Boston, Mass.	194	Bucyrus, Ohio.	101
Blue Bench Irr. D., Utah.	153	Boston, Mass.	194	Bucyrus, Ohio.	101
Blue Earth Co., Minn.	121	Boston, Mass.	194	Bucyrus, Ohio.	101
Bluefield, W. Va.	179	Boston, Mass.	194	Bucyrus, Ohio.	101
Blue Island, Ill.	110	Boston, Mass.	194	Bucyrus, Ohio.	101
Blue Rapids, Kan.	143	Boston, Mass.	194	Bucyrus, Ohio.	101
Blue Ridge, Ga.	194	Boston, Mass.	194	Bucyrus, Ohio.	101
Bluffton, Ind., & Sch. City	106	Boston, Mass.	194	Bucyrus, Ohio.	101
Bluffton, O., & S. D.	101	Boston, Mass.	194	Bucyrus, Ohio.	101
Bogota, N. J.	68	Boston, Mass.	194	Bucyrus, Ohio.	101
Bohne Hasty Dr. D., Miss.	202	Boston, Mass.	194	Bucyrus, Ohio.	101
Bohne Phala Dr. D., Miss.	200	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolse City, Ida., & S. D.	148	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolivar, Tenn.	156	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolivar, N. Y.	58	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolivar Co., Miss.	200	Boston, Mass.	194	Bucyrus, Ohio.	101
Bolivar Sp. Rd. D., Mo.	132	Boston, Mass.	194	Bucyrus, Ohio.	101
Bond Hill, Ohio (see Clin.)	88	Boston, Mass.	194	Bucyrus, Ohio.	101
Bonham, Tex.	208	Boston, Mass.	194	Bucyrus, Ohio.	101
Bonham S. D., Tex.	214	Boston, Mass.	194	Bucyrus, Ohio.	101
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Bonner Spec. Rd., Kan.	148	Boston, Mass.	194	Bucyrus, Ohio.	101
Bon Pas Dr. D., Ill.	110	Boston, Mass.	194	Bucyrus, Ohio.	101
Boon Mill Twp., N. C.	189	Boston, Mass.	194	Bucyrus, Ohio.	101
Boon & McHenry Cos., S. D. No. 136, Ill.	110	Boston, Mass.	194	Bucyrus, Ohio.	101
Boone, Iowa, & S. D.	126	Boston, Mass.	194	Bucyrus, Ohio.	101
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Boone County, Ind.	103	Boston, Mass.	194	Bucyrus, Ohio.	101
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Booneville, Mo., & S. D.	133	Boston, Mass.	194	Bucyrus, Ohio.	101
Boonton, N. J.	68	Boston, Mass.	194	Bucyrus, Ohio.	101
Boonville (V.), N. Y. & S. D.	58	Boston, Mass.	194	Bucyrus, Ohio.	101
Boothbay Harbor, Me.	11	Boston, Mass.	194	Bucyrus, Ohio.	101
Bordentown (C.), N. J.	68	Boston, Mass.	194	Bucyrus, Ohio.	101
Boscawen, N. H.	11	Boston, Mass.	194	Bucyrus, Ohio.	101
Bossier Lev. D., La.	203	Boston, Mass.	194	Bucyrus, Ohio.	101
Bossier Par. La., & R. D.	203	Boston, Mass.	194	Bucyrus, Ohio.	101
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Vernon, Tex.	213	Wasatch Co. S. D., Utah	154	Wellington, Kan., & S. D.	143	White Plains (C. T. & S. D. No. 1), N. Y.	57
Vernon Co., Mo.	132	Wasco Co. S. D., Ore.	171	Wellington, Kan.	143	White River Lev. D., Ark.	206
Vernon Parish S. D., La.	204	Wasco Hich S. D., Cal.	169	Wellman S. D., Ohio	102	Whitestone, N. Y. (see New York City)	51
Verona, N. J. (Boro.)	68	Wasco Co. S. D., Minn.	125	Wellsville S. D., Ohio	102	White Twp., Minn.	125
Verona, Pa.	80	Washtauk, N. C.	189	Wellsville Sch. D., N. Y.	58	Whitewater, Wis.	120
Verona S. D., Pa.	79	Washington, N. C.	189	Wenatchee, Wash.	174	Whitfield, Ind., & Sch. City	106
Versailles, Ky.	185	Washington, Pa., & S. D.	79	Wenatchee Reclam. Dist., Wash.	174	Whitman, Mass.	28
Versailles, O.	165	Washington, Pa., & S. D.	79	West Alex., Ohio, & S. D.	102	Whitman Co. S. D., No. 59, Wash.	174
Vicksburg, Miss.	202	Washington Co., H. S. D.	102	West Allis, Wis.	120	Whittier, Cal.	168
Victor, Colo.	152	Washington Co., Ind.	106	W. Ashville, N. C., N. C.	199	Whittier Sch. Dist. S., Cal.	169
Victoria, Tex.	214	Washington Co., Me.	10	West Bend S. D., Ia.	129	Wibaux, Mont.	146
Victoria County, Tex.	213	Washington Co., Miss.	202	Westborough, Mass.	27	Wichita, Kan. (C. & Co.)	143
Victoria Co. D. D., Tex.	213	Washington Co., Neb.	138	Westbrook, Me.	40	Wichita County, Tex.	213
Victor Valley S. D., Cal.	169	Washington Co., Pa.	79	West Carroll Parish, La.	204	Wichita Falls, Tex.	213
Vienna, Ga.	194	Washington Co., S. D., Old 161	161	W. Carthage (V.), N. Y.	56	Wichita Falls S. D., Tex.	213
Vienna Twp., Ohio	102	Washington Co., Tenn.	186	Westchester, N. Y. (see New York City)	50	Wichita S. D. No. 1, Kan.	143
Vigo Co., Ind.	105	Washington Co., Tex., & D. D.	214	West Chester, Pa., & S. D.	79	Wicomco County, Md.	82
Village S. D., Mo.	120	Washington Co. S. D. 7, Ore.	171	West Chester Co., N. Y.	57	Willbarger Co., Tex.	214
Vilas Co., Wis.	120	Washington Co. S. D., Utah	154	West Chicago Park, Ill. (see Chicago)	108	Willcox County, Ga.	194
Vincennes, Ind., S. D.	105	Washington Co. S. D., N. C.	189	Westery, R. I.	100	Wild Cat Sch. Twp., Ind.	106
Vinceland, N. J.	68	Washington Court House School Dist., Ohio	99	West'n Clay Dr. D., Ark.	206	Wildwood, N. J.	68
Vinita, Okla.	161	Washington Mag. D., Va.	179	Westerville, Ohio	82	Woods, N. J.	171
Vinton, Va.	179	Washington Twp., Mo.	133	W. Farms, N. Y. (see N. Y. C.)	51	Woodsack, R. I.	100
Virginia (C. & S. D.), Minn.	124	Washington Twp., Ind.	106	Westfield, Mass.	27	Wooster, O.	100
Visalia, Cal., & S. D.	165	Washington Twp., No. C.	189	Westfield, N. J., & S. D.	68	Wooster S. D., Ohio	102
Vivian, La.	204	Washington Twp., Ohio	102	Westfield, N. Y.	57	Worcester, Mass.	28
Volney, N. Y.	56	Washington Twp., S. D., Ind.	106	Westfield Twp., N. C.	190	Worcester Co., Md.	82
Volusia Co., Fla.	196	Washington T. S. D., Ohio	102	W. Hammond S. D., Ind.	106	Worland, Wyo.	147
Volusia Co. S. Ds., Fla.	197	Washington S. D., Ohio	102	West Hartford, Conn.	35	Worthington, Minn.	125
Wabash, Ind. (C. & Co.)	106	Washington S. T. I., Ind.	106	West Hoboken, N. J.	68	Worthington S. D. 5, Minn.	125
Wabash Co. Sch. & Rd. Dist., Ill.	110	Washita Co., Okla.	161	West Homestead, Pa.	79	Worthington, Ohio, & S. D.	102
Wabash School City, Ind.	105	Washoe Co., Nev.	175	West Jefferson (V), Ohio	102	Wray, Colo.	152
Wabunsee Co., Kan.	143	Washburn, Conn.	35	West La Fayette S. T., Ind.	106	Wright Co., Ia.	129
Waco, Tex.	213	Waterbury, Conn.	35	West Liberty S. D., Ia.	129	Wright County, Minn.	125
Wacousta Twp. S. D., Ia.	129	Waterford, Conn.	35	West Mansfield (V), Ohio	102	Wrightsville, Ga.	194
Wadestown, N. Caro.	189	Waterford Twp. S. D., O.	102	W. Marion Twp., Ill.	110	Wyandot Co., O.	100
Wadsworth, O., V. & Twp	102	Waterloo, Ia., & S. Ds.	128	West Milwaukee, Wis.	120	Wyandotte, Mich., & S. D.	116
Wadsworth Sch. D., O.	99	Waterloo Dr. Dist., Ark.	206	Westminster (T), Colo.	152	Wyandotte Co., Kan.	143
Wagoner, Okla.	161	Waterloo, N. Y.	56	Westminster Dr. D., Cal.	169	Wynne, Neb.	138
Wahkiakum Co., Wash.	175	Waterloo, Wis.	120	West Monroe, La.	30	Wynne, Ark.	206
Wahou, Neb.	138	Watertown, Conn.	35	Westmoreland Co., Pa.	79	Wynnewood, Okla.	161
Wahou-Tamany Highway Dist., Ida.	149	Watertown, Mass.	27	Westmoreland Co., Pa.	79	Wyoming	146
Wahpeton, N. Dak.	134	Watertown (C.), N. Y.	56	West Newton S. D., Pa.	80	Wyoming Co., N. Y.	57
Wake Co., N. C.	189	Watertown, S. Dak.	136	West New York, N. J.	68	Wyoming Co., Pa.	80
Wakeeney, Kan.	163	Watertown, Wis.	120	Weston, Mass.	27	Wyoming Co., W. Va.	181
Wakefield, Mass.	27	Watertown S. D., S. Dak.	136	Weston, Ore.	171	Wyoming, Ohio, & S. D.	102
Wakefield, N. Y. (see N. Y.)	50	Water Valley, Miss.	202	Weston Co., Wyo.	147	Wytheville, Va.	179
Wakeman Twp., Ohio	102	Waterville, Kans.	143	Weston S. D., Ohio	147	Xenia, Ohio	100
Walden, N. Y.	58	Waterville, Me.	10	West Orange, N. J., & S. D.	62	Xenia S. D., Ohio	100
Waldo Twp. S. D., Ohio	102	Watervliet, N. Y.	56	West Palm Beach, Fla.	197	Yadkin Co., No. Car.	190
Waldoboro, Me.	111	Watkins, N. C.	56	West Park, Ohio	100	Yadkin Co., Wash.	175
Walker Co., R. D., Tex.	213	Watonsa, Okla.	161	West Park S. D., Ohio	102	Yadkin Co. Dr. Ds., Wash.	174
Wallace I. S. D. No. 8, Ida.	149	Watson Co., Minn.	125	West Paterson, N. J.	69	Yale, Mich.	116
Walla Walla, Wash.	174	Watsonville, Cal.	169	West Pittston, Pa., & S. D.	79	Yancey County, No. Car.	190
Walla Walla Co. & S. Ds., Wash.	175	Watsonville S. D's, Cal.	168	West Plains, Mo.	133	Yankton, S. D., & S. D.	136
Waller Co., Tex.	214	Watts, Cal., & S. D.	169	West Point, Ga.	194	Yankton Co., So. Dak.	136
Wallingford, Conn. (T. & B.)	35	Waukegan, Ill. (C. & S. D.)	110	West Point, Miss.	202	Yamhill Co. S. D. No. 48, Ore.	171
Wallingford, Conn. Cen. S. D.	69	Waukegan Twp. S. D., Ill.	110	West Point, Neb.	138	Yardley, Pa.	80
Wallington, N. J.	65	Waukesha, Wis. (C. & Co.)	129	West Point, Va.	179	Yarmouth, Me.	174
Wallowa Co. S. D., Ore.	171	Waukon Sch. Dist., Ia.	129	Westport, Mass.	28	Yates Center, Kan.	143
Walnut Ridge W. Ward Sewer Dist., Ark.	206	Waupun S. D., Wis.	120	West River Twp., Ind.	106	Yavapai County, Ariz.	157
Walpole, Mass.	27	Wausau, O.	49	West Seneca, N. Y.	57	Yavapai Sch. Dist., Ariz.	157
Walpole, N. H.	12	Wauwatosa, Wis.	120	West Side S. D., Calif.	169	Yazoo City, Miss. (C. & Co.)	202
Walton, Okla., & S. D.	161	Waverly, Ia.	128	West Springfield, Mass.	27	Yazoo Miss. Delta Levee D., Miss.	202
Walton, N. Y. (Town)	56	Waverly, N. Y.	56	West Tampa, Fla.	196	Yellowhead Twp., Ill.	110
Walton Co. R. & B. D., Fla.	197	Waxahatche, Tex.	213	West Union (T), W. Va.	79	Yellowstone Co. S. D.	146
Watworth Co., S. Dak.	136	Waycross, Ga.	194	West View, Pa.	80	Yellowstone Co. S. D. No. 24, Mont.	146
Wapakoneta, Ohio	99	Wayland, Mass.	28	West View S. D., Pa.	80	Yerington, Nev.	175
Wapanucka, Okla.	161	Wayne Co., Mich.	116	Westville, Okla.	161	Yokum, Tex.	213
Wapello Co., Ia.	128	Wayne Co., S. D.	138	Westville Sch. Dist., Conn.	179	Yolo County, Calif.	168
Wappingers Falls, N. Y.	56	Wayne County, No. Caro.	189	West Virginia	179	Yonkers, N. Y.	57
Ward Co., N. Dak.	134	Wayne Co. D. D. 2, No. C.	189	West Warwick, R. I.	30	Yonkers, N. Y. (see N. Y.)	57
Ward Co. I. D. No. 1, Tex.	213	Wayne Twp. S. D., S. Ohio	102	West Winfield, N. Y.	57	York, Pa. (C. Co. & S. D.)	79
Wardner-Kellogg S. D., Ida.	149	Waynesboro, Ga.	194	Westwood, N. J.	88	York Twp., Ohio	100
Ware, Mass.	28	Waynesboro S. D., Pa.	79	Wethersfield, Conn.	35	York Twp., S. O., & Co. 191	53
Ware Con. I. S. D., Ia.	129	Waynesburg, Pa.	79	Wethersfield Twp. S. D., Ills.	110	Yorkville, N. Y.	58
Wareham, Mass.	28	Waynesville, N. C.	183	Wetumpka, Okla.	161	Young America Twp., Ill.	110
Warren (C. & Co.), Pa.	79	Wayne S. Twp., Ind.	106	Wetzel Co., W. Va.	180	Young Co., Tex.	214
Warren, R. I.	30	Waynes Co., Ohio	99	Weymouth, Mass.	116	Youngstown, O., & S. D.	160
Warren, O. & S. D.	99	Waynes Co. D. D. 2, No. C.	189	Wharton, Tex.	214	Youngville, Pa.	110
Warren Co., Ind.	105	Weatherford, Okla.	161	Wharton Co. D. D., Tex.	214	Ypsilanti, Mich.	86
Warren Co. Dr. D., Ia.	129	Weatherford, Tex.	214	Wharton County, Tex.	214	Yreka, Calif.	169
Warren Co., Ky.	183	Weaverville (T.), N. C.	189	Wharton County, Tex.	214	Yuma, Ariz. (C. & Co.)	157
Warren Co., O.	99	Webb City, Mo., & S. D.	132	Wharton County, Tex.	214	Zanesville, O., & S. D.	100
Warren Co., Miss.	202					Zalvala County, Tex.	214
Warren Co., N. J.	69					Zalvala County, Tex.	214
Warren Co., N. Y.	56					Zanbach County, So. Dak.	136